

Consolidated Financial Results for the First Three Quarters of Fiscal Year Ending March 31, 2024 (Based on IFRS)

February 2, 2024

Company name: Nippon Sanso Holdings Corporation Stock exchange listing: Tokyo (Prime)
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Scheduled date to file Securities Report: February 9, 2024
Scheduled date to commence dividend payments: -
Supplementary materials on quarterly financial results: Yes
Quarterly results explanatory meeting: Yes (For institutional investors and analysts)

(Amounts less than ¥1 million are omitted)

1. Financial results for the first three quarters of FYE2024 (April 1, 2023 – December 31, 2023)

(1) Operating results

(Percentages indicate year-on-year change)

	Revenue		Core operating income		Operating income		Net income		Net income attributable to owners of the parent		Total comprehensive income	
	(¥ million)	%	(¥ million)	%	(¥ million)	%	(¥ million)	%	(¥ million)	%	(¥ million)	%
First three quarters of FYE2024	928,656	6.4	124,702	42.5	124,201	47.2	76,063	39.8	73,394	40.1	146,162	80.2
First three quarters of FYE2023	873,042	26.2	87,537	14.7	84,398	10.7	54,414	4.6	52,400	4.5	81,107	10.9

(Reference) Income before income taxes

First three quarters of FYE2024: ¥ 108,245 million [44.8%]

First three quarters of FYE2023: ¥ 74,757 million [8.4%]

Core operating income is calculated as operating income excluding certain gains and expenses attributable to non-recurring factors (non-recurring items).

	Basic earnings per share (Yen)	Diluted net income per share (Yen)
First three quarters of FYE2024	169.56	—
First three quarters of FYE2023	121.07	—

(2) Financial position

	Total assets (¥ million)	Total equity (¥ million)	Equity attributable to owners of the parent (¥ million)	Equity attributable to owners of the parent ratio (%)
First three quarters of FYE2024 (December 31, 2023)	2,392,248	869,590	838,953	35.1
FYE2023 (March 31, 2023)	2,158,950	757,996	724,314	33.5

2. Dividends

	Annual Dividend				
	End of 1 st quarter (Yen)	End of 2 nd quarter (Yen)	End of 3 rd quarter (Yen)	Term end (Yen)	Total (Yen)
FYE2023	—	18.00	—	20.00	38.00
FYE2024	—	20.00	—		
FYE2024 (est.)				20.00	40.00

Note: No revisions have been made to recently announced forecasts.

3. Forecasts for business operations for FYE2024 full term (April 1, 2023 – March 31, 2024)

(Percentages indicate year-on-year change)

	Revenue		Core operating income		Operating income		Net income		Net income attributable to owners of the parent		Basic earnings per share
	(¥ million)	%	(¥ million)	%	(¥ million)	%	(¥ million)	%	(¥ million)	%	(Yen)
Full term	1,230,000	3.7	155,000	25.9	163,000	36.4	100,500	32.3	97,000	32.7	224.09

Note: No revisions have been made to recently announced forecasts.

(Reference) Income before income taxes

FYE2024 full term: ¥139,000 million (31.7%)

* Notes

(1) Changes in significant subsidiaries during the period: None

(Transfer of specified subsidiaries resulting in changes in the scope of consolidation)

(2) Changes in accounting policies, changes in financial forecasts

1. Changes in accounting policies required by IFRS: None

2. Changes in accounting policies other than 1.: None

3. Changes in accounting estimates: None

(3) Number of outstanding shares (common shares)

1. Number of outstanding shares at the end of the period (including treasury stock)	As of Dec. 31, 2023	433,092,837 shares	As of Mar. 31, 2023	433,092,837 shares
2. Number of treasury stocks at the end of the period	As of Dec. 31, 2023	234,331 shares	As of Mar. 31, 2023	232,517 shares
3. Average number of shares during the period	As of Dec. 31, 2023	432,859,414 shares	As of Dec. 31, 2022	432,797,800 shares

* Financial reports are out of the scope of audit by certified public accountants or audit corporations.

* Explanation on the appropriate use of the forecasts of financial results and other comments

The forward-looking statements such as the forecasts of financial result stated in this document are based on the information currently available on the Company and certain assumptions that the Company judges as rational. The Company is under no obligation to guarantee their achievement. Actual financial results may vary significantly due to various reasons.