

2. Dividends

	Annual dividends				
	1st quarter-end	2nd quarter-end	3rd quarter-end	Year-end	Total
	Yen	Yen	Yen	Yen	Yen
Fiscal year ended September 30, 2020	-	0.00	-	0.00	0.00
Fiscal year ending September 30, 2021	-	0.00	-		
Fiscal year ending September 30, 2021 (Forecast)				0.00	0.00

(Note) Revision to the forecast for dividends announced most recently: No

(Note) Breakdown of the 3rd quarter dividend for the fiscal year ending September 30, 2021 :

Commemorative dividend	- yen
Special dividend	- yen

3. Consolidated Financial Results Forecast for the Fiscal Year Ending September 30, 2021(October 01, 2020 to September 30, 2021)

(% indicates changes from the previous corresponding period.)

	Net sales		Operating profit		Ordinary profit		Profit attributable to owners of parent		Basic earnings per share
	Million yen	%	Million yen	%	Million yen	%	Million yen	%	Yen
Full year	4,841	16.6	310	(42.4)	310	(42.1)	193	(45.6)	12.06

(Note) Revision to the financial results forecast announced most recently: No

* Notes:

(1) Changes in significant subsidiaries during the nine months ended June 30, 2021

(changes in specified subsidiaries resulting in changes in scope of consolidation): No

New - (Company name:)

Exclusion: - (Company name:)

(2) Accounting policies adopted specially for the preparation of quarterly consolidated financial statements: No

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

1) Changes in accounting policies due to the revision of accounting standards: No

2) Changes in accounting policies other than 1) above: No

3) Changes in accounting estimates: No

4) Retrospective restatement: No

(4) Total number of issued shares (common shares)

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

June 30, 2021: 16,236,200 shares

September 30, 2020: 16,002,200 shares

2) Total number of treasury shares at the end of the period:

June 30, 2021: 79 shares

September 30, 2020: 37 shares

3) Average number of shares during the period:

Nine months ended June 30, 2021: 16,108,032 shares

Nine months ended June 30, 2020: 15,642,212 shares

Quarterly Consolidated Financial Statements
 Quarterly Consolidated Balance Sheets

(Thousand yen)

	As of September 30,2020	As of June 30,2021
Assets		
Current assets		
Cash and deposits	2,870,891	3,181,129
Accounts receivable - trade	163,304	97,818
Work in process	-	5,734
Raw materials	29	29
Prepaid expenses	134,824	244,653
Other	2,408	32,965
Total current assets	3,171,457	3,562,329
Non-current assets		
Property, plant and equipment	188,314	174,824
Intangible assets	2,612	1,741
Investments and other assets		
Investment securities	653,878	327,294
Other	224,509	270,727
Total investments and other assets	878,387	598,021
Total non-current assets	1,069,313	774,586
Total assets	4,240,770	4,336,914
Liabilities		
Current liabilities		
Accounts payable - trade	17,234	19,924
Unearned revenue	1,606,578	2,103,098
Income taxes payable	148,240	1,545
Provision for bonuses	155,326	91,071
Other	300,105	242,905
Total current liabilities	2,227,482	2,458,543
Non-current liabilities		
Asset retirement obligations	61,390	61,495
Other	130,091	54,864
Total non-current liabilities	191,481	116,359
Total liabilities	2,418,962	2,574,903
Net assets		
Shareholders' equity		
Share capital	503,153	511,928
Capital surplus	468,853	477,628
Retained earnings	423,536	573,606
Treasury shares	(109)	(432)
Total shareholders' equity	1,395,433	1,562,730
Accumulated other comprehensive income		
Valuation difference on available-for-sale securities	430,216	201,248
Foreign currency translation adjustment	(3,842)	(1,966)
Total accumulated other comprehensive income	426,375	199,282
Total net assets	1,821,808	1,762,012
Total liabilities and net assets	4,240,770	4,336,914

Quarterly Consolidated Statements of Income and Comprehensive Income
 Quarterly Consolidated Statements of Income (For the nine months)

(Thousand yen)

	For the nine months ended June 30,2020	For the nine months ended June 30,2021
Net sales	3,006,322	3,531,161
Cost of sales	538,212	594,066
Gross profit	2,468,109	2,937,094
Selling, general and administrative expenses	2,150,412	2,710,316
Operating profit	317,698	226,778
Non-operating income		
Interest income	833	17
Dividend income	6	6
Foreign exchange gains	-	604
Subsidy income	-	2,500
Other	-	13
Total non-operating income	839	3,140
Non-operating expenses		
Foreign exchange losses	1,172	-
Commission expenses	666	-
Total non-operating expenses	1,838	-
Ordinary profit	316,698	229,918
Extraordinary losses		
Loss on valuation of investment securities	30,000	-
Total extraordinary losses	30,000	-
Profit before income taxes	286,698	229,918
Income taxes - current	86,478	49,733
Income taxes - deferred	20,153	30,116
Total income taxes	106,632	79,849
Profit	180,067	150,070
Profit attributable to owners of parent	180,067	150,070

Quarterly Consolidated Statements of Comprehensive Income (For the nine months)

(Thousand yen)

	For the nine months ended June 30,2020	For the nine months ended June 30,2021
Profit	180,067	150,070
Other comprehensive income		
Valuation difference on available-for-sale securities	(24)	(228,968)
Foreign currency translation adjustment	913	1,875
Total other comprehensive income	889	(227,093)
Comprehensive income	180,955	(77,023)
Comprehensive income attributable to		
Comprehensive income attributable to owners of parent	180,955	(77,023)