Note:This document is a translation of a part of the original Japanese version and provided for reference purposes only. In the event of any discrepancy between the Japanese original and this English translation, the Japanese original shall prevail.

Non-consolidated Financial Results for the Six Months Ended January 31, 2021 [Japanese GAAP]

March 15, 2021

Company name: TSUKURUBA Inc.
Stock exchange listing: Tokyo
Code number: 2978
URL: https://tsukuruba.com/
Representative: Hiroki Murakami Representative Director, CEO
Contact: Ryohei Koike Director, CFO
Phone: 03-4400-2946
Scheduled date of filing quarterly securities report: March 15, 2021
Scheduled date of commencing dividend payments: -
Availability of supplementary briefing material on quarterly financial results: Yes
Schedule of quarterly financial results briefing session: Yes

(Amounts of less than one million yen are rounded down)

1. Non-consolidated Financial Results for the Six Months Ended January 31, 2021 (August 01, 2020 to January 31, 2021)

(1) Non-consolidated Operating Results (% indicates changes from the previous corresponding period.)

	Net sales		Operating profit		Ordinary profit		Net income	
Six months ended	Million yen	%	Million yen	%	Million yen	%	Million yen	%
January 31, 2021	760	(23.37)	(118)	-	(112)	-	(119)	-
January 31, 2020	992	-	36	-	36	-	28	-

	Basic earnings per share	Diluted earnings per share
Six months ended	Yen	Yen
January 31, 2021	(12.62)	-
January 31, 2020	3.20	2.83

(2) Non-consolidated Financial Position

	Total assets	Net assets	Capital adequacy ratio
As of	Million yen	Million yen	%
January 31, 2021	3,205	992	30.3
July 31, 2020	2,162	1,074	49.6

(Reference) Equity: As of January 31, 2021: ¥ 971 million
As of July 31, 2020: ¥ 1,073 million

2. Dividends

	Annual dividends				
	1st quarter-end	2nd quarter-end	3rd quarter-end	Year-end	Total
	Yen	Yen	Yen	Yen	Yen
Fiscal year ended July 31, 2020	-	0.00	-	0.00	0.00
Fiscal year ending July 31, 2021	-	0.00			
Fiscal year ending July 31, 2021 (Forecast)			-	0.00	0.00

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

(Note) Breakdown of the 2nd quarter dividend for the fiscal year ending July 31, 2021 :

Commemorative dividend - yen

Special dividend - yen

3. Non-consolidated Financial Results Forecast for the Fiscal Year Ending July 31, 2021(August 01, 2020 to July 31, 2021)

(% indicates changes from the previous corresponding period.)

	Net sales		Operating profit		Ordinary profit		Net income		Basic earnings per share
	Million yen	%	Million yen	%	Million yen	%	Million yen	%	Yen
Full year	1,472	(14.3)	(563)	-	(573)	-	(587)	-	(62.0)

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

* Notes:

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

(2) 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

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

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

January 31, 2021: 9,869,700 shares

July 31, 2020: 9,799,700 shares

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

January 31, 2021: 335,600 shares

July 31, 2020: 335,600 shares

3) Average number of shares during the period:

Six months ended January 31, 2021: 9,507,244 shares

Six months ended January 31, 2020: 8,996,100 shares

*This quarterly report of financial results is out of scope from quarterly review procedures conducted by independent auditors.

*Explanation about appropriate usage of business forecasts and other special notes

The forecasts above are based on the judgments made in accordance with information currently available. Forecasts therefore include risks and uncertainties. Actual figures may differ from these forecasts due to subsequent changes in the circumstances.