

Summary of Consolidated 2nd Quarter Results for FY2023 ending March 31, 2024 [Japan GAAP]

November 10, 2023

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| Name of Listed Company | Daidoh Limited | Stock Listed on: Tokyo Stock Exchange Nagoya Stock Exchange |
| Code Number | 3205 | |
| (URL https://www.daidoh-limited.com) | | |
| Representative | President | Tsukasa Nabewari |
| Inquiries | Director of Finance Tel. (03) 3257-5022 | Tatsuya Kusakabe |
| Planned Submission Date of 2nd Quarter Financial Report | November 13, 2023 | |
| Planned Date of 2nd Quarter Dividend Payout | None | |
| Supplementary materials for quarterly financial report: | None | |
| Information meeting for quarterly financial report: | Yes (for Analysts) | |

1. Consolidated Operating Results for the 2nd Quarter Ended September 30, 2024 (From April 1, 2023 to September 30, 2023)

(1) Consolidated Operating Results

(Amounts less than one million yen have been rounded down)

(% represents rates of increase/decrease in comparison to those of the previous period)

| | Net sales | | Operating income | | Ordinary income | | Net income | |
|-----------------------|-------------|------|------------------|---|-----------------|---|-------------|---|
| | Million yen | % | Million yen | % | Million yen | % | Million yen | % |
| 2nd Quarter of FY2023 | 13,981 | 8.4 | (370) | - | (224) | - | (390) | - |
| 2nd Quarter of FY2022 | 12,895 | 18.6 | (850) | - | (577) | - | (696) | - |

(Note) Comprehensive income:

2nd Quarter of FY2023 395 million yen (-%) 2nd Quarter of FY2022 -456 million yen (-%)

| | Net income per share | Net income per share on a fully diluted basis |
|-----------------------|----------------------|---|
| | Yen | Yen |
| 2nd Quarter of FY2023 | (12.93) | - |
| 2nd Quarter of FY2022 | (21.24) | - |

(2) Consolidated Financial Position

| | Total assets | Net assets | Equity ratio | Net assets per share |
|-----------------------|--------------|-------------|--------------|----------------------|
| | Million yen | Million yen | % | Yen |
| 2nd Quarter of FY2023 | 37,427 | 13,681 | 34.3 | 477.95 |
| FY2022 | 39,762 | 14,503 | 34.4 | 442.30 |

(Reference) Equity capital:

2nd Quarter of FY2023 12,845 million yen FY2022 13,681 million yen

2. Dividends

| | Annual dividend | | | | |
|-------------------|--------------------|--------------------|--------------------|--------------------|-----------|
| | End of 1st Quarter | End of 2nd Quarter | End of 3rd quarter | End of 4th Quarter | Full year |
| | Yen | Yen | Yen | Yen | Yen |
| FY2022 | - | 0.00 | - | 2.00 | 2.00 |
| FY2023 | - | 0.00 | - | - | - |
| FY2023 (Estimate) | - | - | - | 2.00 | 2.00 |

Note: Change in the estimation of dividend from the latest announcement: None

3. Forecast of Consolidated Operating Results for the Fiscal Year Ending March 31, 2024 (From April 1, 2023 to March 31, 2024)

(% represents rates of increase/decrease for the full year and interim period (cumulative) in comparison to those of the previous year.)

| | Net income | | Operating income | | Ordinary income | | Net income | | Net income per share |
|-------------|-------------|-----|------------------|---|-----------------|---|-------------|---|----------------------|
| | Million yen | % | Million yen | % | Million yen | % | Million yen | % | Yen |
| Fiscal year | 28,700 | 1.7 | (500) | - | (400) | - | (300) | - | (9.93) |

Note: Change in the estimation of dividend from the latest announcement: Yes

*Notes

(1) Changes in significant subsidiaries

(Changes in specific subsidiaries accompanied by changes in the scope of consolidation): None

Newly consolidated companies: - Excluded: -

(2) Use of accounting methods specifically for the preparation of the quarterly consolidated financial statements: None

(3) Changes in accounting principles and estimates, and retrospective restatement

(a) Changes due to revision of accounting standards: None

(b) Changes other than in (a): None

(c) Changes in accounting estimates: None

(d) Retrospective restatement: None

Note: The depreciation method has been changed from the first quarter of this fiscal year and this change is applicable to “a case when it is difficult to distinguish between a change in an accounting policy and a change in an accounting estimate.”

(4) Numbers of shares outstanding (common stock):

(a) Shares outstanding (including treasury stock)

As of September 30, 2023: 35,696,897 shares As of March 31, 2022: 35,696,897 shares

(b) Treasury stock

As of September 30, 2023: 8,820,814 shares As of March 31, 2022: 4,764,832 shares

(c) Average number of shares:

(quarterly consolidated cumulative period)

Period ended September 30, 2023: 30,217,650 shares Period ended September 30, 2022: 32,790,102 shares

* The quarterly summary of accounts is outside the scope of quarterly reviews by CPAs or auditors.

*Forward-looking Statements and notes

Forecasts regarding future performance in these materials are based on judgments made in accordance with information available at the time this report was prepared. Actual results may differ significantly from these forecasts for a number of factors.