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Summary of Consolidated Financial Results for the Fiscal Year Ended August 31,2024 (Based on Japanese GAAP)

October 15,2024

Company name: Asterisk Inc. Listing: Tokyo Securities code: 6522

URL: https://www.asx.co.jp/

Representative: President Noriyuki Suzuki Inquiries: Management Director Kazuya Yamamoto

Telephone: +81-050-5838-7864

Scheduled date of annual general meeting of shareholders: November 25,2024

Scheduled date to commence dividend payments:

Scheduled date to file annual securities report: November 25,2024

Preparation of supplementary material on financial results: Yes

Holding of financial results briefing:

Yes (for Institutional investors, individual investors, analysts)

(Yen amounts are rounded down to millions, unless otherwise noted.)

1. Consolidated financial results for the fiscal year ended August 31,2024 (from September 1,2023 to August 31,2024)

(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	Millions of yen	%	Millions of yen	%	Millions of yen	%	Millions of yen	%
August 31,2024	1,578	-10.3	-224	_	-176	_	-389	_
August 31,2023	1,759	-26.9	-192	_	-179	_	-170	_

Note: Comprehensive income Fiscal year ended August 31,2024: $\mbox{$\$ $}$ -397 Million [-%] Fiscal year ended August 31,2023: $\mbox{$\$ $}$ -168 Million [-%]

	Earnings per share	Diluted earnings per share	Return on equity	Ordinary profit / total assets	Operating profit / net sales
Fiscal year ended	Yen	Yen	%	%	%
August 31,2024	-54.81	_	-22.4	-6.6	-14.2
August 31,2023	-24.01		-8.5	-6.9	-10.9

Reference: Equity in net income of affiliates Fiscal year ended August 31,2024: ¥ - million

Fiscal year ended August 31,2023: ¥ - million

(2) Consolidated financial position

	Total assets	Net assets	Equity-to-asset ratio	Net assets per share
As of	Millions of yen	Millions of yen	%	Yen
August 31,2024	2,657	1,539	57.9	216.40
August 31,2023	2,719	1,934	71.2	272.16

Reference: Equityi As of August 31,2024: ¥ 1,539 Million

As of August 31,2023: ¥ 1,934 Million

(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	Millions of yen	Millions of yen	Millions of yen	Millions of yen
August 31,2024	-74	-27	298	467
August 31,2023	-687	-491	491	251

2. Dividends

	Annual dividends per share							Ratio of
	1st quarter-end	2nd quarter-end	3rd quarter-end	Fiscal year-end	Total	Total cash dividends (Total)	Payout ratio (Consolidated)	dividends to net assets (Consolidated)
Fiscal year ended	Yen	Yen	Yen	Yen	Yen	Millions of yen	%	%
August 31,2024	_	0.00	_	0.00	0.00	_	_	_
August 31,2023	_	0.00	_	0.00	0.00	_	_	_
Fiscal year ending August 31,2025 (Forecast)	_	0.00	_	0.00	0.00		_	

3. Forecast of consolidated financial results for the year ending August 31,2025 (from September 1,2024 to August 31,2025)

(Percentages indicate year-on-year changes.)

	Net sa	les	Operating	profit	Ordinary	profit	Profit attribu		Earnings per share
	Millions of yen	%	Millions of yen	%	Millions of yen	%	Millions of yen	%	yen
Six months ending February 28,2025	1,160	76.1	19	_	17	_	2	_	0.34
Full year	2,719	72.3	223	_	218	_	99	_	14.03

4. Notes

- (1) Changes in significant subsidiaries during the period (changes in specified subsidiaries resulting in the change in scope of consolidation): None
- (2) Changes in accounting policies, changes in accounting estimates, and restatement
 - (i) Changes in accounting policies due to revisions to accounting standards and other regulations: None
 - (ii) Changes in accounting policies due to other reasons: None
 - (iii) Changes in accounting estimates: None
 - (iv) Restatement: None
- (3) Number of issued shares (common shares)
 - (i) Total number of issued shares at the end of the period (including treasury shares)

As of August 31,2024	7,113,400 shares
As of August 31,2023	7,109,400 shares

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

As of August 31,2024	70 shares
As of August 31,2023	- shares

(iii) Average number of shares outstanding during the period

Year Ended August 31,2024	7,110,296 shares
Year Ended August 31,2023	7,084,169 shares

	As of August 31,2023	As of August 31,2024
Assets		
Current assets		
Cash and deposits	251,715	467,291
Accounts receivable-trade, and contract assets	267,541	388,748
Merchandise and finished goods	646,343	574,685
Raw materials and supplies	33,332	39,049
Income taxes refund receivable	67,441	2
Other	121,882	65,582
Allowance for doubtful accounts	△3,222	△3,156
Total current assets	1,385,034	1,532,202
Non-current assets		
Property, plant and equipment		
Buildings	484,953	484,953
Accumulated depreciation	△6,466	Δ16,165
Buildings, net	478,487	468,788
Facilities attached to buildings	166,821	167,501
Accumulated depreciation	△8,000	△20,538
Facilities attached to buildings, net	158,820	146,963
Structures	18,101	18,651
Accumulated depreciation	△609	△1,708
Structures, net	17,492	16,943
Vehicles	641	641
Accumulated depreciation	△641	△641
Vehicles, net	0	0
Tools, furniture and fixtures	187,550	197,073
Accumulated depreciation	△143,449	Δ166,938
Tools, furniture and fixtures, net	44,100	30,134
Land	292,589	292,589
Total property, plant and equipment	991,490	955,419
Intangible assets	36,649	31,522
Investments and other assets		
Investment securities	205,250	101,250
Deferred tax assets	67,243	1,015
Other	33,985	35,826
Allowance for doubtful accounts	△355	_
Total investments and other assets	306,123	138,092
Total non-current assets	1,334,263	1,125,034
Total assets	2,719,298	2,657,236

Liabilities Current liabilities Accounts payable - trade 129,468 99,828 Short-term borrowings 460,000 665,000 Current portion of long-term borrowings — 21,658 Accounts payable - other 63,847 63,673 Income taxes payable 21,395 57,933 Contract liabilities 32,474 33,735 Provision for bonuses 53,036 29,150 Provision for product warranties 9,036 3,751 Provision for loss on orders received 1,765 6,770 Other 11,726 50,621 Total current liabilities 782,750 1,032,124 Non-current liabilities — 70,012 Asset retirement obligations 1,643 1,543 Deferred tax liabilities — 1,817 Other — 2,441 Total non-current liabilities 1,643 85,814 Total ano-current liabilities 784,393 1,117,939 Net assets Share capital 804,937 806,087 <th></th> <th>1 (1 21222</th> <th colspan="2">(Thousands of yen)</th>		1 (1 21222	(Thousands of yen)	
Current liabilities		As of August 31,2023	As of August 31,2024	
Accounts payable - trade 129,468 99,828 Short-term borrowings 460,000 665,000 Current portion of long-term borrowings — 21,658 Accounts payable - other 63,847 63,673 Income taxes payable 21,395 57,933 Contract liabilities 32,474 33,735 Provision for bonuses 53,036 29,150 Provision for product warranties 9,036 3,751 Provision for loss on orders received 1,765 6,770 Other 11,726 50,621 Total current liabilities 782,750 1,032,124 Non-current liabilities — 70,012 Asset retirement obligations 1,643 1,543 Deferred tax liabilities — 1,1,817 Other — 2,441 Total non-current liabilities 1,643 85,814 Total liabilities 784,393 1,117,939 Net assets Share capital 804,937 796,087 Retained earnings 331,562 58,182				
Short-term borrowings 460,000 665,000 Current portion of long-term borrowings — 21,658 Accounts payable - other 63,847 63,673 Income taxes payable 21,395 57,933 Contract liabilities 32,474 33,735 Provision for bonuses 53,036 29,150 Provision for product warranties 9,036 3,751 Provision for loss on orders received 1,765 6,770 Other 11,226 50,621 Total current liabilities 782,750 1,032,124 Non-current liabilities — 70,012 Asset retirement obligations 1,643 1,543 Deferred tax liabilities — 11,817 Other — 2,441 Total inon-current liabilities 1,643 85,814 Total inon-current liabilities 784,393 1,117,939 Net assets Shareholders' equity Share capital 804,937 806,087 Capital surplus 794,937 796,087 A54,850 Teas	Current liabilities			
Current portion of long-term borrowings — 21,658 Accounts payable - other 63,847 63,673 Income taxes payable 21,395 57,933 Contract liabilities 32,474 33,735 Provision for bonuses 53,036 29,150 Provision for product warranties 9,036 3,751 Provision for loss on orders received 1,765 6,770 Other 11,726 50,621 Total current liabilities 782,750 1,032,124 Non-current liabilities — 70,012 Asset retirement obligations 1,643 1,543 Deferred tax liabilities — 70,012 Asset retirement obligations 1,643 85,814 Total non-current liabilities — 2,441 Total iabilities 8,4393 1,117,939 Net assets Shareholders' equity 80,087 80,087 Share capital 804,937 806,087 80,087 Capital surplus 794,937 796,087 Retained earnings 331,	Accounts payable - trade	129,468	99,828	
Accounts payable - other 63,847 63,673 Income taxes payable 21,395 57,933 Contract liabilities 32,474 33,735 Provision for bonuses 53,036 29,150 Provision for product warranties 9,036 3,751 Provision for loss on orders received 1,765 6,770 Other 11,726 50,621 Total current liabilities 782,750 1,032,124 Non-current liabilities — 70,012 Asset retirement obligations 1,643 1,543 Deferred tax liabilities — 1,1817 Other — 2,441 Total non-current liabilities 1,643 85,814 Total ibilities 784,393 1,117,939 Net assets Share capital 804,937 806,087 Capital surplus 794,937 796,087 Retained earnings 331,562 Δ58,182 Treasury shares — Δ4 Total shareholders' equity 1,931,437 1,543,947 <	Short-term borrowings	460,000	665,000	
Income taxes payable 21,395 57,933 Contract liabilities 32,474 33,735 Provision for bonuses 53,036 29,150 Provision for product warranties 9,036 3,751 Provision for loss on orders received 1,765 6,770 Other 11,726 50,621 Total current liabilities 782,750 1,032,124 Non-current liabilities - 70,012 Asset retirement obligations 1,643 1,543 Deferred tax liabilities - 1,817 Other - 2,441 Total non-current liabilities 1,643 85,814 Total liabilities 784,393 1,117,939 Net assets Share capital 804,937 806,087 Share capital 804,937 796,087 Retained earnings 331,562 △58,182 Treasury shares - △44 Total shareholders' equity 1,931,437 1,543,947 Accumulated other comprehensive income Foreign currency translation adjustment	Current portion of long-term borrowings	-	21,658	
Contract liabilities 32,474 33,735 Provision for bonuses 53,036 29,150 Provision for product warranties 9,036 3,751 Provision for loss on orders received 1,765 6,770 Other 11,726 50,621 Total current liabilities 782,750 1,032,124 Non-current liabilities - 70,012 Asset retirement obligations 1,643 1,543 Deferred tax liabilities - 11,817 Other - 2,441 Total non-current liabilities 1,643 85,814 Total liabilities 784,393 1,117,939 Net assets Share capital 804,937 806,087 Capital surplus 794,937 796,087 Retained earnings 331,562 △58,182 Treasury shares - △44 Total shareholders' equity 1,931,437 1,543,947 Accumulated other comprehensive income - △46 Foreign currency translation adjustment 3,467 △4,650	Accounts payable - other	63,847	63,673	
Provision for bonuses 53,036 29,150 Provision for product warranties 9,036 3,751 Provision for loss on orders received 1,765 6,770 Other 11,726 50,621 Total current liabilities 782,750 1,032,124 Non-current liabilities − 70,012 Asset retirement obligations 1,643 1,543 Deferred tax liabilities − 11,817 Other − 2,441 Total non-current liabilities 1,643 85,814 Total liabilities 784,393 1,117,939 Net assets Shareholders' equity 806,987 Share capital 804,937 806,087 Capital surplus 794,937 796,087 Retained earnings 331,562 △58,182 Treasury shares − △44 Total shareholders' equity 1,931,437 1,543,947 Accumulated other comprehensive income 7 △4650 Foreign currency translation adjustment 3,467 △4,650	Income taxes payable	21,395	57,933	
Provision for product warranties 9,036 3,751 Provision for loss on orders received 1,765 6,770 Other 11,726 50,621 Total current liabilities 782,750 1,032,124 Non-current liabilities − 70,012 Asset retirement obligations 1,643 1,543 Deferred tax liabilities − 11,817 Other − 2,441 Total non-current liabilities 1,643 85,814 Total liabilities 784,393 1,117,939 Net assets Shareholders' equity 804,937 806,087 Share capital 804,937 806,087 Capital surplus 794,937 796,087 Retained earnings 331,562 △58,182 Treasury shares − △44 Total shareholders' equity 1,931,437 1,543,947 Accumulated other comprehensive income - △46 Foreign currency translation adjustment 3,467 △4,650 Total net assets 1,934,904 1,539,297 <td>Contract liabilities</td> <td>32,474</td> <td>33,735</td>	Contract liabilities	32,474	33,735	
Provision for loss on orders received 1,765 6,770 Other 11,726 50,621 Total current liabilities 782,750 1,032,124 Non-current liabilities − 70,012 Asset retirement obligations 1,643 1,543 Deferred tax liabilities − 11,817 Other − 2,441 Total non-current liabilities 1,643 85,814 Total liabilities 784,393 1,117,939 Net assets Share capital 804,937 806,087 Capital surplus 794,937 796,087 Retained earnings 331,562 △58,182 Treasury shares − △44 Total shareholders' equity 1,931,437 1,543,947 Accumulated other comprehensive income 7 △4,650 Foreign currency translation adjustment 3,467 △4,650 Total net assets 1,934,904 1,539,297	Provision for bonuses	53,036	29,150	
Other 11,726 50,621 Total current liabilities 782,750 1,032,124 Non-current liabilities — 70,012 Asset retirement obligations 1,643 1,543 Deferred tax liabilities — 11,817 Other — 2,441 Total non-current liabilities 1,643 85,814 Total liabilities 784,393 1,117,939 Net assets Share holders' equity 804,937 806,087 Capital surplus 794,937 796,087 Retained earnings 331,562 △58,182 Treasury shares — △44 Total shareholders' equity 1,931,437 1,543,947 Accumulated other comprehensive income 5 44,650 Foreign currency translation adjustment 3,467 △4,650 Total net assets 1,934,904 1,539,297	Provision for product warranties	9,036	3,751	
Total current liabilities 782,750 1,032,124 Non-current liabilities — 70,012 Asset retirement obligations 1,643 1,543 Deferred tax liabilities — 11,817 Other — 2,441 Total non-current liabilities 1,643 85,814 Total liabilities 784,393 1,117,939 Net assets Shareholders' equity Share capital 804,937 806,087 Capital surplus 794,937 796,087 Retained earnings 331,562 Δ58,182 Treasury shares — Δ44 Total shareholders' equity 1,931,437 1,543,947 Accumulated other comprehensive income 3,467 Δ4,650 Total accumulated other comprehensive income 3,467 Δ4,650 Total net assets 1,934,904 1,539,297	Provision for loss on orders received	1,765	6,770	
Non-current liabilities Long-term borrowings - 70,012 Asset retirement obligations 1,643 1,543 Deferred tax liabilities - 11,817 Other - 2,441 Total non-current liabilities 1,643 85,814 Total liabilities 784,393 1,117,939 Net assets Share capital 804,937 806,087 Capital surplus 794,937 796,087 Retained earnings 331,562 Δ58,182 Treasury shares - Δ44 Total shareholders' equity 1,931,437 1,543,947 Accumulated other comprehensive income 3,467 Δ4,650 Foreign currency translation adjustment 3,467 Δ4,650 Total net assets 1,934,904 1,539,297	Other	11,726	50,621	
Long-term borrowings — 70,012 Asset retirement obligations 1,643 1,543 Deferred tax liabilities — 11,817 Other — 2,441 Total non-current liabilities 1,643 85,814 Total liabilities 784,393 1,117,939 Net assets Share capital 804,937 806,087 Capital surplus 794,937 796,087 Retained earnings 331,562 Δ58,182 Treasury shares — Δ44 Total shareholders' equity 1,931,437 1,543,947 Accumulated other comprehensive income Foreign currency translation adjustment 3,467 Δ4,650 Total net assets 1,934,904 1,539,297	Total current liabilities	782,750	1,032,124	
Asset retirement obligations 1,643 1,543 Deferred tax liabilities — 11,817 Other — 2,441 Total non-current liabilities 1,643 85,814 Total liabilities 784,393 1,117,939 Net assets Share capital 804,937 806,087 Capital surplus 794,937 796,087 Retained earnings 331,562 Δ58,182 Treasury shares — Δ44 Total shareholders' equity 1,931,437 1,543,947 Accumulated other comprehensive income 5 Δ4,650 Foreign currency translation adjustment 3,467 Δ4,650 Total net assets 1,934,904 1,539,297	Non-current liabilities			
Deferred tax liabilities — 11,817 Other — 2,441 Total non-current liabilities 1,643 85,814 Total liabilities 784,393 1,117,939 Net assets Share capital 804,937 806,087 Capital surplus 794,937 796,087 Retained earnings 331,562 Δ58,182 Treasury shares — Δ44 Total shareholders' equity 1,931,437 1,543,947 Accumulated other comprehensive income Foreign currency translation adjustment 3,467 Δ4,650 Total accumulated other comprehensive income 3,467 Δ4,650 Total net assets 1,934,904 1,539,297	Long-term borrowings	_	70,012	
Other − 2,441 Total non-current liabilities 1,643 85,814 Total liabilities 784,393 1,117,939 Net assets Share capital 804,937 806,087 Capital surplus 794,937 796,087 Retained earnings 331,562 △58,182 Treasury shares − △44 Total shareholders' equity 1,931,437 1,543,947 Accumulated other comprehensive income 5reign currency translation adjustment 3,467 △4,650 Total accumulated other comprehensive income 3,467 △4,650 Total net assets 1,934,904 1,539,297	Asset retirement obligations	1,643	1,543	
Total non-current liabilities 1,643 85,814 Total liabilities 784,393 1,117,939 Net assets Share capital 806,087 Capital surplus 794,937 796,087 Retained earnings 331,562 Δ58,182 Treasury shares - Δ44 Total shareholders' equity 1,931,437 1,543,947 Accumulated other comprehensive income 5 4,650 Total accumulated other comprehensive income 3,467 Δ4,650 Total net assets 1,934,904 1,539,297	Deferred tax liabilities	_	11,817	
Total liabilities 784,393 1,117,939 Net assets Shareholders' equity Share capital 804,937 806,087 Capital surplus 794,937 796,087 Retained earnings 331,562 △58,182 Treasury shares − △44 Total shareholders' equity 1,931,437 1,543,947 Accumulated other comprehensive income 3,467 △4,650 Total accumulated other comprehensive income 3,467 △4,650 Total net assets 1,934,904 1,539,297	Other	_	2,441	
Net assets Shareholders' equity Share capital 804,937 806,087 Capital surplus 794,937 796,087 Retained earnings 331,562 △58,182 Treasury shares − △44 Total shareholders' equity 1,931,437 1,543,947 Accumulated other comprehensive income 3,467 △4,650 Total accumulated other comprehensive income 3,467 △4,650 Total net assets 1,934,904 1,539,297	Total non-current liabilities	1,643	85,814	
Share holders' equity 804,937 806,087 Capital surplus 794,937 796,087 Retained earnings 331,562 Δ58,182 Treasury shares - Δ44 Total shareholders' equity 1,931,437 1,543,947 Accumulated other comprehensive income 3,467 Δ4,650 Total accumulated other comprehensive income 3,467 Δ4,650 Total net assets 1,934,904 1,539,297	Total liabilities	784,393	1,117,939	
Share capital $804,937$ $806,087$ Capital surplus $794,937$ $796,087$ Retained earnings $331,562$ $\Delta 58,182$ Treasury shares— $\Delta 44$ Total shareholders' equity $1,931,437$ $1,543,947$ Accumulated other comprehensive income $3,467$ $\Delta 4,650$ Total accumulated other comprehensive income $3,467$ $\Delta 4,650$ Total net assets $1,934,904$ $1,539,297$	Net assets			
Capital surplus $794,937$ $796,087$ Retained earnings $331,562$ $\Delta 58,182$ Treasury shares— $\Delta 44$ Total shareholders' equity $1,931,437$ $1,543,947$ Accumulated other comprehensive incomeForeign currency translation adjustment $3,467$ $\Delta 4,650$ Total accumulated other comprehensive income $3,467$ $\Delta 4,650$ Total net assets $1,934,904$ $1,539,297$	Shareholders' equity			
Retained earnings $331,562$ $\Delta 58,182$ Treasury shares- $\Delta 44$ Total shareholders' equity $1,931,437$ $1,543,947$ Accumulated other comprehensive income $3,467$ $\Delta 4,650$ Foreign currency translation adjustment $3,467$ $\Delta 4,650$ Total accumulated other comprehensive income $3,467$ $\Delta 4,650$ Total net assets $1,934,904$ $1,539,297$	Share capital	804,937	806,087	
Treasury shares— $\triangle 44$ Total shareholders' equity1,931,4371,543,947Accumulated other comprehensive income $3,467$ $\triangle 4,650$ Foreign currency translation adjustment3,467 $\triangle 4,650$ Total accumulated other comprehensive income $3,467$ $\triangle 4,650$ Total net assets $1,934,904$ $1,539,297$	Capital surplus	794,937	796,087	
Treasury shares— $\triangle 44$ Total shareholders' equity1,931,4371,543,947Accumulated other comprehensive income $3,467$ $\triangle 4,650$ Foreign currency translation adjustment3,467 $\triangle 4,650$ Total accumulated other comprehensive income $3,467$ $\triangle 4,650$ Total net assets $1,934,904$ $1,539,297$	Retained earnings	331,562	△58,182	
Total shareholders' equity 1,931,437 1,543,947 Accumulated other comprehensive income Foreign currency translation adjustment 3,467 Δ 4,650 Total accumulated other comprehensive income 3,467 Δ 4,650 Total net assets 1,934,904 1,539,297	Treasury shares	_	△44	
Accumulated other comprehensive income Foreign currency translation adjustment 3,467 \triangle 4,650 Total accumulated other comprehensive income 3,467 \triangle 4,650 Total net assets 1,934,904 1,539,297		1,931,437	1,543,947	
Foreign currency translation adjustment $3,467$ $\Delta 4,650$ Total accumulated other comprehensive income $3,467$ $\Delta 4,650$ Total net assets $1,934,904$ $1,539,297$	• •			
Total accumulated other comprehensive income $3,467$ $\triangle 4,650$ Total net assets $1,934,904$ $1,539,297$	-	3,467	△4,650	
Total net assets 1,934,904 1,539,297			· · · · · · · · · · · · · · · · · · ·	
	Total liabilities and net assets	2,719,298	2,657,236	

Consolidated Statements of Income and Comprehensive Income Consolidated Statements of Income

		(Thousands of yen)
	Fiscal year ended August 31,2023	Fiscal year ended August 31,2024
Net sales	1,759,851	1,578,458
Cost of sales	1,193,691	1,044,785
Gross profit	566,159	533,672
Selling, general and administrative expenses	758,238	758,519
Operating loss	Δ192,078	△224,846
Non-operating income		
Interest and dividend income	222	108
Miscellaneous income	2,575	3,931
Foreign exchange gains	11,775	48,476
Total non-operating income	14,573	52,517
Non-operating expenses		
Interest expenses	897	3,175
Provision of allowance for doubtful accounts	1,137	35
Miscellaneous expenses		1,362
Total non-operating expenses	2,034	4,573
Ordinary loss	△179,540	Δ176,903
Extraordinary income		2170,500
Gain on sale of non-current assets	<u>_</u>	500
Subsidy income	2,061	300
Insurance claim income	2,001	30
Total extraordinary income	2,061	530
·	2,001	330
Extraordinary losses		C10
Loss on retirement of non-current assets	66	613
Loss on valuation of investment securities	_	103,999
Total extraordinary losses	66	104,613
Loss before income taxes	△177,545	Δ280,986
Income taxes - current Income taxes - deferred	10,855	28,698
	Δ18,329 Δ7,473	80,059
Total income taxes Loss	Δ7,473 Δ170,071	108,757 △389,744
Loss attributable to owners of parent	Δ170,071 Δ170,071	Δ389,74 ²

Consolidated Statements of Comprehensive Income

		(Thousands of yen)
	Fiscal year ended August 31,2023	Fiscal year ended August 31,2024
Loss	Δ170,071	Δ389,744
Other comprehensive income		
Foreign currency translation adjustment	1,706	Δ8,118
Total other comprehensive income	1,706	△8,118
Comprehensive income	△168,365	△397,862
Comprehensive income attributable to		
Comprehensive income attributable to owners of parent	△168,365	△397,862
Comprehensive income attributable to non-controlling interest	ests –	_

Consolidated Statements of Changes in Net Assets Fiscal year ended August 31,2023

	Shareholders' equity				
	Share capital	Capital surplus	Retained earnings	Treasury shares	Total shareholders' equity
Balance at beginning of period	789,412	779,412	501,633		2,070,458
Changes during period					
Issuance of new shares	15,525	15,525			31,050
Loss attributable to owners of parent			△170,071		△170,071
Purchase of treasury shares					_
Net changes in items other than shareholders' equity					
Total changes during period	15,525	15,525	△170,071	Ī	Δ139,021
Balance at end of period	804,937	794,937	331,562		1,931,437

	Accumulated other		
	Foreign currency translation adjustment	Total accumulated other comprehensive income	Total net assets
Balance at beginning of period	1,761	1,761	2,072,219
Changes during period			
Issuance of new shares			31,050
Loss attributable to owners of parent			△170,071
Purchase of treasury shares			_
Net changes in items other than shareholders' equity	1,706	1,706	1,706
Total changes during period	1,706	1,706	Δ137,315
Balance at end of period	3,467	3,467	1,934,904

Fiscal year ended August 31,2024

	Shareholders' equity				
	Share capital	Capital surplus	Retained earnings	Treasury shares	Total shareholders' equity
Balance at beginning of period	804,937	794,937	331,562		1,931,437
Changes during period					
Issuance of new shares	1,150	1,150			2,300
Loss attributable to owners of parent			△389,744		△389,744
Purchase of treasury shares				△44	△44
Net changes in items other than shareholders' equity					
Total changes during period	1,150	1,150	△389,744	△44	△387,489
Balance at end of period	806,087	796,087	△58,182	△44	1,543,947

	Accumula		
	Foreign currency translation adjustment	Total accumulated other comprehensive income	Total net assets
Balance at beginning of period	3,467	3,467	1,934,904
Changes during period			
Issuance of new shares			2,300
Loss attributable to owners of parent			△389,744
Purchase of treasury shares			△44
Net changes in items other than shareholders' equity	△8,118	△8,118	△8,118
Total changes during period	△8,118	△8,118	△395,607
Balance at end of period	△4,650	△4,650	1,539,297

Increase (decrease) in provision for product warranties Δ8,208 Δ5,284 Increase (decrease) in allowance for doubtful accounts 316 Δ420 Increase (decrease) in provision for bonuses 9,608 Δ24,645 Loss on retirement of non-current assets 9,608 Δ24,645 Loss on retirement of non-current assets 66 659 Loss (gain) on sale of property, plant and equipment −			(Thousands of yen)
Loss before income taxes △217,545 △280,986 Depreciation 48,996 66,887 Loss (gain) on valuation of investment securities − 103,999 Subsidy income − △30 Increase (decrease) in provision for loss on orders received △3,016 5,005 Increase (decrease) in provision for product warranties △8,208 △5,284 Increase (decrease) in provision for bonuses 9,608 △24,645 Loss on retirement of non-current assets 66 65 Loss on retirement of non-current assets 66 65 Loss (gain) on sale of property, plant and equipment − △500 Interest and dividend income △222 △108 Interest and dividend income △2222 △108 Interest and dividend income △357,834 ¬1,175 Decrease (increase) in trade receivables △3,566 △115,358 Decrease (increase) in inventories △357,834 ¬1,175 Increase (decrease) in inventories △357,834 ¬1,115 Increase (decrease) in inventories △3,873 △24,624		· ·	•
Depreciation 48,996 66,887 Loss (gain) on valuation of investment securities − 103,990 Subsidy income ∆2,061 − Insurance claim income − ∆30,16 5,005 Increase (decrease) in provision for loss on orders received ∆3,016 5,005 Increase (decrease) in provision for brouses ∆8,208 ∆5,284 Increase (decrease) in provision for bouses 9,608 ∆24,645 Loss (gain) on sale of property, plant and equipment − ∆500 Interest and dividend income ∆222 ∆108 Interest expenses 897 3,175 Decrease (increase) in trade receivables ∆35,783 ∆15,85 Decrease (increase) in intentories ∆357,834 71,615 Increase (decrease) in other current assets ∆44,088 ∆46,243 Decrease (increase) in other current liabilities 36,873 ∆24,654 Increase (decrease) in other current liabilities 36,873 ∆24,654 Increase (decrease) in other current liabilities 36,873 ∆24,654 Increase (decrease) in other current liabilities	Cash flows from operating activities	-	-
Loss (gain) on valuation of investment securities − 103,999 Subsidy income Δ2,061 − ∆30 Increase (decrease) in provision for loss on orders received ∆3,016 5,005 Increase (decrease) in provision for product warranties ∆8,208 ∆5,284 Increase (decrease) in provision for bonuses 316 ∆420 Increase (decrease) in provision for bonuses 9,608 ∆24,645 Loss on retirement of non-current assets 66 659 Loss (gain) on sale of property, plant and equipment − ∆500 Interest and dividend income ∆222 ∆108 Interest expenses 897 3,175 Decrease (increase) in trade receivables ∆357,834 71,161 Decrease (increase) in other current assets ∆129,885 ∆44,088 Decrease (increase) in other current assets ∆129,885 122,820 Increase (decrease) in other current inabilities 36,873 ∆24,645 Increase (decrease) in other current inabilities 36,873 ∆24,645 Increase (decrease) in other current inabilities 36,873 ∆24,645	Loss before income taxes	△177,545	△280,986
Subsidy income Δ2,061 — Δ30 Insurance claim income — Δ30 5,005 Increase (decrease) in provision for loss on orders received Δ3,016 5,005 Increase (decrease) in provision for product warranties Δ8,208 Δ5,284 Increase (decrease) in provision for bonuses 9,608 Δ4,464 Increase (decrease) in provision for bonuses 9,608 Δ24,645 Loss (gain) on sale of property, plant and equipment — △500 Interest and dividend income Δ222 Δ108 Interest expenses 897 3,175 Decrease (increase) in trade receivables 63,566 Δ11,338 Decrease (increase) in trade receivables Δ357,834 71,615 Increase (decrease) in inventories Δ357,834 71,615 Increase (decrease) in trade payables Δ44,088 Δ46,243 Decrease (increase) in the current liabilities 36,873 Δ24,654 Increase (decrease) in other current liabilities 36,873 Δ24,654 Increase (decrease) in accounts payable - other 26,966 716 Other, net <td>Depreciation</td> <td>48,996</td> <td>66,887</td>	Depreciation	48,996	66,887
Insurance claim income	Loss (gain) on valuation of investment securities	_	103,999
Increase (decrease) in provision for loss on orders received	Subsidy income	△2,061	_
Increase (decrease) in provision for product warranties Δ8,208 Δ5,284 Increase (decrease) in allowance for doubtful accounts 316 Δ420 Increase (decrease) in provision for bonuses 9,608 Δ24,645 Loss on retirement of non-current assets 9,608 Δ24,645 Loss on retirement of non-current assets 66 659 Loss (gain) on sale of property, plant and equipment −	Insurance claim income	_	△30
Increase (decrease) in allowance for doubtful accounts	Increase (decrease) in provision for loss on orders received	△3,016	5,005
Increase (decrease) in provision for bonuses 9,608 ∆24,645 Loss on retirement of non-current assets 66 659 Loss (gain) on sale of property, plant and equipment − ∆500 Interest and dividend income ∆222 ∆108 Interest and dividend income ∆222 ∆108 Interest expenses 897 3,175 Decrease (increase) in intrade receivables ∆357,834 ₹1,615 Increase (decrease) in inventories ∆357,834 ₹1,615 Increase (decrease) in trade payables ∆44,088 ∆46,243 Decrease (increase) in other current assets ∆129,885 122,820 Increase (decrease) in other current assets ∆129,885 122,820 Increase (decrease) in decounts payable - other 26,966 ₹16 Other, net ₹7,704 ∆12,112 Subtotal ∆527,867 ∆135,465 Interest and dividends received 222 108 Interest paid ∆1,018 ∆2,803 Income taxes paid ∆10,18 ∆2,803 Income taxes paid ∆160,898 <td< td=""><td>Increase (decrease) in provision for product warranties</td><td>△8,208</td><td>△5,284</td></td<>	Increase (decrease) in provision for product warranties	△8,208	△5,284
Loss on retirement of non-current assets 66 659 Loss (gain) on sale of property, plant and equipment − △500 Interest and dividend income ∆222 △108 Interest expenses 897 3.175 Decrease (increase) in trade receivables △357,834 71,615 Decrease (increase) in inventories △357,834 71,615 Increase (decrease) in trade payables △44,088 △46,243 Decrease (increase) in other current assets △129,885 122,820 Increase (decrease) in other current liabilities 36,873 △24,654 Increase (decrease) in other current liabilities 36,873 △24,664 Increase (decrease) in decrease decrease (decrease) in decrease decrease decrease decrease decrease decrease decrease decreas	Increase (decrease) in allowance for doubtful accounts	316	△420
Loss (gain) on sale of property, plant and equipment — △500 Interest and dividend income ∆222 △108 Interest expenses 897 3,175 Decrease (increase) in trade receivables 63,566 △115,358 Decrease (increase) in inventories △357,833 71,615 Increase (decrease) in other current assets △129,885 122,820 Increase (decrease) in other current liabilities 36,873 △24,654 Increase (decrease) in accounts payable - other 26,966 716 Other, net 7,704 △12,112 Subtotal △527,867 △135,465 Increast and dividends received 222 108 Interest and dividends received 222 108 Interest and dividends received 2,061 — Income taxes refund 1 66,935 Income taxes refund 1 66,935 Income taxes paid △160,898 △2,955 Subsidies received 2,061 — Proceeds from insurance income — — Proceeds prowide	Increase (decrease) in provision for bonuses	9,608	△24,645
Interest and dividend income	Loss on retirement of non-current assets	66	659
Interest expenses 897 3,175 Decrease (increase) in trade receivables 63,566 △115,358 Decrease (increase) in inventories △357,834 71,615 Increase (decrease) in trade payables △44,088 △46,243 Decrease (increase) in other current sasets △129,885 122,820 Increase (decrease) in other current liabilities 36,873 △24,654 Increase (decrease) in accounts payable - other 26,966 716 Other, net 7,704 △12,112 Substotal △527,867 △135,465 Interest and dividends received 222 108 Increat sare paid △1,018 △2,803 Income taxes refund 1 66,935 Income taxes paid △160,898 △2,955 Subsidies received 2,061 — Proceeds from insurance income — 30 Net cash provided by (used in) operating activities A687,498 △74,149 Cash flows from insurance income — 30 Purchase of property, plant and equipment — 500	Loss (gain) on sale of property, plant and equipment	_	△500
Decrease (increase) in trade receivables	Interest and dividend income	△222	△108
Decrease (increase) in inventories	Interest expenses	897	3,175
Increase (decrease) in trade payables	Decrease (increase) in trade receivables	63,566	△115,358
Decrease (increase) in other current assets	Decrease (increase) in inventories	△357,834	71,615
Increase (decrease) in other current liabilities 36,873 ∆24,654 Increase (decrease) in accounts payable - other 26,966 716 Other, net 7,704 ∆12,112 Subtotal ∆527,867 ∆135,465 Interest and dividends received 222 108 Interest paid ∆1,018 ∆2,803 Income taxes refund 1 66,935 Income taxes paid ∆160,898 ∆2,955 Subsidies received 2,061 − Proceeds from insurance income − 30 Net cash provided by (used in) operating activities ∠687,498 ∆74,149 Cash flows from investing activities √25,429 √25,429 Purchase of property, plant and equipment − 500 Purchase of investment securities ∆101,250 − Proceeds from sale of property, plant and equipment − 500 Purchase of intargible assets ∆23,429 ∆2,802 Other, net ∆26,669 63 Net cash provided by (used in) investing activities ∆491,043 ∆27,668	Increase (decrease) in trade payables	△44,088	△46,243
Increase (decrease) in accounts payable - other	Decrease (increase) in other current assets	△129,885	122,820
Other, net 7,704 △12,112 Subtotal △527,867 △135,465 Interest and dividends received 222 108 Interest paid △1,018 △2,803 Income taxes refund 1 66,935 Income taxes paid △160,898 △2,955 Subsidies received 2,061 − Proceeds from insurance income − 30 Net cash provided by (used in) operating activities △687,498 △74,149 Cash flows from investing activities √687,498 △74,149 Cash flows from investing activities √687,498 △74,149 Cash flows from investing activities √687,498 △74,149 Cash flows from sale of property, plant and equipment − 500 Purchase of investment securities △101,250 − Proceeds from collection of loans receivable 12,095 − Purchase of intangible assets △23,429 △2,802 Other, net △26,669 63 Net cash provided by (used in) investing activities △491,043 △27,668	Increase (decrease) in other current liabilities	36,873	△24,654
Subtotal Δ527,867 Δ135,465 Interest and dividends received 222 108 Interest paid Δ1,018 Δ2,803 Income taxes refund 1 66,935 Income taxes paid Δ160,898 Δ2,955 Subsidies received 2,061 − Proceeds from insurance income − 30 Net cash provided by (used in) operating activities Δ687,498 Δ74,149 Cash flows from investing activities − 30 Purchase of property, plant and equipment − 500 Purchase of investment securities Δ101,250 − Proceeds from collection of loans receivable 12,095 − Purchase of intangible assets Δ23,429 Δ2,802 Other, net Δ26,669 63 Net cash provided by (used in) investing activities Δ491,043 Δ27,668 Cash flows from financing activities Δ491,043 Δ27,668 Cash flow from financing activities − 100,000 Repayments of long-term borrowings − 0 Net inc	Increase (decrease) in accounts payable - other	26,966	716
Interest and dividends received 222 108 Interest paid Δ1,018 Δ2,803 Income taxes refund 1 66,935 Income taxes paid Δ160,898 Δ2,955 Subsidies received 2,061 — Proceeds from insurance income — 30 Net cash provided by (used in) operating activities △687,498 △74,149 Cash flows from investing activities — 30 Purchase of property, plant and equipment — 500 Purchase of investment securities △101,250 — Proceeds from sale of property, plant and equipment — 500 Purchase of investment securities △101,250 — Proceeds from collection of loans receivable 12,095 — Purchase of intangible assets △23,429 △2,802 Other, net △26,669 63 Net cash provided by (used in) investing activities △491,043 △27,668 Cash flows from financing activities △491,043 △27,668 Cash flows from financing activities 460,000 205,000	Other, net	7,704	Δ12,112
Interest paid Δ1,018 Δ2,803 Income taxes refund 1 66,935 Income taxes paid Δ160,898 Δ2,955 Subsidies received 2,061 − Proceeds from insurance income − 30 Net cash provided by (used in) operating activities Δ687,498 Δ74,149 Cash flows from investing activities − 500 Purchase of property, plant and equipment − 500 Purchase of investment securities Δ101,250 − Proceeds from collection of loans receivable 12,095 − Purchase of integrible assets Δ23,429 Δ2,802 Other, net Δ26,669 63 Net cash provided by (used in) investing activities Δ491,043 Δ27,668 Cash flows from financing activities Λ491,043 Δ27,668 Cash flows from long-term borrowings − 100,000 Proceeds from long-term borrowings − Δ,330 Proceeds from issuance of shares 31,050 2,300 Proceeds from issuance of shares 31,050 2,300 <td>Subtotal</td> <td>△527,867</td> <td>△135,465</td>	Subtotal	△527,867	△135,465
Income taxes refund 1 66,935 Income taxes paid Δ160,898 Δ2,955 Subsidies received 2,061 — Proceeds from insurance income — 30 Net cash provided by (used in) operating activities Δ687,498 Δ74,149 Cash flows from investing activities — 30 Purchase of property, plant and equipment — 500 Purchase of investment securities Δ101,250 — Proceeds from collection of loans receivable 12,095 — Purchase of intangible assets Δ23,429 Δ2,802 Other, net Δ26,669 63 Net cash provided by (used in) investing activities Δ491,043 Δ27,668 Cash flows from financing activities Δ491,043 Δ27,668 Cash flow from long-term borrowings — 100,000 Proceeds from long-term borrowings — Δ8,330 Proceeds from long-term borrowings — Δ8,330 Proceeds from issuance of shares 31,050 2,300 Purchase of treasury shares — Δ44 <	Interest and dividends received	222	108
Income taxes paid Δ160,898 Δ2,955 Subsidies received 2,061 — Proceeds from insurance income — 30 Net cash provided by (used in) operating activities Δ687,498 Δ74,149 Cash flows from investing activities — 20 Purchase of property, plant and equipment — 500 Purchase of investment securities Δ101,250 — Proceeds from collection of loans receivable 12,095 — Purchase of intangible assets Δ23,429 Δ2,802 Other, net Δ26,669 63 Net cash provided by (used in) investing activities Δ491,043 Δ27,668 Cash flows from financing activities — 100,000 Proceeds from long-term borrowings — 100,000 Proceeds from long-term borrowings — 20,300 Proceeds from issuance of shares 31,050 2,300 Purchase of treasury shares — Δ44 Net cash provided by (used in) financing activities 491,050 298,925 Effect of exchange rate change on cash and cash equivale	Interest paid	△1,018	△2,803
Subsidies received 2,061 − Proceeds from insurance income − 30 Net cash provided by (used in) operating activities △687,498 △74,149 Cash flows from investing activities − 500 Purchase of property, plant and equipment − 500 Purchase of investment securities △101,250 − Proceeds from collection of loans receivable 12,095 − Purchase of intangible assets △23,429 △2,802 Other, net △26,669 63 Net cash provided by (used in) investing activities △491,043 △27,668 Cash flows from financing activities − 100,000 Proceeds from long-term borrowings − 100,000 Repayments of long-term borrowings − A8,330 Proceeds from issuance of shares 31,050 2,300 Purchase of treasury shares − △44 Net cash provided by (used in) financing activities 491,050 298,925 Effect of exchange rate change on cash and cash equivalents 3,121 18,468 Net increase (de	Income taxes refund	1	66,935
Proceeds from insurance income — 30 Net cash provided by (used in) operating activities Δ687,498 Δ74,149 Cash flows from investing activities — 4087,429 Purchase of property, plant and equipment — 500 Purchase of investment securities Δ101,250 — Proceeds from collection of loans receivable 12,095 — Purchase of intangible assets Δ23,429 Δ2,802 Other, net Δ26,669 63 Net cash provided by (used in) investing activities Δ491,043 Δ27,668 Cash flows from financing activities — 100,000 Proceeds from long-term borrowings — 100,000 Repayments of long-term borrowings — Δ8,330 Proceeds from issuance of shares 31,050 2,300 Purchase of treasury shares — Δ44 Net cash provided by (used in) financing activities 491,050 298,925 Effect of exchange rate change on cash and cash equivalents 3,121 18,468 Net increase (decrease) in cash and cash equivalents Δ684,370 215,576	Income taxes paid	△160,898	△2,955
Net cash provided by (used in) operating activities Δ687,498 Δ74,149 Cash flows from investing activities Burchase of property, plant and equipment Δ351,789 Δ25,429 Proceeds from sale of property, plant and equipment − 500 Purchase of investment securities Δ101,250 − Proceeds from collection of loans receivable 12,095 − Purchase of intangible assets Δ23,429 Δ2,802 Other, net Δ26,669 63 Net cash provided by (used in) investing activities Δ491,043 Δ27,668 Cash flows from financing activities 460,000 205,000 Proceeds from long-term borrowings − 100,000 Repayments of long-term borrowings − Δ8,330 Proceeds from issuance of shares 31,050 2,300 Purchase of treasury shares − Δ44 Net cash provided by (used in) financing activities 491,050 298,925 Effect of exchange rate change on cash and cash equivalents 3,121 18,468 Net increase (decrease) in cash and cash equivalents Δ684,370 215,576	Subsidies received	2,061	_
Cash flows from investing activities $\Delta 351,789$ $\Delta 25,429$ Purchase of property, plant and equipment $ 500$ Purchase of investment securities $\Delta 101,250$ $-$ Proceeds from collection of loans receivable $12,095$ $-$ Purchase of intangible assets $\Delta 23,429$ $\Delta 2,802$ Other, net $\Delta 26,669$ 63 Net cash provided by (used in) investing activities $\Delta 491,043$ $\Delta 27,668$ Cash flows from financing activities $A60,000$ $205,000$ Proceeds from long-term borrowings $ 100,000$ Repayments of long-term borrowings $ 100,000$ Repayments of long-term borrowings $ 100,000$ Proceeds from issuance of shares $31,050$ $2,300$ Purchase of treasury shares $ \Delta 44$ Net cash provided by (used in) financing activities $491,050$ $298,925$ Effect of exchange rate change on cash and cash equivalents $3,121$ $18,468$ Net increase (decrease) in cash and cash equivalents $\Delta 684,370$ $215,576$ Cash and cash equivalents at beginning of period $936,086$ $251,715$	Proceeds from insurance income	_	30
Purchase of property, plant and equipment $\Delta 351,789$ $\Delta 25,429$ Proceeds from sale of property, plant and equipment $ 500$ Purchase of investment securities $\Delta 101,250$ $-$ Proceeds from collection of loans receivable $12,095$ $-$ Purchase of intangible assets $\Delta 23,429$ $\Delta 2,802$ Other, net $\Delta 26,669$ 63 Net cash provided by (used in) investing activities $\Delta 491,043$ $\Delta 27,668$ Cash flows from financing activities $ 100,000$ Proceeds from long-term borrowings $ 100,000$ Repayments of long-term borrowings $ -$ Purchase of treasury shares $ -$ Net cash provided by (used in) financing activities $ -$ Purchase of treasury shares $ -$ Net cash provided by (used in) financing activities $ -$ Effect of exchange rate change on cash and cash equivalents $ -$ Net increase (decrease) in cash and cash equivalents $ -$ Cash and cash equivalents at beginning of period $ -$	Net cash provided by (used in) operating activities	△687,498	△74,149
Proceeds from sale of property, plant and equipment $ 500$ Purchase of investment securities $\Delta 101,250$ $-$ Proceeds from collection of loans receivable $12,095$ $-$ Purchase of intangible assets $\Delta 23,429$ $\Delta 2,802$ Other, net $\Delta 26,669$ 63 Net cash provided by (used in) investing activities $\Delta 491,043$ $\Delta 27,668$ Cash flows from financing activities $ -$ Net increase (decrease) in short-term borrowings $ -$ Proceeds from long-term borrowings $ -$ Proceeds from issuance of shares $ -$ <td< td=""><td>Cash flows from investing activities</td><td></td><td></td></td<>	Cash flows from investing activities		
Purchase of investment securities $\triangle 101,250$ $-$ Proceeds from collection of loans receivable $12,095$ $-$ Purchase of intangible assets $\triangle 23,429$ $\triangle 2,802$ Other, net $\triangle 26,669$ 63 Net cash provided by (used in) investing activities $\triangle 491,043$ $\triangle 27,668$ Cash flows from financing activities $\triangle 40,000$ $205,000$ Proceeds from long-term borrowings $ 100,000$ Repayments of long-term borrowings $ \triangle 8,330$ Proceeds from issuance of shares $31,050$ $2,300$ Purchase of treasury shares $ \triangle 44$ Net cash provided by (used in) financing activities $491,050$ $298,925$ Effect of exchange rate change on cash and cash equivalents $3,121$ $18,468$ Net increase (decrease) in cash and cash equivalents $\triangle 684,370$ $215,576$ Cash and cash equivalents at beginning of period $936,086$ $251,715$	Purchase of property, plant and equipment	△351,789	△25,429
Proceeds from collection of loans receivable $12,095$ $-$ Purchase of intangible assets $\Delta 23,429$ $\Delta 2,802$ Other, net $\Delta 26,669$ 63 Net cash provided by (used in) investing activities $\Delta 491,043$ $\Delta 27,668$ Cash flows from financing activities $\Delta 491,043$ $\Delta 27,668$ Net increase (decrease) in short-term borrowings $460,000$ $205,000$ Proceeds from long-term borrowings $ 100,000$ Repayments of long-term borrowings $ \Delta 8,330$ Proceeds from issuance of shares $31,050$ $2,300$ Purchase of treasury shares $ \Delta 44$ Net cash provided by (used in) financing activities $491,050$ $298,925$ Effect of exchange rate change on cash and cash equivalents $3,121$ $18,468$ Net increase (decrease) in cash and cash equivalents $\Delta 684,370$ $215,576$ Cash and cash equivalents at beginning of period $936,086$ $251,715$	Proceeds from sale of property, plant and equipment	_	500
Purchase of intangible assets $\triangle 23,429$ $\triangle 2,802$ Other, net $\triangle 26,669$ 63Net cash provided by (used in) investing activities $\triangle 491,043$ $\triangle 27,668$ Cash flows from financing activities \bigcirc \bigcirc Net increase (decrease) in short-term borrowings \bigcirc \bigcirc \bigcirc Proceeds from long-term borrowings \bigcirc \bigcirc \bigcirc Repayments of long-term borrowings \bigcirc \bigcirc \bigcirc Proceeds from issuance of shares \bigcirc \bigcirc \bigcirc Purchase of treasury shares \bigcirc \bigcirc \bigcirc Net cash provided by (used in) financing activities \bigcirc \bigcirc \bigcirc Effect of exchange rate change on cash and cash equivalents \bigcirc \bigcirc \bigcirc \bigcirc Net increase (decrease) in cash and cash equivalents \bigcirc \bigcirc \bigcirc \bigcirc \bigcirc Cash and cash equivalents at beginning of period \bigcirc \bigcirc \bigcirc \bigcirc \bigcirc	Purchase of investment securities	△101,250	_
Other, net $\Delta 26,669$ 63Net cash provided by (used in) investing activities $\Delta 491,043$ $\Delta 27,668$ Cash flows from financing activities $\Delta 491,043$ $\Delta 27,668$ Net increase (decrease) in short-term borrowings $460,000$ $205,000$ Proceeds from long-term borrowings $ 100,000$ Repayments of long-term borrowings $ \Delta 8,330$ Proceeds from issuance of shares $31,050$ $2,300$ Purchase of treasury shares $ \Delta 44$ Net cash provided by (used in) financing activities $491,050$ $298,925$ Effect of exchange rate change on cash and cash equivalents $3,121$ $18,468$ Net increase (decrease) in cash and cash equivalents $\Delta 684,370$ $215,576$ Cash and cash equivalents at beginning of period $936,086$ $251,715$	Proceeds from collection of loans receivable	12,095	_
Net cash provided by (used in) investing activities $\triangle 491,043$ $\triangle 27,668$ Cash flows from financing activitiesNet increase (decrease) in short-term borrowings $460,000$ $205,000$ Proceeds from long-term borrowings $100,000$ Repayments of long-term borrowings $\Delta 8,330$ Proceeds from issuance of shares $31,050$ $2,300$ Purchase of treasury shares $\Delta 44$ Net cash provided by (used in) financing activities $491,050$ $298,925$ Effect of exchange rate change on cash and cash equivalents $3,121$ $18,468$ Net increase (decrease) in cash and cash equivalents $\Delta 684,370$ $215,576$ Cash and cash equivalents at beginning of period $936,086$ $251,715$	Purchase of intangible assets	△23,429	△2,802
Cash flows from financing activities460,000205,000Net increase (decrease) in short-term borrowings $-$ 100,000Proceeds from long-term borrowings $ \Delta 8,330$ Proceeds from issuance of shares $31,050$ $2,300$ Purchase of treasury shares $ \Delta 44$ Net cash provided by (used in) financing activities $491,050$ $298,925$ Effect of exchange rate change on cash and cash equivalents $3,121$ $18,468$ Net increase (decrease) in cash and cash equivalents $\Delta 684,370$ $215,576$ Cash and cash equivalents at beginning of period $936,086$ $251,715$	Other, net	△26,669	63
Net increase (decrease) in short-term borrowings $460,000$ $205,000$ Proceeds from long-term borrowings- $100,000$ Repayments of long-term borrowings- $\Delta 8,330$ Proceeds from issuance of shares $31,050$ $2,300$ Purchase of treasury shares- $\Delta 44$ Net cash provided by (used in) financing activities $491,050$ $298,925$ Effect of exchange rate change on cash and cash equivalents $3,121$ $18,468$ Net increase (decrease) in cash and cash equivalents $\Delta 684,370$ $215,576$ Cash and cash equivalents at beginning of period $936,086$ $251,715$	Net cash provided by (used in) investing activities	△491,043	△27,668
Proceeds from long-term borrowings $ 100,000$ Repayments of long-term borrowings $ \Delta 8,330$ Proceeds from issuance of shares $31,050$ $2,300$ Purchase of treasury shares $ \Delta 44$ Net cash provided by (used in) financing activities $491,050$ $298,925$ Effect of exchange rate change on cash and cash equivalents $3,121$ $18,468$ Net increase (decrease) in cash and cash equivalents $\Delta 684,370$ $215,576$ Cash and cash equivalents at beginning of period $936,086$ $251,715$	Cash flows from financing activities		
Repayments of long-term borrowings— $\Delta 8,330$ Proceeds from issuance of shares $31,050$ $2,300$ Purchase of treasury shares— $\Delta 44$ Net cash provided by (used in) financing activities $491,050$ $298,925$ Effect of exchange rate change on cash and cash equivalents $3,121$ $18,468$ Net increase (decrease) in cash and cash equivalents $\Delta 684,370$ $215,576$ Cash and cash equivalents at beginning of period $936,086$ $251,715$	Net increase (decrease) in short-term borrowings	460,000	205,000
Proceeds from issuance of shares $31,050$ $2,300$ Purchase of treasury shares $ \Delta 44$ Net cash provided by (used in) financing activities $491,050$ $298,925$ Effect of exchange rate change on cash and cash equivalents $3,121$ $18,468$ Net increase (decrease) in cash and cash equivalents $\Delta 684,370$ $215,576$ Cash and cash equivalents at beginning of period $936,086$ $251,715$	Proceeds from long-term borrowings	_	100,000
Purchase of treasury shares $ \triangle 44$ Net cash provided by (used in) financing activities $491,050$ $298,925$ Effect of exchange rate change on cash and cash equivalents $3,121$ $18,468$ Net increase (decrease) in cash and cash equivalents $\triangle 684,370$ $215,576$ Cash and cash equivalents at beginning of period $936,086$ $251,715$	Repayments of long-term borrowings	_	△8,330
Net cash provided by (used in) financing activities $491,050$ $298,925$ Effect of exchange rate change on cash and cash equivalents $3,121$ $18,468$ Net increase (decrease) in cash and cash equivalents $\triangle 684,370$ $215,576$ Cash and cash equivalents at beginning of period $936,086$ $251,715$	Proceeds from issuance of shares	31,050	2,300
Effect of exchange rate change on cash and cash equivalents $3,121$ $18,468$ Net increase (decrease) in cash and cash equivalents $\triangle 684,370$ $215,576$ Cash and cash equivalents at beginning of period $936,086$ $251,715$	Purchase of treasury shares	_	△44
Net increase (decrease) in cash and cash equivalents $\triangle 684,370$ 215,576 Cash and cash equivalents at beginning of period 936,086 251,715	Net cash provided by (used in) financing activities	491,050	298,925
Net increase (decrease) in cash and cash equivalents $\triangle 684,370$ 215,576 Cash and cash equivalents at beginning of period 936,086 251,715	Effect of exchange rate change on cash and cash equivalents	3,121	18,468
Cash and cash equivalents at beginning of period 936,086 251,715	Net increase (decrease) in cash and cash equivalents	Δ684,370	215,576
			251,715
			467,291