

## Document and entity information

|  | Sep 2024   | Dec 2023  |
|--|--|---|
| Company information                          |  |   |
| Company information                          |  |   |
| FASF member mark                             |  | true  |
| Document name                                | Consolidated Financial Results for the Three Months Ended December 31, 2023 (IFRS) |   |
| Filing date                                  |  | 2024-02-14  |
| Company name                                 |  | PKSHA Technology Inc.                                       |
| Stock exchange listings                      |  |   |
| Tokyo  |  | true  |
| Tokyo Prime                                  |  | -   |
| Tokyo Standard                               |  | true  |
| Tokyo Growth                                 |  | -   |
| Tokyo 1st section                            |  | -   |
| Tokyo 2nd section                            |  | -   |
| Tokyo Mothers                                |  | -   |
| Tokyo JASDAQ                                 |  | -   |
| Tokyo PRO Market                             |  | -   |
| Tokyo Others                                 |  | -   |
| Nagoya                                       |  | -   |
| Nagoya Premire                               |  | -   |
| Nagoya Main                                  |  | -   |
| Nagoya Next                                  |  | -   |
| Nagoya Others                                |  | -   |
| Sapporo                                      |  | -   |
| Sapporo                                      |  | -   |
| Sapporo Ambitious                            |  | -   |
| Sapporo Others                               |  | -   |
| Fukuoka                                      |  | -   |
| Fukuoka                                      |  | -   |
| Fukuoka Q-Board                              |  | -   |
| Fukuoka Others                               |  | -   |
| Phoenix                                      |  | -   |
| Japan Securities Dealers Association         |  | -   |
| Securities code                              |  | 39930   |
| URL  |  | <a href="https://pkshatech.com/">https://pkshatech.com/</a> |
| Business category                            |  |   |
| General Business                             | true   |   |
| Specific Business                            |  | -   |
| Fiscal Year End                              | 2024-09-30   |   |
| Quarterly period                             |  | 1   |
| Representative                               |  |   |
| Title  |  | Representative Director                                     |
| Name   |  | Katsuya Uenoyama  |
| Inquiries                                    |  |   |
| Title  |  | Operating officer   |
| Name   |  | Junshi Kubota   |
| Tel  |  | 03-6801-6718  |
| Other  |  |   |
| Quarterly statement filing date (as planned) |  | 2024-02-14  |
| Dividend payable date (as planned)           |  | -   |
| Supplemental material of quarterly results   |  | true  |
| Way of getting                               |  | -   |
| Convening briefing of quarterly results      |  | -   |
| Target for briefing of quarterly results     |  | -   |

## Business Results-Quarterly operating results

(in millions of yens)

|  | Dec 2023 | Dec 2022 |
|--|----------|----------|
| Quarterly operating results                |          |          |
| Quarterly operating results                |          |          |
| Consolidated operating results             |          |          |
| Consolidated income statements information |          |          |
| Net sales                                  |          |          |
| Net sales                                  | 3,864    | 3,199    |
| % change                                   | 20.8     | -        |
| Profit before tax                          |          |          |
| Profit before tax                          | 858      | 406      |
| % change                                   | 110.8    | -        |
| Profit                                     |          |          |
| Profit                                     | 543      | 201      |
| % change                                   | 170.0    | -        |
| Profit attributable to owners of parent    |          |          |
| Profit attributable to owners of parent    | 545      | 209      |
| % change                                   | 160.5    | -        |
| Total comprehensive income                 |          |          |
| Total comprehensive income                 | 465      | 315      |
| % change in total comprehensive income     | 47.7     | -        |
| Other consolidated operating results       |          |          |
| Basic earnings per share (Yen)             | 17.64    | 6.85     |
| Diluted earnings per share (Yen)           | 17.58    | 6.64     |
| Note to consolidated operating results     |          |          |
| Note to operating results                  | -        |          |

## Business Results-Quarterly financial positions

(in millions of yens)

|   | Dec 2023 | Sep 2023 |
|---|----------|----------|
| Quarterly financial positions                                     |          |          |
| Quarterly financial positions                                     |          |          |
| Consolidated financial positions                                  |          |          |
| Total assets  | 37,689   | 38,874   |
| Total equity  | 29,852   | 29,454   |
| Equity attributable to owners of parent                           | 29,938   | 29,422   |
| Equity attributable to owners of parent to total assets ratio (%) | 79.4     | 75.7     |
| Note to consolidated financial positions                          |          |          |
| Note to financial positions                                       | -        |          |

## Business Results-Note to quarterly business results

Dec 2023

|  |   |
|--|---|
| Quarterly note to business results     |   |
| Quarterly note to business results     |   |
| Note to consolidated financial results |   |
| Note to consolidated financial results | - |

## Quarterly Dividends

(in millions of yens)

|                     | Sep 2024 | Dec 2023 | Sep 2023 |
|---------------------|----------|----------|----------|
| Quarterly dividends |          |          |          |
| Quarterly dividends |          |          |          |

|  |      |      |
|--|------|------|
| Dividends  |      |      |
| Dividend per share (Yen)   |      |      |
| Dividend per share (Yen)   |      |      |
| First quarter  |      |      |
| Result   | -    | -    |
| Second quarter   |      |      |
| Result   |      | 0.00 |
| Forecast   | 0.00 |      |
| Upper  | -    |      |
| Lower  | -    |      |
| Third quarter  |      |      |
| Result   |      | -    |
| Forecast   | -    |      |
| Upper  | -    |      |
| Lower  | -    |      |
| Year end   |      |      |
| Result   |      | 0.00 |
| Forecast   | 0.00 |      |
| Upper  | -    |      |
| Lower  | -    |      |
| Annual   |      |      |
| Result   |      | 0.00 |
| Forecast   | 0.00 |      |
| Upper  | -    |      |
| Lower  | -    |      |
| Correction of dividend forecast from the most recent dividend forecast |      |      |
| Correction of dividend forecast from the most recent dividend forecast |      |      |
| Annual   | -    |      |
| Note to dividends  |      |      |
| Note to dividends  |      |      |
| Annual   |      | -    |

## Quarterly Forecasts

(in millions of yens)

Sep 2024

|   |   |        |
|---|---|--------|
| Quarterly forecasts                     |   |        |
| Quarterly forecasts                     |   |        |
| Title for forecasts                     | Consolidated Financial Results Forecast for the Year Ending September 30, 2024 (from October 1, 2023 to September 30, 2024) |        |
| Preamble to consolidated forecasts      |   |        |
| Preamble to forecasts                   |   | -      |
| Main table of consolidated forecasts    |   |        |
| Net sales                               |   |        |
| Net sales                               |   |        |
| Forecast                                |   | 16,000 |
| Upper                                   |   | -      |
| Lower                                   |   | -      |
| % change                                |   |        |
| Forecast                                |   | -      |
| Upper                                   |   | -      |
| Lower                                   |   | -      |
| Profit attributable to owners of parent |   |        |
| Profit attributable to owners of parent |   |        |
| Forecast                                |   | 1,500  |
| Upper                                   |   | -      |
| Lower                                   |   | -      |
| % change                                |   |        |
| Forecast                                |   | -      |
| Upper                                   |   | -      |
| Lower                                   |   | -      |

|  |       |
|--|-------|
| Basic earning per share (Yen)  |       |
| Basic earnings per share (Yen)   |       |
| Forecast   | 48.53 |
| Upper  | -     |
| Lower  | -     |
| Note to consolidated forecasts   |       |
| Note to forecasts  | -     |
| Correction of financial forecast from the most recent financial forecast |       |
| Correction of financial forecast from the most recent financial forecast |       |
| Forecast   | -     |

## Notes, Quarterly IFRS-Material changes in subsidiaries during this period changes in scope of consolidations resulting from change in subsidiaries

Dec 2023

Material changes in subsidiaries during this period (Changes in scope of consolidations resulting from changes in subsidiaries)

Material changes in subsidiaries during this period (Changes in scope of consolidations resulting from changes in subsidiaries)

|   |   |
|---|---|
| Others  |   |
| Material changes in subsidiaries during this period (Changes in scope of consolidations resulting from changes in subsidiaries) |   |
| Material changes in subsidiaries during this period (Changes in scope of consolidations resulting from changes in subsidiaries) | - |
| Number of subsidiaries newly consolidated   | - |
| Name of subsidiaries newly consolidated   | - |
| Number of subsidiaries excluded from consolidation  | - |
| Name of subsidiaries excluded from consolidation  | - |
| Note to material changes in subsidiaries during this period   |   |
| Note to material changes in subsidiaries during this period   | - |

## Notes, Quarterly IFRS-Changes in accounting policies and accounting estimates

Dec 2023

Changes in accounting policies and accounting estimates

Changes in accounting policies and accounting estimates

|   |   |
|---|---|
| Others  |   |
| Changes in accounting policies and accounting estimates         |   |
| Changes in accounting policies required by IFRS                 | - |
| Changes in accounting policies other than IFRS requirements     | - |
| Changes in accounting estimates                                 | - |
| Note to changes in accounting policies and accounting estimates |   |
| Note to changes in accounting policies and accounting estimates | - |

## Notes, Quarterly-Number of issued and outstanding shares common stock

|  | Dec 2023   | Sep 2023   | Dec 2022   |
|--|------------|------------|------------|
| Number of issued and outstanding shares (common stock)                                       |            |            |            |
| Number of issued and outstanding shares (common stock)                                       |            |            |            |
| Others   |            |            |            |
| Number of issued and outstanding shares (common stock)                                       |            |            |            |
| Number of issued and outstanding shares at the end of fiscal year (including treasury stock) | 31,948,000 | 31,948,000 |            |
| Number of treasury stock at the end of fiscal year   | 1,011,684  | 1,011,654  |            |
| Average number of shares   | 30,909,238 |            | 30,553,696 |
| Note to number of issued and outstanding shares (common stock)                               |            |            |            |
| Note to number of issued and outstanding shares (common stock)                               | -          |            |            |

This information is a summary of the earnings report. It does not contain all details included in the earnings report disclosed in Japanese.