

Translation

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Summary of Consolidated Financial Results for the Nine Months Ended June 30, 2024 (Based on Japanese GAAP)

August 9, 2024

Company name: LINKBAL INC
 Stock exchange listing: Tokyo
 Stock code: 6046 URL <http://linkbal.co.jp>
 Representative: CEO & President Yoshihiro Kazumasa
 Inquiries: Financial accounting Dept. Director Daisuke Matsuoka TEL 050(1741)2300
 Scheduled date to commence dividend payments: –
 Preparation of supplementary material on financial results: Yes
 Holding of financial results meeting: No

(Amounts less than one million yen are rounded down)

1. Consolidated financial results for the nine months ended June 30, 2024 (from October 1, 2023 to June 30, 2024)

(1) Consolidated operating results (cumulative)

Percentages indicate year-on-year changes

	Net sales		Operating profit		Ordinary profit		Profit attributable to owners of parent	
	Millions of yen	%	Millions of yen	%	Millions of yen	%	Millions of yen	%
Nine months ended June 30, 2024	736	–	(95)	–	(94)	–	(96)	–
Nine months ended June 30, 2023	–	–	–	–	–	–	–	–

	Earnings per share	Diluted earnings per share
	Yen	Yen
Nine months ended June 30, 2024	(5.16)	–
Nine months ended June 30, 2023	–	–

(2) Consolidated financial position

	Total assets	Net assets	Equity ratio
	Millions of yen	Millions of yen	%
As of June 30, 2024	1,349	1,034	76.6
As of September 30, 2023	–	–	–

2. Cash dividends

	Annual dividends per share				
	1st quarter-end	2nd quarter-end	3rd quarter-end	Fiscal year-end	Total
	Yen	Yen	Yen	Yen	Yen
Year ended September 30, 2023	–	0.00	–	0.00	0.00
Year ending September 30, 2024	–	0.00	–	–	–
Year ending September 30, 2024 (Forecast)	–	–	–	0.00	0.00

3. Forecast of consolidated financial results for the year ending September 30, 2024 (from October 1, 2023 to September 30, 2024)

Percentages indicate year-on-year changes

	Net sales		Operating profit		Ordinary profit		Profit attributable to owners of parent		Earnings per share
	Millions of yen	%	Millions of yen	%	Millions of yen	%	Millions of yen	%	Yen
Full year	985	–	(116)	–	(116)	–	(117)	–	(6.28)

4. Notes

(1) Significant changes in the scope of consolidation during the nine months ended June 30, 2024: Yes

(2) Application of special accounting methods for preparing quarterly consolidated financial statements: No

(3) Changes in accounting policies, changes in accounting estimates, and restatement of prior period financial statements

Changes in accounting policies due to revisions to accounting standards and other regulations: No

Changes in accounting policies due to other reasons: No

Changes in accounting estimates: No

Restatement of prior period financial statements: No

(4) Number of issued shares (common shares)

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

As of June 30, 2024	19,500,000 shares	As of September 30, 2023	19,500,000 shares
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Number of treasury shares at the end of the period

As of June 30, 2024	773,430 shares	As of September 30, 2023	785,698 shares
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Average number of shares during the period (cumulative from the beginning of the fiscal year)

Nine months ended June 30, 2024	18,719,585 shares	Nine months ended June 30, 2023	18,699,740 shares
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Quarterly consolidated financial statements
Consolidated balance sheets

(Thousands of yen)

As of June 30, 2024

Assets	
Current assets	
Cash and deposits	1,078,723
Accounts receivable - trade	41,173
Accounts receivable - other	64,883
Other	19,337
Allowance for doubtful accounts	(665)
Total current assets	1,203,453
Non-current assets	
Property, plant and equipment	106,648
Investments and other assets	
Distressed receivables	957
Other	40,764
Allowance for doubtful accounts	(2,142)
Investments and other assets	39,579
Total non-current assets	146,227
Total assets	1,349,681
Liabilities	
Current liabilities	
Accounts payable - trade	4,460
Current portion of long-term borrowings	3,601
Accounts payable - other	75,757
Income taxes payable	2,225
Accrued consumption taxes	17,534
Advances received	18,496
Deposits received	16,392
Provision for bonuses	8,659
Other	17,844
Total current liabilities	164,971
Non-current liabilities	
Long-term borrowings	110,028
Asset retirement obligations	18,907
Deferred tax liabilities	5,359
Long-term guarantee deposits	15,650
Total non-current liabilities	149,945
Total liabilities	314,917
Net assets	
Shareholders' equity	
Share capital	50,000
Capital surplus	499,630
Retained earnings	841,785
Treasury shares	(357,186)
Total shareholders' equity	1,034,229
Share acquisition rights	535
Total net assets	1,034,764
Total liabilities and net assets	1,349,681

Consolidated statements of income (cumulative) and consolidated statements of comprehensive income (cumulative)

Consolidated statements of income (cumulative)

	(Thousands of yen)
	Nine months ended
	June 30, 2024
Net sales	736,407
Cost of sales	146,979
Gross profit	589,427
Selling, general and administrative expenses	684,704
Operating loss	(95,276)
Non-operating income	
Interest income	78
Compensation income	712
Other	65
Total non-operating income	857
Non-operating expenses	
Interest expenses	188
Compensation for damage	250
Total non-operating expenses	438
Ordinary loss	(94,858)
Extraordinary income	
Gain on reversal of share acquisition rights	57
Total extraordinary income	57
Loss before income taxes	(94,800)
Income taxes - current	2,230
Income taxes - deferred	(524)
Total income taxes	1,705
Loss	(96,506)
Loss attributable to owners of parent	(96,506)

Consolidated statements of comprehensive income (cumulative)

(Thousands of yen)

	Nine months ended June 30, 2024
Loss	(96,506)
Comprehensive income	(96,506)
Comprehensive income attributable to Comprehensive income attributable to owners of parent	(96,506)