

## Document and entity information

Sep 2024

|                                                    |  |                              |
|----------------------------------------------------|--|------------------------------|
| Company information                                |  |                              |
| Company information                                |  |                              |
| FASF member mark                                   |  | true                         |
| Document name                                      |  | 決算短信〔日本基準〕（連結）               |
| Filing date                                        |  | 2024-11-14                   |
| Company name                                       |  | DEAR LIFE CO.,LTD.           |
| Securities code                                    |  | 3245                         |
| URL                                                |  | https://www.dear-life.co.jp/ |
| Representative                                     |  |                              |
| Title                                              |  | 代表取締役社長                      |
| Name                                               |  | 阿部 幸広                        |
| Inquiries                                          |  |                              |
| Title                                              |  | 取締役コーポレートストラテジーユニット長         |
| Name                                               |  | 秋田 誠二郎                       |
| Tel                                                |  | 03-5210-3721                 |
| Other                                              |  |                              |
| Date of general shareholders' meeting (as planned) |  | 2024-12-19                   |
| Dividend payable date (as planned)                 |  | 2024-12-03                   |
| Annual securities report filing date (as planned)  |  | 2024-12-19                   |
| Supplemental material of annual results            |  | true                         |
| Way of getting                                     |  | -                            |
| Convening briefing of annual results               |  | -                            |
| Target audience                                    |  | -                            |
| Note to fraction processing method                 |  | （百万円未満切捨て）                   |
| Stock exchange listings                            |  |                              |
| Tokyo                                              |  | true                         |
| Tokyo Prime                                        |  | true                         |
| Tokyo Standard                                     |  | -                            |
| Tokyo Growth                                       |  | -                            |
| Tokyo PRO Market                                   |  | -                            |
| Tokyo Others                                       |  | -                            |
| Nagoya                                             |  | -                            |
| Nagoya Premire                                     |  | -                            |
| Nagoya Main                                        |  | -                            |
| Nagoya Next                                        |  | -                            |
| Nagoya Others                                      |  | -                            |
| Sapporo                                            |  | -                            |
| Sapporo                                            |  | -                            |
| Sapporo Ambitious                                  |  | -                            |
| Sapporo Others                                     |  | -                            |
| Fukuoka                                            |  | -                            |
| Fukuoka                                            |  | -                            |
| Fukuoka Q-Board                                    |  | -                            |
| Fukuoka Others                                     |  | -                            |
| Phoenix                                            |  | -                            |
| Japan Securities Dealers Association               |  | -                            |
| Business category                                  |  |                              |
| General Business                                   |  | true                         |
| Specific Business                                  |  | -                            |
| Fiscal Year End                                    |  | 2024-09-30                   |

## Business Results-Operating results

(in millions of yens)

|                                                    | Sep 2024 | Sep 2023 |
|----------------------------------------------------|----------|----------|
| Operating results                                  |          |          |
| Operating results                                  |          |          |
| Consolidated operating results                     |          |          |
| Consolidated income statements information         |          |          |
| Net sales                                          |          |          |
| Net sales                                          | 46,880   | 43,503   |
| % change                                           | 7.8      | -16.2    |
| Operating profit                                   |          |          |
| Operating profit                                   | 4,619    | 6,087    |
| % change                                           | -24.1    | 6.1      |
| Ordinary profit                                    |          |          |
| Ordinary profit                                    | 4,656    | 6,181    |
| % change                                           | -24.7    | 9.1      |
| Profit attributable to owners of parent            |          |          |
| Profit attributable to owners of parent            | 3,170    | 4,304    |
| % change                                           | -26.3    | 2.5      |
| Note to consolidated income statements information |          |          |
| Comprehensive income                               |          |          |
| Comprehensive income                               | 3,235    | 4,295    |
| Change in comprehensive income                     | -24.7    | 2.5      |
| Other consolidated operating results               |          |          |
| Basic earnings per share (Yen)                     | 72.44    | 97.93    |
| Diluted earnings per share (Yen)                   | 72.44    | 97.92    |
| Rate of return on equity (%)                       | 13.1     | 19.3     |
| Ordinary profit to total assets ratio (%)          | 10.5     | 15.8     |
| Operating profit to net sales ratio (%)            | 9.9      | 14.0     |
| Note to consolidated operating results             |          |          |
| Investment profit (loss) on equity method          | 31       | 44       |
| Note to operating results                          | -        |          |

## Business Results-Financial positions

(in millions of yens)

|                                          | Sep 2024 | Sep 2023 |
|------------------------------------------|----------|----------|
| Financial positions                      |          |          |
| Financial positions                      |          |          |
| Consolidated financial positions         |          |          |
| Total assets                             | 47,063   | 41,714   |
| Net assets                               | 25,075   | 24,162   |
| Capital adequacy ratio (%)               | 52.5     | 57.0     |
| Net assets per share (Yen)               | 568.61   | 540.29   |
| Note to consolidated financial positions |          |          |
| Owner's equity                           | 24,692   | 23,780   |
| Note to financial positions              | -        |          |

## Business Results-Cash flows

(in millions of yens)

|                                      | Sep 2024 | Sep 2023 |
|--------------------------------------|----------|----------|
| Cash flows                           |          |          |
| Cash flows                           |          |          |
| Consolidated cash flows              |          |          |
| Cash flows from operating activities | -5,932   | 1,365    |
| Cash flows from investing activities | 141      | 346      |
| Cash flows from financing activities | 2,581    | 529      |
| Cash and equivalents, end of period  | 18,710   | 21,920   |
| Note to consolidated cash flows      |          |          |
| Note to cash flows                   | -        |          |

## Business Results-Note to business results

|                                        | Sep 2024 |
|----------------------------------------|----------|
| Note to business results               |          |
| Note to business results               |          |
| Note to consolidated financial results |          |
| Note to consolidated financial results | -        |

## Dividends

(in millions of yens)

|                                                                 | Sep 2025 | Sep 2024 | Sep 2023 |
|-----------------------------------------------------------------|----------|----------|----------|
| Dividends                                                       |          |          |          |
| Dividends                                                       |          |          |          |
| Dividends                                                       |          |          |          |
| Dividend per share (Yen)                                        |          |          |          |
| Dividend per share (Yen)                                        |          |          |          |
| First quarter                                                   |          |          |          |
| Result                                                          |          | -        | -        |
| Forecast                                                        | -        |          |          |
| Upper                                                           | -        |          |          |
| Lower                                                           | -        |          |          |
| Second quarter                                                  |          |          |          |
| Result                                                          |          | 0.00     | 0.00     |
| Forecast                                                        | 0.00     |          |          |
| Upper                                                           | -        |          |          |
| Lower                                                           | -        |          |          |
| Third quarter                                                   |          |          |          |
| Result                                                          |          | -        | -        |
| Forecast                                                        | -        |          |          |
| Upper                                                           | -        |          |          |
| Lower                                                           | -        |          |          |
| Year end                                                        |          |          |          |
| Result                                                          |          | 47.00    | 41.00    |
| Forecast                                                        | 62.00    |          |          |
| Upper                                                           | -        |          |          |
| Lower                                                           | -        |          |          |
| Annual                                                          |          |          |          |
| Result                                                          |          | 47.00    | 41.00    |
| Forecast                                                        | 62.00    |          |          |
| Upper                                                           | -        |          |          |
| Lower                                                           | -        |          |          |
| Total dividend paid                                             |          |          |          |
| Total dividend paid                                             |          |          |          |
| Annual                                                          |          |          |          |
| Result                                                          |          | 2,041    | 1,804    |
| Payout ratio (consolidated)                                     |          |          |          |
| Payout ratio (%)                                                |          |          |          |
| Annual                                                          |          |          |          |
| Result                                                          |          | 64.9     | 41.9     |
| Forecast                                                        | 40.0     |          |          |
| Ratio of total amount of dividends to net assets (consolidated) |          |          |          |
| Ratio of total amount of dividends to net assets (%)            |          |          |          |
| Annual                                                          |          |          |          |
| Result                                                          |          | 8.5      | 8.0      |
| Note to dividends                                               |          |          |          |
| Note to dividends                                               |          |          |          |

Annual

（注１）2023年９月期の年間配当金41円は、当社の2023年９月期の連結業績目標の親会社株主に帰属する当期純利益に当社の配当性向目標である40%を掛け合わせた値に、過去最高益による記念配当２円を含んだ額であります。（注２）2024年９月期の年間配当金47円は、当社の2024年９月期の連結業績目標の親会社株主に帰属する当期純利益に当社の配当性向目標である40%を掛け合わせた値に、株主資本配当率を考慮の上、創業20周年による記念配当を含んだ額であります。

Forecasts

(in millions of yens)

Sep 2025

|                                         |  |                                           |
|-----------------------------------------|--|-------------------------------------------|
| Forecasts                               |  |                                           |
| Forecasts                               |  |                                           |
| Title for forecasts                     |  | 3. 2025年9月期の連結業績目標（2024年10月1日～2025年9月30日） |
| Preamble to consolidated forecasts      |  |                                           |
| Preamble to forecasts                   |  | -                                         |
| Main table of consolidated forecasts    |  |                                           |
| Ordinary profit                         |  |                                           |
| Ordinary profit                         |  |                                           |
| Forecast                                |  | 10,000                                    |
| Upper                                   |  | -                                         |
| Lower                                   |  | -                                         |
| % change                                |  |                                           |
| Forecast                                |  | 114.8                                     |
| Upper                                   |  | -                                         |
| Lower                                   |  | -                                         |
| Profit attributable to owners of parent |  |                                           |
| Profit attributable to owners of parent |  |                                           |
| Forecast                                |  | 6,800                                     |
| Upper                                   |  | -                                         |
| Lower                                   |  | -                                         |
| % change                                |  |                                           |
| Forecast                                |  | 114.5                                     |
| Upper                                   |  | -                                         |
| Lower                                   |  | -                                         |
| Note to consolidated forecasts          |  |                                           |

Note to forecasts

当社グループの業績は主力事業のリアルエスレート事業における不動産の売買動向によっては収益が大きく変動する可能性があり、現時点における通期予測については不確定要素が多いことから、合理的に仮定された条件に基づいて算出された「連結業績予想」に代えて、当社グループの2025年9月期の経営目標である「連結業績目標」を開示しております。

## Notes-Significant changes in the scope of consolidation during the period

(in millions of yens)

|                                                                             | Sep 2024 |
|-----------------------------------------------------------------------------|----------|
| Significant changes in the scope of consolidation during the period         |          |
| Significant changes in the scope of consolidation during the period         |          |
| Others                                                                      |          |
| Significant changes in the scope of consolidation during the period         |          |
| Significant changes in the scope of consolidation during the period         | -        |
| Number of subsidiaries newly consolidated                                   | -        |
| Number of subsidiaries excluded from consolidation                          | -        |
| Note to significant changes in the scope of consolidation during the period |          |
| Note to significant changes in the scope of consolidation during the period | -        |

## Notes-Changes in accounting policies and accounting estimates retrospective restatement

|                                                                                            | Sep 2024 |
|--------------------------------------------------------------------------------------------|----------|
| Changes in accounting policies and accounting estimates, retrospective restatement         |          |
| Changes in accounting policies and accounting estimates, retrospective restatement         |          |
| Others                                                                                     |          |
| Changes in accounting policies and accounting estimates, retrospective restatement         |          |
| Changes in accounting policies based on revisions of accounting standard                   | -        |
| Changes in accounting policies other than ones based on revisions of accounting standard   | -        |
| Changes in accounting estimates                                                            | -        |
| Retrospective restatement                                                                  | -        |
| Note to changes in accounting policies and accounting estimates, retrospective restatement |          |
| Note to changes in accounting policies and accounting estimates, retrospective restatement | -        |

## Notes-Number of issued and outstanding shares common stock

|                                                                                              | Sep 2024   | Sep 2023   |
|----------------------------------------------------------------------------------------------|------------|------------|
| Number of issued and outstanding shares (common stock)                                       |            |            |
| Number of issued and outstanding shares (common stock)                                       |            |            |
| Others                                                                                       |            |            |
| Number of issued and outstanding shares (common stock)                                       |            |            |
| Number of issued and outstanding shares at the end of fiscal year (including treasury stock) | 44,896,800 | 44,896,800 |

|                                                                |            |            |
|----------------------------------------------------------------|------------|------------|
| Number of treasury stock at the end of fiscal year             | 1,471,102  | 883,190    |
| Average number of shares                                       | 43,764,735 | 43,951,686 |
| Note to number of issued and outstanding shares (common stock) |            |            |
| Note to number of issued and outstanding shares (common stock) | -          |            |

## Business Results-Overview of nonconsolidated operating results

(in millions of yens)

|                                                | Sep 2024 | Sep 2023 |
|------------------------------------------------|----------|----------|
| Non-consolidated operating results             |          |          |
| Non-consolidated operating results             |          |          |
| Non-consolidated operating results             |          |          |
| Non-consolidated income statements information |          |          |
| Net sales                                      |          |          |
| Net sales                                      | 36,029   | 34,148   |
| % change                                       | 5.5      | -20.6    |
| Operating profit                               |          |          |
| Operating profit                               | 3,619    | 5,449    |
| % change                                       | -33.6    | 4.6      |
| Ordinary profit                                |          |          |
| Ordinary profit                                | 3,651    | 5,418    |
| % change                                       | -32.6    | 5.6      |
| Profit                                         |          |          |
| Profit                                         | 2,545    | 3,834    |
| % change                                       | -33.6    | 8.3      |
| Other non-consolidated operating results       |          |          |
| Basic earnings per share (Yen)                 | 58.17    | 87.25    |
| Diluted earnings per share (Yen)               | -        | 87.24    |
| Note to non-consolidated operating results     |          |          |
| Note to operating results                      | -        |          |

## Business Results-Overview of nonconsolidated financial positions

(in millions of yens)

|                                              | Sep 2024 | Sep 2023 |
|----------------------------------------------|----------|----------|
| Non-consolidated financial positions         |          |          |
| Non-consolidated financial positions         |          |          |
| Non-consolidated financial positions         |          |          |
| Total assets                                 | 40,392   | 36,670   |
| Net assets                                   | 22,317   | 22,029   |
| Capital adequacy ratio (%)                   | 55.3     | 60.1     |
| Net assets per share (Yen)                   | 513.92   | 500.51   |
| Note to non-consolidated financial positions |          |          |
| Owner's equity                               | 22,317   | 22,029   |
| Note to financial positions                  | -        |          |

## Business Results-Note to overview of nonconsolidated business results

|                                            | Sep 2024 |
|--------------------------------------------|----------|
| Note to non-consolidated financial results |          |
| Note to non-consolidated financial results |          |
| Note to non-consolidated financial results |          |
| Note to financial results                  | -        |

## Overview of nonconsolidated Forecasts

(in millions of yens)

|                            | Sep 2025 |
|----------------------------|----------|
| Non-consolidated forecasts |          |

Non-consolidated forecasts

|                                        |   |
|----------------------------------------|---|
| Preamble to non-consolidated forecasts |   |
| Preamble to forecasts                  | - |
| Note to non-consolidated forecasts     |   |
| Note to forecasts                      | - |

This information is a summary of the earnings report. It does not contain all details included in the earnings report disclosed in Japanese.