

Translation

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## Summary of Consolidated Financial Results for the Three Months Ended December 31, 2023 (Based on Japanese GAAP)

February 8, 2024

Company name: LINKBAL INC  
 Stock exchange listing: Tokyo  
 Stock code: 6046 URL <http://linkbal.co.jp>  
 Representative: CEO & President Yoshihiro Kazumasa  
 Inquiries: Financial accounting Dept. Director Daisuke Matsuoka TEL 050(1741)2300  
 Scheduled date to file Quarterly Securities Report: February 8, 2024  
 Scheduled date to commence dividend payments: –  
 Preparation of supplementary material on quarterly financial results: Yes  
 Holding of quarterly financial results meeting: No

(Amounts less than one million yen are rounded down)

1. Consolidated financial results for the three months ended December 31, 2023 (from October 1, 2023 to December 31, 2023)

(1) Consolidated operating results (cumulative)

Percentages indicate year-on-year changes

	Net sales		Operating profit		Ordinary profit		Profit attributable to owners of parent	
	Millions of yen	%	Millions of yen	%	Millions of yen	%	Millions of yen	%
Three months ended December 31, 2023	242	–	(55)	–	(55)	–	(56)	–
Three months ended December 31, 2022	–	–	–	–	–	–	–	–

	Earnings per share		Diluted earnings per share	
	Yen		Yen	
Three months ended December 31, 2023	(3.01)		–	
Three months ended December 31, 2022	–		–	

(2) Consolidated financial position

	Total assets	Net assets	Equity ratio
	Millions of yen	Millions of yen	%
As of December 31, 2023	1,392	1,072	77.0
As of September 30, 2023	–	–	–

2. Cash dividends

	Annual dividends per share				
	1st quarter-end	2nd quarter-end	3rd quarter-end	Fiscal year-end	Total
	Yen				
Year ended September 30, 2023	–	0.00	–	0.00	0.00
Year ending September 30, 2024	–	–	–	–	–
Year ending September 30, 2024 (Forecast)	–	0.00	–	0.00	0.00

3. Forecast of consolidated financial results for the year ending September 30, 2024 (from October 1, 2023 to September 30, 2024)

Percentages indicate year-on-year changes

	Net sales		Operating profit		Ordinary profit		Profit attributable to owners of parent		Earnings per share
	Millions of yen	%	Millions of yen	%	Millions of yen	%	Millions of yen	%	Yen
Full year	1,243	–	6	–	6	–	4	–	0.26

4. Notes

- (1) Changes in significant subsidiaries during the three months ended December 31, 2023  
(changes in specified subsidiaries resulting in the change in scope of consolidation): Yes
- (2) Application of special accounting methods for preparing quarterly consolidated financial statements: No
- (3) Changes in accounting policies, changes in accounting estimates, and restatement of prior period financial statements
- Changes in accounting policies due to revisions to accounting standards and other regulations: No
- Changes in accounting policies due to other reasons: No
- Changes in accounting estimates: No
- Restatement of prior period financial statements: No

(4) Number of issued shares (common shares)

Total number of issued shares at the end of the period (including treasury shares)

As of December 31, 2023	19,500,000 shares	As of September 30, 2023	19,500,000 shares
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Number of treasury shares at the end of the period

As of December 31, 2023	785,698 shares	As of September 30, 2023	785,698 shares
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Average number of shares during the period (cumulative from the beginning of the fiscal year)

Three months ended December 31, 2023	18,714,302 shares	Three months ended December 31, 2022	18,699,740 shares
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**Quarterly consolidated financial statements**  
**Consolidated balance sheets**

(Thousands of yen)

As of December 31, 2023

Assets	
Current assets	
Cash and deposits	1,126,152
Accounts receivable - trade	37,042
Accounts receivable - other	61,328
Other	15,398
Allowance for doubtful accounts	(399)
Total current assets	1,239,522
Non-current assets	
Property, plant and equipment	112,590
Intangible assets	448
Investments and other assets	
Distressed receivables	957
Other	41,168
Allowance for doubtful accounts	(2,142)
Investments and other assets	39,983
Total non-current assets	153,022
Total assets	1,392,545
Liabilities	
Current liabilities	
Accounts payable - trade	3,034
Current portion of long-term borrowings	3,324
Accounts payable - other	87,663
Income taxes payable	1,068
Accrued consumption taxes	7,066
Advances received	17,632
Deposits received	18,754
Provision for bonuses	8,607
Other	18,854
Total current liabilities	166,005
Non-current liabilities	
Long-term borrowings	111,967
Asset retirement obligations	18,871
Deferred tax liabilities	5,709
Long-term guarantee deposits	17,300
Total non-current liabilities	153,847
Total liabilities	319,853
Net assets	
Shareholders' equity	
Share capital	50,000
Capital surplus	503,286
Retained earnings	881,890
Treasury shares	(362,842)
Total shareholders' equity	1,072,335
Share acquisition rights	356
Total net assets	1,072,691
Total liabilities and net assets	1,392,545

## Consolidated statements of income (cumulative) and consolidated statements of comprehensive income (cumulative)

### Consolidated statements of income (cumulative)

	(Thousands of yen)
	Three months ended December 31, 2023
Net sales	242,154
Cost of sales	48,140
Gross profit	194,014
Selling, general and administrative expenses	249,567
Operating loss	(55,553)
Non-operating income	
Interest income	48
Other	2
Total non-operating income	50
Non-operating expenses	
Interest expenses	3
Total non-operating expenses	3
Ordinary loss	(55,507)
Loss before income taxes	(55,507)
Income taxes - current	1,069
Income taxes - deferred	(174)
Total income taxes	894
Loss	(56,401)
Loss attributable to owners of parent	(56,401)

## Consolidated statements of comprehensive income (cumulative)

(Thousands of yen)

	Three months ended December 31, 2023
Loss	(56,401)
Comprehensive income	(56,401)
Comprehensive income attributable to Comprehensive income attributable to owners of parent	(56,401)