



Consolidated Financial Highlights for the Third Quarter of FY2023 [Japanese GAAP]

February 9, 2024

Company name: TACHI-S CO., LTD. Stock exchange listings: Tokyo Stock Exchange
 Code number: 7239 URL <https://www.tachi-s.co.jp/>
 Representative: (Title) Representative Director, President, CEO & COO (Name) Yuichiro Yamamoto
 Contact person: (Title) Representative Director, Executive Managing Officer (Name) Atsushi Komatsu (TEL) 0428-33-1917
 Scheduled date of quarterly securities report submission: February 9, 2024
 Scheduled date of start of dividend payment: —
 The additional materials of the quarterly financial results : No
 Holding of the quarterly financial results meeting : No

(Amounts less than one million yen are rounded down)

1. Consolidated Financial Results for the Third Quarter of FY2023 (April 1, 2023 through December 31, 2023)

(1) Consolidated Operating Results (Cumulative) (% indicates the changes from the same period in the previous year)

	Net sales		Operating income		Ordinary income		Net income attributable to owners of parent	
	Million yen	%	Million yen	%	Million yen	%	Million yen	%
3Q of FY2023	216,336	25.1	3,775	—	4,611	—	2,872	—
3Q of FY2022	172,870	20.3	(3,920)	—	(3,719)	—	(144)	—

(Note) Comprehensive income 3Q of FY2023 9,036 million yen [20.1%]
 3Q of FY2022 7,520 million yen [—%]

	Net income per share	Diluted net income per share
	yen	yen
3Q of FY2023	83.85	—
3Q of FY2022	(4.21)	—

(2) Consolidated Financial Positions

	Total assets	Shareholder's equity	Shareholder's equity ratio
	Million yen	Million yen	%
3Q of FY2023	179,079	92,266	48.0
FY2022	170,004	86,481	47.3

(Reference) Equity capital 3Q of FY2023 85,958 million yen
 FY2022 80,369 million yen

2. Dividends

	Annual dividends per share				
	End of 1st quarter	End of 2nd quarter	End of 3rd quarter	End of fiscal year	Total
	yen	yen	yen	yen	yen
FY2022	—	36.80	—	36.80	73.60
FY2023	—	46.40	—		
FY2023 (Forecast)				46.40	92.80

(Note) Changes in forecast of dividend from the latest announcement: No

3. Consolidated Forecast for FY2023 (April 1, 2023 through March 31, 2024)

(% indicates the changes from the previous year)

	Net sales		Operating income		Ordinary income		Net income attributable to owners of parent		Net income per share
	Million yen	%	Million yen	%	Million yen	%	Million yen	%	yen
Full year	291,000	19.5	6,000	338.7	6,500	229.3	800	(86.3)	23.35

(Note) Changes in forecast of consolidated results from the latest announcement: No

* Notes

- (1) Major subsidiary changes during the first nine months of the fiscal year under review (changes affecting the scope of consolidation) : No
- (2) Adoption of special accounting treatment pertaining to the preparation of quarterly consolidated financial statements: : No
- (3) Changes in accounting policies, changes in accounting estimation, and restatement.
- (i) Changes in accounting policies due to revisions to accounting standards and other regulations: : Yes
- (ii) Changes in accounting policies except (i): : No
- (iii) Changes in accounting estimates : No
- (iv) Restatement : No

(4) Number of outstanding shares (common stock)

(i) Number of shares at the end of the period (including treasury shares)	3Q of FY2023	35,242,846 shares	FY2022	35,242,846 shares
(ii) Number of treasury shares at the end of the period	3Q of FY2023	961,792 shares	FY2022	997,882 shares
(iii) Average number of shares during the period (cumulative from the beginning of the fiscal year)	3Q of FY2023	34,263,011 shares	3Q of FY2022	34,233,714 shares

* This financial highlights is not subject to audit procedures.

* Note for appropriate use of this business forecast and other notices

The above business forecast was based on the information that the company obtained at this time and certain premises that the company judged appropriate. Actual results may differ from this forecast as the result of a variety of factors.

For cautionary notes regarding the assumptions that form the basis of the business forecast and the use of the business forecast, please refer to page 2 of the attachment "1. Qualitative Information for Quarterly Financial Results for the Period under Review (3) Explanation on consolidated financial results forecast and other forward-looking information."