

## Summary of Consolidated Financial Statement for the Fiscal Year Ended December 31, 2023 [IFRS]

February 8, 2024  
Listed Market: TSE

SEPTENI HOLDINGS CO., LTD.

Stock Code: 4293 URL: <https://www.septeni-holdings.co.jp/en>

Representative: Representative Director, Group President and Chief Executive Officer Koki Sato

Contact Person: Group Executive Officer Tei Go, Telephone: +81-3-6857-7258

Anticipated Date of General Shareholder's Meeting: March 27, 2024

Anticipated Financial Report Filing Date: March 27, 2024

Anticipated Dividend Payment Date: March 28, 2024

Supplemental Earnings Presentation Materials: Available

Earnings Presentation Meeting: Held for institutional investors, analysts, media

(All figures of less than 1 million yen are rounded down to the nearest digit)

### 1. Consolidated Financial Results for the Fiscal Year Ended December 31, 2023 (From October 1, 2022 to December 31, 2023)

#### (1) Consolidated Financial Results (% figures represent year-over-year change)

	Revenue		Operating profit		Non-GAAP operating profit		Profit before tax		Profit		Profit attributable to owners of parent	
	Million Yen	%	Million Yen	%	Million Yen	%	Million Yen	%	Million Yen	%	Million Yen	%
FY12/23	34,267	—	4,949	—	5,091	—	6,652	—	4,267	—	4,319	—
FY9/22	27,589	—	6,166	—	6,565	—	8,966	—	5,751	120.6	5,734	120.2

(Note) 1. Non-GAAP operating profit is a profit indicator of constant business performance determined by excluding gain and loss related to acquisition actions such as amortization of acquisition-related intangible assets and M&A expenses, and temporary factors such as stock-based compensation expenses, impairment loss, and gain or loss on the sales of fixed assets from the IFRS-based operating profit.

2. As the fiscal year ended December 31, 2023 is 15 months due to a change in the fiscal year-end, the rate of year-over-year change is not stated.

	Basic earnings per share	Diluted earnings per share	Return on equity	Profit before tax to total assets ratio	Operating profit to revenue ratio
	Yen	Yen	%	%	%
FY12/23	20.74	20.68	6.7	7.3	14.4
FY9/22	30.54	30.45	14.1	13.7	22.3

(Reference) Share of profit of investment accounted for using equity method: ¥1,851 million in FY12/23, ¥1,066 million in FY9/22

(Note) As the results of COMICSMART INC. and its subsidiaries, etc. have been reclassified as discontinued operations, revenue, operating profit, Non-GAAP operating profit and profit before tax represent the amount of continuing operations, excluding discontinued operations. The rate of year-over-year change for FY9/22 is not stated because the results for FY9/21 are not reclassified.

#### (2) Consolidated Financial Position

	Total assets	Total equity	Equity attributable to owners of parent	Ratio of equity attributable to owners of parent to total assets	Equity attributable to owners of parent per share
	Million Yen	Million Yen	Million Yen	%	Yen
FY12/23	93,606	65,705	65,594	70.1	316.70
FY9/22	88,731	62,754	62,705	70.7	299.54

#### (3) Consolidated Cash Flows

	Cash flows from operating activities	Cash flows from investing activities	Cash flows from financing activities	Cash and cash equivalents at end of period
	Million Yen	Million Yen	Million Yen	Million Yen
FY12/23	3,785	-2,020	-1,835	20,873
FY9/22	3,650	-30,553	31,229	21,340

### 2. Dividends

	Dividends						Total dividend paid	Payout ratio	Ratio of total amount of dividends to equity attributable to owner of parent
	End of 1Q	End of 2Q	End of 3Q	End of 4Q	Term-end	Total			
	Yen	Yen	Yen	Yen	Yen	Yen	Million Yen	%	%
FY9/22	—	—	—	—	4.60	4.60	971	15.1	2.1
FY12/23	—	—	—	—	5.20	5.20	1,086	25.1	1.7
FY12/24 Estimate	—	—	—	—	7.90	7.90		25.2	

3. Consolidated Forecasts for the Fiscal Year Ending December 31, 2024 (From January 1, 2024 to December 31, 2024)  
(% figures represent year-over-year change)

	Revenue		Non-GAAP operating profit		Profit for the period attributable to owners of parent		Basic earnings per share	
	Million Yen	%	Million Yen	%	Million Yen	%	Yen	
Full Year	31,000	—	4,700	—	6,500	—	31.38	

(Note) As the fiscal year ended December 31, 2023 is 15 months due to a change in the fiscal year-end, the rate of year-over-year change is not stated.

\*Others

(1) Material changes in subsidiaries during the period (changes in specified subsidiaries resulting in the change in scope of consolidations):  
None

(2) Changes in accounting policies and accounting estimates

Changes in accounting policies required by IFRS: None

Changes in accounting policies other than IFRS requirement: None

Changes in accounting estimates: None

(3) Number of issued and outstanding shares (common shares)

Issued and outstanding shares at the end of fiscal year (incl. Treasury shares):

FY12/23	211,079,654	FY9/22	211,079,654
FY12/23	3,964,545	FY9/22	1,739,243
FY12/23	208,284,960	FY9/22	187,766,998

Treasury shares at the end of fiscal year

Average number of shares outstanding:

(Note) The Company implements the stock incentive plan for the Directors and the Group Executive Officers. The number of treasury shares at the end of fiscal year includes 1,764,502 shares held by the BIP Trust, as well as 2,200,043 shares held by the Company. The Company's shares held by the BIP Trust is also included in the number of treasury shares to calculate the average number of shares outstanding.

(Reference) Non-Consolidated Financial Results Overview

1. Non-Consolidated Operating Results for the Fiscal Year Ended December 31, 2023 (From October 1, 2022 to December 31, 2023)

(1) Non-Consolidated Operating Results (% figures represent year-over-year change)

	Operating revenue		Operating profit		Ordinary profit		Net income	
	Million Yen	%	Million Yen	%	Million Yen	%	Million Yen	%
FY12/23	6,854	—	3,361	—	5,123	—	4,827	—
FY9/22	5,495	40.9	2,875	71.0	4,364	133.3	3,673	256.7

	Basic earnings per share		Diluted earnings per share	
	Yen		Yen	
FY12/23	23.17		23.12	
FY9/22	19.56		19.51	

(Note) As the fiscal year ended December 31, 2023 is 15 months due to a change in the fiscal year-end, the rate of year-over-year change is not stated.

(2) Non-Consolidated Financial Position

	Total assets		Net assets		Capital adequacy ratio		Net assets per share	
	Million Yen		Million Yen		%		Yen	
FY12/23	59,524		57,129		96.0		275.83	
FY9/22	57,463		53,982		93.9		257.87	

(Reference) Owner's equity: ¥57,129 million in FY12/23, ¥53,982 million in FY9/22

\*The summary of consolidated financial statements is not subject to the auditing by the Certified Public Accountants or the audit corporation.

\*Notes for using forecasted information and others

(1) Consolidated Forecasts

Any description regarding the future in this material, such as financial results forecasts and an outlook, is based on the available information and certain conditions which the Company believes to be reasonable at the moment, and actual financial results may differ from the forecasts due to various factors.

(2) Way of getting supplemental material of annual results

The Company will hold a financial results briefing as below. The briefing materials will be available on the website after the summary of consolidated financial statements is disclosed. The audio archive of the briefing will be also available on the website.

February 8, 2024 (Thu.) – FY12/2023 Financial Results Briefing for Institutional Investors, Analysts and the Press