

**Consolidated Financial Results for the First Quarter of the Fiscal Year Ending October 31, 2024
(Three Months Ended January 31, 2024)**

[Japanese GAAP]
March 14, 2024

Company name: Good Com Asset Co.,Ltd. Stock Exchange Listing: Tokyo Stock Exchange
 Stock code: 3475 URL: <https://www.goodcomasset.co.jp/>
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Scheduled date of filing of Quarterly Report: March 15, 2024
 Scheduled date of payment of dividend: -
 Preparation of supplementary materials for quarterly financial results: Yes
 Holding of quarterly financial results meeting: Yes (for analysts and individual investors)
(All amounts are rounded down to the nearest million yen)

1. Consolidated Financial Results for the First Quarter (November 1, 2023 - January 31, 2024) of the Fiscal Year Ending October 31, 2024

(1) Consolidated results of operations (Percentages represent year-on-year changes)

	Net sales		Operating profit		Ordinary profit		Profit attributable to owners of parent	
	Million yen	%	Million yen	%	Million yen	%	Million yen	%
Three months ended Jan. 31, 2024	3,102	5.0	158	196.6	32	110.0	(6)	-
Three months ended Jan. 31, 2023	2,955	61.4	53	-	15	-	3	-

Note: Comprehensive income (million yen) Three months ended Jan. 31, 2024: (6) (-%)
 Three months ended Jan. 31, 2023: 6 (-%)

	Net income per share	Diluted net income per share
	Yen	Yen
Three months ended Jan. 31, 2024	(0.22)	-
Three months ended Jan. 31, 2023	0.14	0.14

(2) Consolidated financial position

	Total assets	Net assets	Equity ratio
	Million yen	Million yen	%
As of Jan. 31, 2024	52,728	10,594	20.1
As of Oct. 31, 2023	53,496	11,608	21.7

Reference: Shareholders' equity (million yen) As of Jan. 31, 2024: 10,594 As of Oct. 31, 2023: 11,608

2. Dividends

	Dividend per share				
	1Q-end	2Q-end	3Q-end	Year-end	Total
	Yen	Yen	Yen	Yen	Yen
Fiscal year ended Oct. 31, 2023	-	0.00	-	35.00	35.00
Fiscal year ending Oct. 31, 2024	-				
Fiscal year ending Oct. 31, 2024 (forecasts)		0.00	-	36.00	36.00

Note: Revision to the most recently announced dividend forecast: None

3. Consolidated Forecast for the Fiscal Year Ending October 31, 2024 (November 1, 2023 - October 31, 2024)

(Percentages represent year-on-year changes)

	Net sales		Operating profit		Ordinary profit		Profit attributable to owners of parent		Net income per share
	Million yen	%	Million yen	%	Million yen	%	Million yen	%	Yen
First half	19,496	82.0	1,261	(1.6)	984	(17.5)	669	(14.3)	23.26
Full year	71,326	221.4	5,342	149.5	4,673	161.4	3,245	215.1	112.72

Note: Revision to the most recently announced consolidated forecast: None

Notes

(1) Changes in significant subsidiaries during the period (changes in specified subsidiaries resulting in changes in scope of consolidation): None

(2) Application of special accounting methods for presenting quarterly consolidated financial statements: Yes

(3) Changes in accounting policies and accounting-based estimates, and restatements

1) Changes in accounting policies due to revisions in accounting standards, others: None

2) Changes in accounting policies other than 1) above: None

3) Changes in accounting-based estimates: None

4) Restatements: None

(4) Number of outstanding shares (common shares)

1) Number of shares outstanding at the end of the period (including treasury shares)

As of Jan. 31, 2024:	30,530,400 shares	As of Oct. 31, 2023:	30,530,400 shares
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2) Number of treasury shares at the end of the period

As of Jan. 31, 2024:	1,737,513 shares	As of Oct. 31, 2023:	1,737,513 shares
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3) Average number of shares outstanding during the period

Three months ended Jan. 31, 2024:	28,792,887 shares	Three months ended Jan. 31, 2023:	28,751,901 shares
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The current quarterly financial report is not subject to quarterly review by certified public accountants or auditing firms.

Explanation of appropriate use of earnings forecasts, and other special items

Cautionary statement with respect to forward-looking statements

Outlook and other forward-looking statements in these materials are based on assumption judged to be valid and information available to the Company's management at the time the materials were prepared, but are not promises by the Company regarding future performance. Actual results may differ significantly from these forecasts for a number of factors.

How to view supplementary information at the quarterly financial results meeting

The Company plans to hold an online financial results meeting on Friday, March 15, 2024. Materials distributed at this event will be disclosed at the Timely Disclosure network (TDnet) with this financial report and also be available on the Company's website.