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November 20, 2024

Company Name: COLOPL, Inc.
Representative: Takashi Miyamoto, President
(Securities Code: 3668
Tokyo Stock Exchange Prime Market)
Inquiries: Yoshiaki Harai, Executive Director
(TEL: +81-3-6721-7770)

(Corrections)

Notice of Partial Correction to "Consolidated Financial Results for the Fiscal Year Ended September 30, 2023 (under Japanese GAAP)"

COLOPL, Inc. (the "Company") hereby announces that it has made partial corrections to the "Consolidated Financial Results for the Fiscal Year Ended September 30, 2023 (under Japanese GAAP)" disclosed on November 8, 2023.

Notes

1. Details and Reasons for Corrections
   For details and reasons for corrections, please refer to the separate "Notice of Submission of Correction Reports for Past Annual Securities Reports, etc., and Correction of Past Financial Results, etc." dated today (November 20, 2024).

2. Corrections
   The corrections are indicated with underscores.
   As there are many corrections, only the corrected text is shown in full.

End.

Consolidated Financial Results for the Fiscal Year Ended September 30, 2023 (under Japanese GAAP)

November 8, 2023

Name of the Listed Company: COLOPL, Inc. Listed Stock Exchanges: Tokyo Stock Exchange
Security code: 3668 URL: https://colopl.co.jp/en/
Representative: Takashi Miyamoto, President
Contact: Yoshiaki Harai, Executive Director Telephone +81-3-6721-7770
Scheduled date of ordinary general meeting of shareholders: December 22, 2023
Scheduled date to commence dividend payments: December 26, 2023
Scheduled date to submit securities report: December 25, 2023
Preparation of supplementary materials on financial results: Yes
Holding of financial results presentation meeting: Yes (for institutional investors and analysts)

(Figures of less than one million are rounded down.)

1. Consolidated financial results for the fiscal year ended September 30, 2023 (from October 1, 2022 to September 30, 2023)

(1) Consolidated operating results (Percentages indicate year-on-year changes.)

	Net sales		Operating profit		Ordinary profit		Profit attributable to owners of parent	
Fiscal year ended	million yen	%	million yen	%	million yen	%	million yen	%
September 30, 2023	30,806	(5.3)	2,648	(38.5)	3,066	(46.5)	1,746	(27.7)
September 30, 2022	32,541	(12.3)	4,310	(31.8)	5,732	(26.9)	2,414	(20.8)

Note: Comprehensive income Fiscal year ended September 30, 2023: 2,003 million yen (down 37.0% year on year)
Fiscal year ended September 30, 2022: 3,179 million yen (up 1.0% year on year)

	Basic earnings per share	Diluted earnings per share	Return on equity	Return on assets	Operating margin
Fiscal year ended	yen	yen	%	%	%
September 30, 2023	13.61	—	2.3	3.7	8.6
September 30, 2022	18.84	18.83	3.2	7.0	13.2

Reference: Share of profit (loss) of entities accounting for using equity method Fiscal year ended September 30, 2023: —million yen
Fiscal year ended September 30, 2022: —million yen

Note: Diluted earnings per share for the fiscal year ended September 30,2023 are not shown in the above table, as there were no residual shares.

(2) Consolidated financial position

	Total assets	Net assets	Equity ratio	Net assets per share
As of	million yen	million yen	%	yen
September 30, 2023	81,464	76,060	93.4	592.90
September 30, 2022	83,280	76,575	91.9	597.24

Reference: Shareholder's equity As of September 30, 2023: 76,054 million yen
As of September 30, 2022: 76,569 million yen

(3) Consolidated cash flows

	Cash flows from operating activities	Cash flows from investing activities	Cash flows from financing activities	Cash and cash equivalents at end of period
Fiscal year ended	million yen	million yen	million yen	million yen
September 30, 2023	1,159	8,237	(2,567)	58,167
September 30, 2022	3,637	(593)	(2,538)	50,914

2. Cash dividends

	Dividend per share					Total dividend payments (total)	Dividend payout ratio (consolidated)	Dividend on equity (consolidated)
	First quarter-end	Second quarter-end	Third quarter-end	Fiscal year-end	Annual			
Fiscal year ended	yen	yen	yen	yen	yen	million yen	%	%
September 30, 2022	–	0.00	–	20.00	20.00	2,564	106.1	3.4
September 30, 2023	–	0.00	–	20.00	20.00	2,565	146.9	3.4
Fiscal year ending September 30, 2024 (forecast)	–	–	–	–	–		–	

Note: Dividends for the fiscal year ending September 30, 2024 are not yet decided.

3. Consolidated financial forecasts for the fiscal year ending September 30, 2024 (from October 1, 2023 to September 30, 2024)

Due to the fact that the business environment surrounding our group is subject to rapid changes in the short term, it is difficult to calculate appropriate and reasonable figures for the outlook of our group's business performance, and therefore we do not disclose our business forecast.

Notes:

(1) Significant changes in the scope of consolidation during the period: None

Although not a specified subsidiary, Brilliantcrypto, Inc. was established and included in the scope of consolidation during the consolidated fiscal year under review.

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

(i) Changes in accounting policies due to revisions to accounting standards and other regulations: Yes
(ii) Changes in accounting policies due to other than (i): None
(iii) Change in accounting estimates: None
(iv) Restatement: None

Note: For details, please refer to "3. Consolidated Financial Statements and Major Notes (5) Notes to Consolidated Financial Statements (Changes in accounting policy)" on page 12 of the attached document.

(3) Number of shares issued (common shares)

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

As of September 30, 2023	130,055,005 shares	As of September 30, 2022	129,984,023 shares

(ii) Number of treasury shares at the end of the period

As of September 30, 2023	1,778,684 shares	As of September 30, 2022	1,778,544 shares

(iii) Average number of shares during the period

Fiscal year ended September 30, 2023	128,258,663 shares	Fiscal year ended September 30, 2022	128,147,982 shares

Reference: Summary of non-consolidated results

1. Non-consolidated financial results for the fiscal year ended September 30, 2023 (from October 1, 2022 to September 30, 2023)

(1) Non-consolidated operating results (Percentages indicate year-on-year changes.)

	Net sales		Operating profit		Ordinary profit		Net profit	
Fiscal year ended	million yen	%	million yen	%	million yen	%	million yen	%
September 30, 2023	23,157	(2.6)	2,856	(26.0)	3,237	(28.1)	2,389	50.1
September 30, 2022	23,775	(14.8)	3,859	(30.8)	4,505	(19.8)	1,591	33.1

	Basic earnings per share	Diluted earnings per share
Fiscal year ended	yen	yen
September 30, 2023	18.63	—
September 30, 2022	12.42	12.41

Note: Diluted earnings per share for the fiscal year ended September 30,2023 is not shown in the above table, as there were no residual shares.

(2) Non-consolidated financial position

	Total assets	Net assets	Equity ratio	Net assets per share
As of	million yen	million yen	%	yen
September 30, 2023	77,560	73,279	94.5	571.26
September 30, 2022	78,839	73,247	92.9	571.33

Reference: Equity As of September 30, 2023: 73,279 million yen
As of September 30, 2022: 73,247 million yen

* Financial results reports are exempt from audit conducted by certified public accountants or an audit corporation.

* Proper use of earnings forecasts, and other special matters

Descriptions and statements concerning estimates and forecasts in this material are judgments and assumptions based on information currently available to the Company. Due to the uncertainties inherent in these judgments and assumptions, as well as changes in business management and internal or external conditions, actual results may differ substantially from predictions, and the Company does not guarantee the certainty of any details regarding these future predictions.

Notes (1) contain information on Changes in significant subsidiaries (changes in specified subsidiaries resulting in changes in the scope of consolidation).

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1. Overview of Operating Results, etc.

(1) Summary of Operating Results for the Fiscal Year Ended September 30, 2023

With the Group's mission, "'Entertainment in Real Life': Making everyday more enjoyable and wonderful through entertainment", the Group has been working to enrich people's everyday lives through entertainment. The Entertainment Business has been keeping in mind the need to enhance engagement with users in conjunction with existing titles, while also focusing on developing new titles. The Investment and Development Business has been investing mainly in IT-related and entertainment companies in Japan and overseas.

As a result, consolidated results for the fiscal year under review were Net sales of 30,806 million yen (down 5.3% year on year), Operating profit of 2,648 million yen (down 38.5% year on year), Ordinary profit of 3,066 million yen (down 46.5% year on year), and Profit attributable to owners of the parent of 1,746 million yen (down 27.7% year on year).

Operating results by business segment are as follows:

a. Entertainment Business

The Entertainment Business is responsible primarily for the development and operation of games for smartphones.

In games for smartphones that account for a major portion of sales, new titles "NEKO GOLF –Anime GOLF–", "Volzerk:Monsters and Lands Unknown" and "Travel Jimano Nyanko (tentative)" were released. As for existing titles, "DRAGON QUEST WALK ", other company's IP,(planning and production: SQUARE ENIX CO., LTD., Development: COLOPL, Inc.) performed well and contributed to the Group's consolidated performance. Our original IP titles, "Shironeko Project" and "Alice Gear Aegis" held collaborative events with popular IPs of other companies, and other services to increase engagement with users.

As a result, consolidated Net sales and Operating profit for the fiscal year under review stood at 29,914million yen (down 6.0% year on year), and 3,320 million yen (down 28.8% year on year), respectively.

b. Investment and Development Business

The Group conducts the Investment and Development Business with a focus on investments in IT-related and entertainment companies in particular.

The Group's funds generated income from the sale of operational investment securities for the fiscal year under review. In addition, impairment losses were recorded on a portion of operational investment securities held.

As a result, consolidated Net sales and Operating loss for the fiscal year under review stood at 891 million yen (up 23.1% year on year) and 674 million yen (Operating loss of 353 million yen in the previous fiscal year under review), respectively.

(2) Overview of Financial Position for the Fiscal Year under Review

(Assets)

Current assets at the end of the fiscal year under review totaled 74,658 million yen, down 3,258 million yen from the end of the previous fiscal year. This was mainly due to a decrease in cash and deposits and operational investment securities.

Non-current assets totaled 6,805 million yen, up 1,442 million yen from the end of the previous fiscal year. This was mainly due to an increase in investment securities.

As a result, total assets decreased 1,816 million yen from the end of the previous fiscal year, to 81,464 million yen.

(Liabilities)

Current liabilities at the end of the fiscal year under review totaled 4,283 million yen, down 1,411 million yen from the end of the previous fiscal year. This was mainly due to a decrease in income taxes payable.

Non-current liabilities totaled 1,121 million yen, up 110 million yen from the end of the previous fiscal year. This was mainly due to an increase in deferred tax liabilities.

As a result, total liabilities decreased 1,301 million yen from the end of the previous fiscal year, to 5,404 million yen.

(Net assets)

Net assets at the end of the fiscal year under review totaled 76,060 million yen, down 515 million yen from the end of the previous fiscal year. This was mainly due to a decrease in retained earnings resulting from dividend payments, despite increases in valuation difference on available-for-sale securities and foreign currency translation adjustment.

(3) Overview of Cash Flows for the Fiscal Year under Review

The balance of cash and cash equivalents (hereinafter, "cash") at the end of the fiscal year under review increased 7,253 million yen from the end of the previous fiscal year, to 58,167 million yen. The status of each of the cash flow segments and contributing factors for changes during the fiscal year under review are as follows.

(Cash flows from operating activities)

Net cash increased by 1,159 million yen in operating activities during the fiscal year under review (compared to an increase of 3,637 million yen during the previous fiscal year). The main cash inflow was 3,066 million yen in profit before income taxes.

(Cash flows from investing activities)

Net cash increased by 8,237 million yen in investing activities during the fiscal year under review (compared to a decrease of 593 million yen during the previous fiscal year). The main cash inflow was 10,000 million yen in proceeds from withdrawal of time deposits.

(Cash flows from financing activities)

Net cash decreased by 2,567 million yen in financing activities during the fiscal year under review (compared to a decrease of 2,538 million yen during the previous fiscal year). The main cash outflow was 2,567 million yen in dividends paid.

Reference: Changes in cash flow-related indicators

	Fiscal year ended September 30, 2019	Fiscal year ended September 30, 2020	Fiscal year ended September 30, 2021	Fiscal year ended September 30, 2022	Fiscal year ended September 30, 2023
Shareholders' equity ratio (%)	92.9	88.3	93.7	91.9	93.4
Shareholders' equity ratio at market value (%)	304.2	133.7	127.5	104.7	92.9
Ratio of interest-bearing debt to operating cash flow (number of years)	–	–	–	–	–
Interest coverage ratio (times)	–	–	–	–	–

Shareholders' equity ratio (%): shareholders' equity / total assets

Shareholders' equity ratio at market value: total market capitalization / total assets

Ratio of interest-bearing debt to cash flows: interest-bearing debt / cash flows

Interest coverage ratio: cash flows / interest expenses paid

Note: Market capitalization is calculated based on the number of shares outstanding, excluding treasury shares.

(4) Future Outlook

Looking ahead to the fiscal year ending September 30, 2024, the Group will continue to keep in mind the need to enhance engagement with users in conjunction with existing titles, while also achieving sustainable growth by developing new titles on a yearly basis. It will also invest actively with a focus on IT-related and entertainment companies in particular.

Due to the fact that the business environment surrounding our group is subject to rapid changes in the short term, it is difficult to calculate appropriate and reasonable figures for the outlook of our group's business performance, and therefore we do not disclose our business forecast.

2. Basic Stance on the Selection of Accounting Standards

The Group is watching trends in the adoption of the Internal Financial Reporting Standards (IFRS) to make proper decisions on the timing of adoption, etc. No decision therefore has been made on the adoption of the Standards in the foreseeable future.

3. Consolidated Financial Statements and Major Notes

(1) Consolidated Balance Sheet

(million yen)

	As of September 30, 2022	As of September 30, 2023
Assets		
Current assets		
Cash and deposits	60,330	57,960
Accounts receivable - trade, and contract assets	4,910	4,635
Operational investment securities	10,334	9,750
Merchandise	106	74
Work in process	419	362
Supplies	5	5
Advance payments	431	461
Prepaid expenses	460	673
Other	939	756
Allowance for doubtful accounts	(21)	(21)
Total current assets	77,917	74,658
Non-current assets		
Property, plant and equipment		
Buildings and structures	2,095	2,146
Accumulated depreciation and impairment	(413)	(517)
Buildings and structures, net	1,681	1,628
Tools, furniture and fixtures	702	754
Accumulated depreciation and impairment	(547)	(608)
Tools, furniture and fixtures, net	154	146
Construction in progress	1	5
Total property, plant and equipment	1,837	1,780
Intangible assets		
Software	21	20
Total intangible assets	21	20
Investments and other assets		
Investment securities	1,473	2,833
Shares of subsidiaries and associates	3	212
Investments in capital of subsidiaries and associates	20	129
Leasehold and guarantee deposits	1,717	1,654
Deferred tax assets	133	120
Other	162	55
Allowance for doubtful accounts	(6)	(0)
Total investments and other assets	3,503	5,004
Total non-current assets	5,363	6,805
Total assets	83,280	81,464

(million yen)

	As of September 30, 2022	As of September 30, 2023
Liabilities		
Current liabilities		
Accounts payable - trade	68	67
Accounts payable - other	2,239	2,226
Accrued expenses	602	610
Income taxes payable	1,923	336
Accrued consumption taxes	100	183
Advances received	452	574
Deposits received	231	228
Other	75	56
Total current liabilities	5,694	4,283
Non-current liabilities		
Asset retirement obligations	727	745
Deferred tax liabilities	259	349
Other	23	26
Total non-current liabilities	1,011	1,121
Total liabilities	6,705	5,404
Net assets		
Shareholders' equity		
Share capital	6,587	6,610
Capital surplus	6,328	6,350
Retained earnings	67,028	66,210
Treasury shares	(4,645)	(4,645)
Total shareholders' equity	75,299	74,526
Accumulated other comprehensive income		
Valuation difference on available-for-sale securities	1,083	1,179
Foreign currency translation adjustment	186	348
Total accumulated other comprehensive income	1,269	1,528
Non-controlling interests	6	5
Total net assets	76,575	76,060
Total liabilities and net assets	83,280	81,464

(2) Consolidated Statement of Income and Consolidated Statement of Comprehensive Income

(Consolidated Statements of Income)

(million yen)

	Fiscal year ended September 30, 2022	Fiscal year ended September 30, 2023
Net sales	32,541	30,806
Cost of sales	22,704	21,614
Gross profit	9,836	9,192
Selling, general and administrative expenses	5,526	6,543
Operating profit	4,310	2,648
Non-operating income		
Interest income	55	223
Foreign exchange gains	1,204	290
Gain on sale of investment securities	428	354
Gain on investments in derivatives	37	―
Miscellaneous income	133	58
Total non-operating income	1,860	926
Non-operating expenses		
Loss on valuation of investment securities	48	―
Loss on sale of investment securities	361	136
Loss on investments in derivatives	―	364
Miscellaneous losses	29	7
Total non-operating expenses	438	508
Ordinary profit	5,732	3,066
Profit before income taxes	5,732	3,066
Income taxes - current	2,232	1,282
Income taxes - deferred	1,085	39
Total income taxes	3,318	1,321
Profit	2,414	1,745
Loss attributable to non-controlling interests	(0)	(0)
Profit attributable to owners of parent	2,414	1,746

(Consolidated Statement of Comprehensive Income)

(million yen)

	Fiscal year ended September 30, 2022	Fiscal year ended September 30, 2023
Profit	2,414	1,745
Other comprehensive income		
Valuation difference on available-for-sale securities	622	95
Foreign currency translation adjustment	142	162
Total other comprehensive income	765	258
Comprehensive income	3,179	2,003
Comprehensive income attributable to		
Comprehensive income attributable to owners of parent	3,180	2,004
Comprehensive income attributable to non-controlling interests	(0)	(0)

(3) Consolidated Statement of Changes in Equity

Previous fiscal year (October 1, 2021 to September 30, 2022)

(million yen)

	Shareholders' equity				
	Share capital	Capital surplus	Retained earnings	Treasury shares	Total shareholders' equity
Balance at beginning of period	6,556	6,296	67,037	(4,645)	75,245
Cumulative effects of changes in accounting policies			135		135
Restated balance	6,556	6,296	67,173	(4,645)	75,381
Changes during period					
Issuance of new shares - exercise of share acquisition rights	6	6			13
Issuance of new shares - restricted Stock Compensation	24	24			49
Dividends of surplus			(2,559)		(2,559)
Profit attributable to owners of parent			2,414		2,414
Net changes in items other than shareholders' equity					
Total changes during period	31	31	(145)	—	(82)
Balance at end of period	6,587	6,328	67,028	(4,645)	75,299

	Accumulated other comprehensive income			Non-controlling interests	Total net assets
	Valuation difference on available-for-sale securities	Foreign currency translation adjustment	Total accumulated other comprehensive income		
Balance at beginning of period	461	43	504	1	75,751
Cumulative effects of changes in accounting policies					135
Restated balance	461	43	504	1	75,887
Changes during period					
Issuance of new shares - exercise of share acquisition rights					13
Issuance of new shares - restricted Stock Compensation					49
Dividends of surplus					(2,559)
Profit attributable to owners of parent					2,414
Net changes in items other than shareholders' equity	622	142	765	5	770
Total changes during period	622	142	765	5	688
Balance at end of period	1,083	186	1,269	6	76,575

Fiscal year under review (October 1, 2022 to September 30, 2023)

(million yen)

	Shareholders' equity				
	Share capital	Capital surplus	Retained earnings	Treasury shares	Total shareholders' equity
Balance at beginning of period	6,587	6,328	67,028	(4,645)	75,299
Changes during period					
Issuance of new shares - restricted Stock Compensation	22	22			45
Dividends of surplus			(2,564)		(2,564)
Purchase of treasury shares				(0)	(0)
Profit attributable to owners of parent			1,746		1,746
Net changes in items other than shareholders' equity					
Total changes during period	22	22	(817)	(0)	(772)
Balance at end of period	6,610	6,350	66,210	(4,645)	74,526

	Accumulated other comprehensive income			Non-controlling interests	Total net assets
	Valuation difference on available-for-sale securities	Foreign currency translation adjustment	Total accumulated other comprehensive income		
Balance at beginning of period	1,083	186	1,269	6	76,575
Changes during period					
Issuance of new shares - restricted Stock Compensation					45
Dividends of surplus					(2,564)
Purchase of treasury shares					(0)
Profit attributable to owners of parent					1,746
Net changes in items other than shareholders' equity	95	162	258	(0)	257
Total changes during period	95	162	258	(0)	(515)
Balance at end of period	1,179	348	1,528	5	76,060

(4) Consolidated Statements of Cash Flows

(million yen)

	Fiscal year ended September 30, 2022	Fiscal year ended September 30, 2023
Cash flows from operating activities		
Profit before income taxes	5,732	3,066
Depreciation	351	335
Increase (decrease) in allowance for doubtful accounts	(6)	(6)
Foreign exchange losses (gains)	(1,262)	(296)
Decrease (increase) in operational investment securities	(1,409)	644
Loss (gain) on sale of investment securities	(67)	(218)
Loss (gain) on valuation of investment securities	48	—
Loss (gain) on investments in derivatives	(37)	364
Decrease (increase) in trade receivables	(207)	274
Decrease (increase) in inventories	37	89
Increase (decrease) in trade payables	17	(0)
Increase (decrease) in accounts payable - other	(166)	(17)
Increase (decrease) in accrued consumption taxes	(52)	82
Increase (decrease) in income taxes payable - factor based tax	86	33
Increase (decrease) in advances received	(420)	122
Decrease (increase) in prepaid expenses	(54)	(167)
Other, net	673	(458)
Subtotal	3,261	3,849
Interest and dividends received	92	242
Income taxes refund (paid)	283	(2,933)
Net cash provided by (used in) operating activities	3,637	1,159

(million yen)

	Fiscal year ended September 30, 2022	Fiscal year ended September 30, 2023
Cash flows from investing activities		
Proceeds from withdrawal of time deposits	—	10,000
Purchase of property, plant and equipment	(1,065)	(124)
Payments for asset retirement obligations	(428)	(0)
Purchase of intangible assets	(5)	(8)
Purchase of investment securities	(3,623)	(4,823)
Proceeds from sale of investment securities	4,047	3,825
Purchase of shares of subsidiaries and associates	—	(20)
Payments for investments in capital of subsidiaries and associates	—	(110)
Payments of leasehold and guarantee deposits	(9)	—
Proceeds from refund of leasehold and guarantee deposits	423	40
Proceeds from (payments for) futures settlement	28	(356)
Other, net	39	6
Net cash provided by (used in) investing activities	(593)	8,237
Cash flows from financing activities		
Proceeds from issuance of shares	19	—
Dividends paid	(2,557)	(2,567)
Other, net	—	(0)
Net cash provided by (used in) financing activities	(2,538)	(2,567)
Effect of exchange rate change on cash and cash equivalents	1,355	423
Net increase (decrease) in cash and cash equivalents	1,861	7,253
Cash and cash equivalents at beginning of period	49,052	50,914
Cash and cash equivalents at end of period	50,914	58,167

(5) Notes to Consolidated Financial Statements

(Notes on going concern assumptions)

Not applicable.

(Change in accounting policy)

(Implementation Guidance on Accounting Standard for Fair Value Measurement)

The Company has applied the Implementation Guidance on Accounting Standard for Fair Value Measurement (ASBJ Guidance No. 31, June 17, 2021; hereinafter the "Fair Value Measurement Accounting Standards Application policy "), etc. since the beginning of the fiscal year under review. It was decided that the new accounting policies prescribed in the Fair Value Measurement Accounting Standards Application policy, etc. continued to be adopted in accordance with the Paragraph 27-2 of the Fair Value Measurement Accounting Standards Application policy.

These changes had no material effect on consolidated financial statements.

(Segment information)

[Segment information]

1. Summary of reporting segments

The Group's reportable segments are the Company's constituent units for which separate financial information is available and periodic reviews are performed by the Board of Directors to determine the allocation of management resources and evaluate financial results.

The Company, which consists of business-based segments, treats two businesses, namely the Entertainment Business and the Investment and Development Business, as reportable businesses. The Entertainment Business is responsible primarily for the development and operation of games for smartphones. The Investment and Development Business is conducted with a focus on investment in IT-related and entertainment companies in particular.

2. Method used to calculate sales, income (loss), assets, liabilities, and other items by reportable segment

The accounting method of the reported business segments complies with the accounting policy adopted for preparing consolidated financial statements.

The profit of each reportable segment is presented on an operating profit basis.

Intersegment transactions and transfers are based on prevailing market prices.

3. Information regarding sales, income (loss), assets, liabilities, and other items of each reportable segment

Previous fiscal year (October 1, 2021 to September 30, 2022)

(million yen)

	Reportable Segment			Adjustment (Note 1)	Amount recorded in Consolidated Financial Statements (Note 2)
	Entertainment Business	Investment and Development Business	Total		
Net sales					
Sales to external customers	31,817	724	32,541	–	32,541
Intersegment sales or transfers	–	–	–	–	–
Total	31,817	724	32,541	–	32,541
Segment profit (loss)	4,661	(353)	4,307	2	4,310
Segment assets	68,718	14,562	83,280	–	83,280
Other items					
Depreciation	351	–	351	–	351
Increase in property, plant and equipment and intangible assets (Note 3)	1,201	–	1,201	–	1,201

Notes:
1. An adjustment in the segment profit (loss) area represents the deduction of intersegment transactions.
2. Segment profit (loss) has been adjusted to be consistent with the operating profit reported in the consolidated statements of income.
3. The increase in property, plant and equipment and intangible assets does not include the increase in assets corresponding to asset retirement obligations.
4. Segment assets in the Investment and Development Business consist mainly of operational investment securities of 10,334 million yen and other funds for investment.
5. Segment liabilities have not been included because they are not subject to periodic reviews performed to decide the allocation of management resources and evaluated financial results.

Fiscal year under review (October 1, 2022 to September 30, 2023)

(million yen)

	Reportable Segment			Adjustment (Note 1)	Amount recorded in Consolidated Financial Statements (Note 2)
	Entertainment Business	Investment and Development Business	Total		
Net sales					
Sales to external customers	29,914	891	30,806	–	30,806
Intersegment sales or transfers	–	–	–	–	–
Total	29,914	891	30,806	–	30,806
Segment profit (loss)	3,320	(674)	2,646	2	2,648
Segment assets	67,411	14,052	81,464	–	81,464
Other items					
Depreciation	335	–	335	–	335
Increase in property, plant and equipment and intangible assets (Note 3)	139	–	139	–	139

Notes: 1. An adjustment in the segment profit (loss) area represents the deduction of intersegment transactions.

2. Segment profit (loss) has been adjusted to be consistent with the operating profit reported in the consolidated statements of income.

3. The increase in property, plant and equipment and intangible assets does not include the increase in assets corresponding to asset retirement obligations.

4. Segment assets in the Investment and Development Business consist mainly of operational investment securities of 9,750 million yen and other funds for investment.

5. Segment liabilities have not been included because they are not subject to periodic reviews performed to decide the allocation of management resources and evaluated financial results.

(Per share information)

	Previous fiscal year (October 1, 2021 to September 30, 2022)	Fiscal year under review (October 1, 2022 to September 30, 2023)
Net assets per share (yen)	597.24	592.90
Earnings per share (yen)	18.84	13.61
Earnings per share fully diluted (yen)	18.83	–

Notes: 1. Net income per share fully diluted for the fiscal year under review is not shown in the above table, as there were no residual shares.

2. The basis for calculating net assets per share is as follows:

	Previous fiscal year (September 30, 2022)	Fiscal year under review (September 30, 2023)
Total net assets (million yen)	76,575	76,060
Amount deducted from the total net assets (million yen)	6	5
[Non-controlling interests included (million yen)]	[6]	[5]
Net assets related to common shares at end of period (million yen)	76,569	76,054
Number of common shares at the end of the fiscal year used for the calculation of net assets per share (shares)	128,205,479	128,276,321

3. The basis for calculating basic earnings per share and earnings per share fully diluted is as follows.

	Previous fiscal year (October 1, 2021 to September 30, 2022)	Fiscal year under review (October 1, 2022 to September 30, 2023)
Basic earnings per share		
Profit attributable to owners of parent (million yen)	2,414	1,746
Amount not attributable to common shareholders (million yen)	–	–
Profit attributable to owners of parent pertaining to common shares (million yen)	2,414	1,746
Average number of shares during the period (shares)	128,147,982	128,258,663
Diluted earnings per share		
Adjustments to profit attributable to owners of parent (million yen)	–	–
Increase in the number of common shares (shares)	111,599	–
[Share acquisition rights included in the above (shares)]	[111,599]	[–]
Overview of potentially dilutive shares not included in the calculation of earning per share fully diluted due to the absence of dilutive effects	–	–

(Significant subsequent events)

Not applicable.