

# Translation

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## Summary of Consolidated Financial Results for the Nine Months Ended December 31, 2023 (Based on Japanese GAAP)

January 30, 2024

Company name: HOUSECOM CORPORATION  
 Stock exchange listing: Tokyo  
 Stock code: 3275 URL <https://www.housecom.co.jp/>  
 Representative: President & Representative Director Kei Tamura  
 Inquiries: Manager, Corporate Planning Division Hideaki Oda TEL 03-6717-6939  
 Scheduled date to file Quarterly Securities Report: February 14, 2024  
 Scheduled date to commence dividend payments: –  
 Preparation of supplementary material on quarterly financial results: Yes  
 Holding of quarterly financial results meeting: No

(Amounts less than one million yen are rounded down)

### 1. Consolidated financial results for the nine months ended December 31, 2023 (from April 1, 2023 to December 31, 2023)

#### (1) Consolidated operating results (cumulative)

Percentages indicate year-on-year changes

	Operating revenue		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 December 31, 2023	9,094	(7.5)	(400)	–	(395)	–	(389)	–
Nine months ended December 31, 2022	9,831	1.5	(332)	–	(321)	–	(269)	–

	Earnings per share	Diluted earnings per share
	Yen	Yen
Nine months ended December 31, 2023	(50.48)	–
Nine months ended December 31, 2022	(35.03)	–

#### (2) Consolidated financial position

	Total assets	Net assets	Equity ratio
	Millions of yen	Millions of yen	%
As of December 31, 2023	9,536	6,495	67.8
As of March 31, 2023	11,482	7,018	60.9

### 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 March 31, 2023	–	8.00	–	8.00	16.00
Year ending March 31, 2024	–	8.00	–		
Year ending March 31, 2024 (Forecast)				8.00	16.00

### 3. Forecast of consolidated financial results for the year ending March 31, 2024 (from April 1, 2023 to March 31, 2024)

Percentages indicate year-on-year changes

	Operating revenue		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	14,288	0.8	462	17.4	646	4.1	389	18.9	50.44

#### 4. Notes

- (1) Changes in significant subsidiaries during the nine months ended December 31, 2023  
(changes in specified subsidiaries resulting in the change in scope of consolidation): 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 December 31, 2023	7,790,000 shares	As of March 31, 2023	7,790,000 shares
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Number of treasury shares at the end of the period

As of December 31, 2023	94,438 shares	As of March 31, 2023	76,938 shares
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Average number of shares during the period (cumulative from the beginning of the fiscal year)

Nine months ended December 31, 2023	7,714,258 shares	Nine months ended December 31, 2022	7,704,552 shares
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## Quarterly consolidated financial statements

### Consolidated balance sheets

(Thousands of yen)

	As of March 31, 2023	As of December 31, 2023
<b>Assets</b>		
Current assets		
Cash and deposits	4,820,551	3,851,478
Trade notes and accounts receivable	396,039	340,738
Inventories	88,949	117,663
Other	505,317	591,079
Allowance for doubtful accounts	(2,765)	(12,608)
Total current assets	5,808,093	4,888,351
Non-current assets		
Property, plant and equipment	403,035	381,330
Intangible assets		
Goodwill	655,871	611,378
Customer-related assets	86,598	73,608
Software	1,060,028	901,811
Software in progress	1,334	792
Other	6,759	6,483
Total intangible assets	1,810,592	1,594,074
Investments and other assets		
Investment securities	91,530	6,498
Business guarantee deposits	1,932,800	977,200
Other	1,436,481	1,689,059
Total investments and other assets	3,460,811	2,672,758
Total non-current assets	5,674,439	4,648,163
Total assets	11,482,533	9,536,514
<b>Liabilities</b>		
Current liabilities		
Trade accounts payable	297,806	245,001
Short-term borrowings	1,000,000	—
Accrued expenses	417,328	461,355
Income taxes payable	310,752	17,946
Accrued consumption taxes	283,016	256,279
Provision for bonuses	594,251	320,693
Other	694,467	821,094
Total current liabilities	3,597,622	2,122,370
Non-current liabilities		
Retirement benefit liability	710,609	757,572
Asset retirement obligations	67,997	59,335
Other	87,844	101,341
Total non-current liabilities	866,451	918,248
Total liabilities	4,464,073	3,040,618

	(Thousands of yen)	
	As of March 31, 2023	As of December 31, 2023
Net assets		
Shareholders' equity		
Share capital	424,630	424,630
Capital surplus	324,630	327,301
Retained earnings	6,320,204	5,807,326
Treasury shares	(79,973)	(89,356)
Total shareholders' equity	6,989,491	6,469,902
Accumulated other comprehensive income		
Remeasurements of defined benefit plans	(2,303)	(5,278)
Total accumulated other comprehensive income	(2,303)	(5,278)
Share acquisition rights	31,271	31,271
Total net assets	7,018,459	6,495,895
Total liabilities and net assets	11,482,533	9,536,514

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

**Consolidated statements of income (cumulative)**

(Thousands of yen)

	Nine months ended December 31, 2022	Nine months ended December 31, 2023
Operating revenue	9,831,482	9,094,137
Operating expenses	10,163,726	9,494,415
Operating loss	(332,243)	(400,277)
Non-operating income		
Interest income	31	376
Dividend income	101	201
Miscellaneous income	12,320	5,925
Total non-operating income	12,453	6,502
Non-operating expenses		
Interest expenses	838	1,233
Miscellaneous losses	980	201
Total non-operating expenses	1,818	1,435
Ordinary loss	(321,608)	(395,210)
Extraordinary income		
Gain on bargain purchase	—	7,385
Total extraordinary income	—	7,385
Extraordinary losses		
Loss on valuation of investment securities	—	85,039
Total extraordinary losses	—	85,039
Loss before income taxes	(321,608)	(472,864)
Income taxes - current	28,247	132,611
Income taxes - deferred	(79,985)	(216,163)
Total income taxes	(51,738)	(83,551)
Loss	(269,870)	(389,312)
Profit attributable to non-controlling interests	—	87
Loss attributable to owners of parent	(269,870)	(389,400)

**Consolidated statements of comprehensive income (cumulative)**

(Thousands of yen)

	Nine months ended December 31, 2022	Nine months ended December 31, 2023
Loss	(269,870)	(389,312)
Other comprehensive income		
Remeasurements of defined benefit plans, net of tax	(2,903)	(2,974)
Total other comprehensive income	(2,903)	(2,974)
Comprehensive income	(272,774)	(392,287)
Comprehensive income attributable to		
Comprehensive income attributable to owners of parent	(272,774)	(392,375)
Comprehensive income attributable to non-controlling interests	—	87