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February 13, 2024

Consolidated Financial Results for the Six Months Ended December 31, 2023 (Under Japanese GAAP)

Company name: ASO INTERNATIONAL, INC.
 Listing: Tokyo Stock Exchange
 Securities code: 9340
 URL: <http://www.aso-inter.co.jp/ir/>
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 Scheduled date to file quarterly securities report: February 13, 2024
 Scheduled date to commence dividend payments: -
 Preparation of supplementary material on quarterly financial results: Yes
 Holding of quarterly financial results briefing: Yes (for institutional investors)

(Yen amounts are rounded down to millions, unless otherwise noted.)

1. Consolidated financial results for the six months ended December 31, 2023 (from July 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	%
Six months ended								
December 31, 2023	1,715	7.6	211	1.7	203	23.3	119	5.3
December 31, 2022	1,594	-	208	-	164	-	113	-

Note: Comprehensive income For the six months ended December 31, 2023: ¥120 million [4.3%]
 For the six months ended December 31, 2022: ¥115 million [-%]

	Basic earnings per share	Diluted earnings per share
	Yen	Yen
Six months ended		
December 31, 2023	24.58	24.11
December 31, 2022	28.07	27.30

Note:

- Since the Company did not prepare quarterly consolidated financial statements in the six months ended December 31, 2021, the percentage change from the same quarter of the previous year in the figures for the six months ended December 31, 2022 is not presented.
- The Company conducted a 100-for-1 stock split as of July 25, 2022. Therefore, "Basic earnings per share" and "Diluted earnings per share" were calculated on the assumption that the stock split was conducted at the beginning of the previous fiscal year.
- Since the Company listed on the Tokyo Stock Exchange Standard Market on December 23, 2022, diluted earnings per share for the six months ended December 31, 2022, is calculated by considering the average stock price during the period from the new listing date to the end of the six months ended December 31, 2022, as the average stock price during the period.

(2) Consolidated financial position

	Total assets	Net assets	Equity-to-asset ratio
As of	Millions of yen	Millions of yen	%
December 31, 2023	2,839	2,486	87.6
June 30, 2023	2,826	2,465	87.2

Reference: Equity

As of December 31, 2023: ¥2,486 million

As of June 30, 2023: ¥2,465 million

2. Cash dividends

	Annual dividends per share				
	First quarter-end	Second quarter-end	Third quarter-end	Fiscal year-end	Total
	Yen	Yen	Yen	Yen	Yen
Fiscal year ended June 30, 2023	-	0.00	-	21.00	21.00
Fiscal year ending June 30, 2024	-	0.00			
Fiscal year ending June 30, 2024 (Forecast)			-	22.00	22.00

Note: Revisions to the forecast of cash dividends most recently announced: Yes

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

(Percentages indicate year-on-year changes.)

	Net sales		Operating profit		Ordinary profit		Profit attributable to owners of parent		Basic earnings per share
	Millions of yen	%	Millions of yen	%	Millions of yen	%	Millions of yen	%	Yen
Full year	3,463	8.6	506	10.2	496	14.4	341	1.0	70.34

Note: Revisions to the forecast of financial results most recently announced: None

* **Notes**

(1) Changes in significant subsidiaries during the period (changes in specified subsidiaries resulting in the change in scope of consolidation): Yes

Excluded: 1 company (ASO INTERNATIONAL HITACHI, INC.)

(2) Adoption of accounting treatment specific to the preparation of quarterly consolidated financial statements: None

(3) Changes in accounting policies, changes in accounting estimates, and restatement

(i) Changes in accounting policies due to revisions to accounting standards and other regulations: None

(ii) Changes in accounting policies due to other reasons: None

(iii) Changes in accounting estimates: None

(iv) Restatement: None

(4) Number of issued shares (common shares)

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

As of December 31, 2023	4,860,300 shares
As of June 30, 2023	4,855,600 shares

(ii) Number of treasury shares at the end of the period

As of December 31, 2023	- shares
As of June 30, 2023	-shares

(iii) Average number of shares outstanding during the period (cumulative from the beginning of the fiscal year)

Six months ended December 31, 2023	4,858,103 shares
Six months ended December 31, 2022	4,041,576 shares

Note: The Company conducted a 100-for-1 stock split as of July 25, 2022. Therefore, "Average number of shares outstanding during the period (cumulative from the beginning of the fiscal year)" in "Number of issued shares (common shares)" was calculated on the assumption that the stock split was conducted at the beginning of the previous fiscal year.

* Quarterly financial results reports are exempt from quarterly review conducted by certified public accountants or an audit corporation.

* Proper use of earnings forecasts, and other special matters

The forward-looking statements regarding future performance in this material are based on information currently available to the Company and certain assumptions that the Company deems to be reasonable at the time this report was prepared. Therefore, the Company does not make promises about the achievements. Actual results may differ significantly from the forecasts due to various factors.