

# Non-consolidated Financial Results for the Nine Months Ended June 30, 2021 [Japanese GAAP]



August 13, 2021

Company name: Plus Alpha Consulting Co., Ltd.

Stock exchange listing: Tokyo Stock Exchange

Code number: 4071

URL: <https://www.pa-consul.co.jp/>

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Scheduled date of filing quarterly securities report: August 13, 2021

Scheduled date of commencing dividend payments: –

Availability of supplementary explanatory materials on quarterly financial results: Available

Schedule of quarterly financial results briefing session: Not scheduled

(Amounts of less than one million yen are rounded down.)

## 1. Financial Results for the Nine Months Ended June 30, 2021 (October 1, 2020 - June 30, 2021)

(1) Operating Results (% indicates changes from the previous corresponding period.)

	Net sales		Operating profit		Ordinary profit		Profit	
	Million yen	%	Million yen	%	Million yen	%	Million yen	%
Nine months ended June 30, 2021	4,405	–	1,512	–	1,492	–	976	–
June 30, 2020	–	–	–	–	–	–	–	–

	Basic earnings per share	Diluted earnings per share
	Yen	Yen
Nine months ended June 30, 2021	24.41	22.87
June 30, 2020	–	–

(Notes) 1. As the Company did not prepare quarterly financial statements for the nine months ended June 30, 2020, figures for the nine months ended June 30, 2020 and changes from the previous corresponding period for the nine months ended June 30, 2021 are not provided.

2. On February 10, 2021, the Company conducted a 40-for-1 share split of its common shares. Basic earnings per share and diluted earnings per share were calculated assuming that the share split was conducted at the beginning of the fiscal year ending September 30, 2021.

3. As the Company was listed on the Tokyo Stock Exchange Mothers Market on June 30, 2021, diluted earnings per share for the nine months ended June 30, 2021 were calculated by using the average share price for the period from the date of listing to the end of the nine months ended June 30, 2021, as the average share price during the period.

## (2) Financial Position

	Total assets	Net assets	Equity ratio
	Million yen	Million yen	%
As of June 30, 2021	5,442	4,455	81.6
As of September 30, 2020	4,473	3,576	79.7

(Reference) Equity: As of June 30, 2021: 4,443 million yen

As of September 30, 2020: 3,565 million yen

## 2. Dividends

	Annual dividends				
	1st quarter-end	2nd quarter-end	3rd quarter-end	Year-end	Total
Fiscal year ended September 30, 2020	Yen —	Yen 0.00	Yen —	Yen 205.00	Yen 205.00
Fiscal year ending September 30, 2021	—	0.00	—		
Fiscal year ending September 30, 2021 (Forecast)				5.94	5.94

(Notes) 1. Revision to the forecast for dividends announced most recently: None

2. On February 10, 2021, the Company conducted a 40-for-1 share split of its common shares. The actual amount of dividends before the share split is shown for the fiscal year ended September 30, 2020. When taking the share split into account, the amount of dividends was 5.13 yen.

## 3. Financial Results Forecast for the Fiscal Year Ending September 30, 2021 (October 1, 2020 - September 30, 2021)

(% indicates changes from the previous corresponding period.)

	Net sales		Operating profit		Ordinary profit		Profit		Basic earnings per share
	Million yen	%	Million yen	%	Million yen	%	Million yen	%	Yen
Full year	6,000	26.9	1,838	28.5	1,821	26.0	1,191	16.1	29.77

(Notes) 1. Revision to the financial results forecast announced most recently: None

2. On February 10, 2021, the Company conducted a 40-for-1 share split of its common shares. Basic earnings per share were calculated assuming that the share split was conducted at the beginning of the fiscal year ending September 30, 2021.

### \* Notes:

(1) Accounting methods adopted particularly for the preparation of quarterly financial statements: None

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

- 1) Changes in accounting policies due to the revision of accounting standards: None
- 2) Changes in accounting policies other than 1) above: None
- 3) Changes in accounting estimates: None
- 4) Retrospective restatement: None

(3) Total number of issued shares (common shares)

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

June 30, 2021: 40,050,000 shares  
September 30, 2020: 40,000,000 shares

2) Total number of treasury shares at the end of the period:

June 30, 2021: — shares  
September 30, 2020: — shares

3) Average number of shares during the period:

Nine months ended June 30, 2021: 40,000,366 shares  
Nine months ended June 30, 2020: — shares

- (Notes) 1. As the Company did not prepare quarterly financial statements for the nine months ended June 30, 2020, the average number of shares during the period for the nine months ended June 30, 2020 is not provided.
2. On February 10, 2021, the Company conducted a 40-for-1 share split of its common shares. The total number of issued shares at the end of the period and the average number of shares during the period were calculated assuming that the share split was conducted at the beginning of the previous fiscal year.

\* These quarterly financial results are outside the scope of quarterly review by certified public accountants or an audit firm.

\* Explanation of the proper use of financial results forecast and other notes

The earnings forecasts and other forward-looking statements herein are based on information available to the Company at the time of the release of these materials and certain assumptions deemed reasonable, and actual financial results, etc. may differ significantly due to a wide range of factors. For the assumptions used in forecasting financial results and notes regarding the use of financial forecasts, please see “1. Qualitative Information on Quarterly Financial Results for the Period Under Review (3) Explanation of Financial Results Forecast and Other Forward-looking Information” on page 4 of the Japanese version of the supplementary material.

## 2. Quarterly Financial Statements and Principal Notes

### (1) Quarterly Balance Sheets

(Thousand yen)

	As of September 30, 2020	As of June 30, 2021
<b>Assets</b>		
Current assets		
Cash and deposits	3,251,129	4,059,565
Notes receivable - trade	11,394	1,610
Accounts receivable - trade	549,205	625,945
Work in process	1,355	10,048
Supplies	6,197	5,827
Other	78,671	154,716
Allowance for doubtful accounts	(756)	(185)
Total current assets	3,897,196	4,857,529
Non-current assets		
Property, plant and equipment	88,232	119,177
Intangible assets	3,164	2,075
Investments and other assets		
Other	485,483	463,766
Allowance for doubtful accounts	(385)	—
Total investments and other assets	485,098	463,766
Total non-current assets	576,495	585,019
Total assets	4,473,692	5,442,548
<b>Liabilities</b>		
Current liabilities		
Accounts payable - trade	61,753	85,188
Income taxes payable	255,701	273,712
Provision for bonuses	101,491	56,196
Other	478,097	572,349
Total current liabilities	897,044	987,447
Total liabilities	897,044	987,447
<b>Net assets</b>		
Shareholders' equity		
Share capital	10,000	63,475
Capital surplus	—	53,475
Retained earnings	3,555,352	4,326,855
Total shareholders' equity	3,565,352	4,443,805
Share acquisition rights	11,295	11,295
Total net assets	3,576,648	4,455,101
Total liabilities and net assets	4,473,692	5,442,548

(2) Quarterly Statements of Income  
 Nine Months Ended June 30

(Thousand yen)

	For the nine months ended June 30, 2021
Net sales	4,405,524
Cost of sales	1,273,861
Gross profit	3,131,663
Selling, general and administrative expenses	1,619,168
Operating profit	1,512,494
Non-operating income	
Interest income	16
Interest on securities	3,140
Subsidy income	5,309
Other	260
Total non-operating income	8,726
Non-operating expenses	
Share issuance costs	16,835
Listing expenses	10,500
Other	1,684
Total non-operating expenses	29,019
Ordinary profit	1,492,200
Profit before income taxes	1,492,200
Income taxes - current	490,553
Income taxes - deferred	25,144
Total income taxes	515,697
Profit	976,502

(Segment information, etc.)

For the nine months ended June 30, 2021 (from October 1, 2020 to June 30, 2021)

1. Information on net sales and profit (loss) by reportable segment

(Thousand yen)

	Reportable segment				Adjustment (Note 1)	Amount recorded in Quarterly Statements of Income (Note 2)
	Visualizing Engine Business	Customer Rings Business	Talent Palette Business	Total		
Net sales						
Net sales to outside customers	1,236,763	984,790	2,183,970	4,405,524	—	4,405,524
Inter-segment net sales or transfers	—	—	—	—	—	—
Total	1,236,763	984,790	2,183,970	4,405,524	—	4,405,524
Segment profit	751,445	266,582	1,037,507	2,055,535	(543,040)	1,512,494

(Notes) 1. The adjustment to segment profit is a corporate expense that has not been allocated to reportable segments, and is mainly general and administrative expenses that do not belong to any reportable segment.

2. Segment profit has been adjusted with operating profit in quarterly statements of income.

2. Information on impairment loss on non-current assets and goodwill by reportable segment

Not applicable.