

Translation

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

August 9, 2024

Company name: Riskmonster.com
 Stock exchange listing: Tokyo
 Stock code: 3768 URL <https://www.riskmonster.co.jp>
 Representative: President,CEO Taichi Fujimoto
 Inquiries: General Manager,Finance and Accounting Maki Yoshida TEL 03-6214-0331
 Division
 Scheduled date to commence dividend payments: –
 Preparation of supplementary material on financial results: No
 Holding of financial results meeting: No

(Amounts less than one million yen are rounded down)

1. Consolidated financial results for the three months ended June 30, 2024 (from April 1, 2024 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	%
Three months ended June 30, 2024	868	(1.0)	13	(73.3)	20	(60.3)	2	(88.6)
Three months ended June 30, 2023	877	(2.3)	51	(60.6)	52	(59.3)	24	(70.4)

	Earnings per share		Diluted earnings per share	
	Yen		Yen	
Three months ended June 30, 2024	0.39		0.39	
Three months ended June 30, 2023	3.33		–	

(2) Consolidated financial position

	Total assets	Net assets	Equity ratio	Net assets per share
	Millions of yen	Millions of yen	%	Yen
As of June 30, 2024	6,812	5,986	86.7	802.38
As of March 31, 2024	6,786	6,022	87.6	808.06

2. Cash dividends

	Annual dividends per share				
	1st quarter-end	2nd quarter-end	3rd quarter-end	Fiscal year-end	Total
	Yen				
Year ended March 31, 2024	–	0.00	–	15.00	15.00
Year ending March 31, 2025	–				
Year ending March 31, 2025 (Forecast)		0.00	–	15.00	15.00

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

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	3,850	5.0	380	26.2	370	27.3	180	11.8	24.23

4. Notes

- (1) Significant changes in the scope of consolidation during the three months ended June 30, 2024: No
- (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	7,636,922 shares	As of March 31, 2024	7,636,922 shares
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Number of treasury shares at the end of the period

As of June 30, 2024	279,268 shares	As of March 31, 2024	279,268 shares
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Average number of shares during the period (cumulative from the beginning of the fiscal year)

Three months ended June 30, 2024	7,357,654 shares	Three months ended June 30, 2023	7,476,442 shares
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Quarterly consolidated financial statements
Consolidated balance sheets

(Thousands of yen)

	As of March 31, 2024	As of June 30, 2024
Assets		
Current assets		
Cash and deposits	1,722,763	1,542,873
Notes and accounts receivable - trade, and contract assets	464,508	445,363
Raw materials and supplies	10,319	10,254
Other	110,030	113,464
Allowance for doubtful accounts	(11,727)	(11,802)
Total current assets	2,295,893	2,100,153
Non-current assets		
Property, plant and equipment		
Buildings and structures	584,552	584,625
Accumulated depreciation	(198,492)	(202,921)
Buildings and structures, net	386,060	381,704
Tools, furniture and fixtures	371,686	373,422
Accumulated depreciation	(313,825)	(319,506)
Tools, furniture and fixtures, net	57,861	53,915
Land	568,352	568,352
Leased assets	21,579	21,579
Accumulated depreciation	(6,541)	(7,581)
Leased assets, net	15,038	13,998
Total property, plant and equipment	1,027,312	1,017,971
Intangible assets		
Goodwill	72,586	70,130
Software	1,231,239	1,246,801
Contents assets	725,324	744,489
Other	65,127	79,869
Total intangible assets	2,094,277	2,141,291
Investments and other assets		
Investment securities	1,247,728	1,440,984
Other	121,268	112,395
Allowance for doubtful accounts	(475)	(402)
Total investments and other assets	1,368,522	1,552,976
Total non-current assets	4,490,111	4,712,239
Total assets	6,786,005	6,812,393

(Thousands of yen)

	As of March 31, 2024	As of June 30, 2024
Liabilities		
Current liabilities		
Accounts payable - other	204,936	234,073
Current portion of long-term borrowings	35,160	27,620
Income taxes payable	51,344	20,685
Provision for bonuses	3,668	1,790
Other	137,983	197,440
Total current liabilities	433,092	481,609
Non-current liabilities		
Retirement benefit liability	37,069	30,222
Other provisions	18,045	18,230
Other	275,485	296,130
Total non-current liabilities	330,600	344,583
Total liabilities	763,693	826,193
Net assets		
Shareholders' equity		
Share capital	1,188,168	1,188,168
Capital surplus	819,841	819,841
Retained earnings	3,356,658	3,249,134
Treasury shares	(155,710)	(155,710)
Total shareholders' equity	5,208,958	5,101,434
Accumulated other comprehensive income		
Valuation difference on available-for-sale securities	711,928	775,829
Foreign currency translation adjustment	24,556	26,400
Total accumulated other comprehensive income	736,485	802,229
Share acquisition rights	286	903
Non-controlling interests	76,582	81,632
Total net assets	6,022,311	5,986,200
Total liabilities and net assets	6,786,005	6,812,393

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

Consolidated statements of income (cumulative)

(Thousands of yen)

	Three months ended June 30, 2023	Three months ended June 30, 2024
Net sales	877,517	868,886
Cost of sales	448,822	485,409
Gross profit	428,694	383,476
Selling, general and administrative expenses	377,016	369,704
Operating profit	51,678	13,772
Non-operating income		
Interest income	22	23
Dividend income	9,438	11,020
Gain on investments in investment partnerships	–	4,048
Other	783	716
Total non-operating income	10,244	15,808
Non-operating expenses		
Interest expenses	326	233
Loss on investments in investment partnerships	3,935	–
Foreign exchange losses	1,399	1,593
Commitment fees	698	698
Commission expenses	1,640	6,237
Other	1,505	7
Total non-operating expenses	9,506	8,769
Ordinary profit	52,417	20,811
Extraordinary losses		
Loss on retirement of non-current assets	166	–
Total extraordinary losses	166	–
Profit before income taxes	52,250	20,811
Income taxes - current	18,564	18,106
Income taxes - deferred	7,123	(4,299)
Total income taxes	25,687	13,807
Profit	26,562	7,004
Profit attributable to non-controlling interests	1,651	4,163
Profit attributable to owners of parent	24,911	2,840

Consolidated statements of comprehensive income (cumulative)

(Thousands of yen)

	Three months ended June 30, 2023	Three months ended June 30, 2024
Profit	26,562	7,004
Other comprehensive income		
Valuation difference on available-for-sale securities	159,343	64,205
Foreign currency translation adjustment	2,019	2,425
Total other comprehensive income	161,363	66,630
Comprehensive income	187,925	73,635
Comprehensive income attributable to		
Comprehensive income attributable to owners of parent	186,037	68,585
Comprehensive income attributable to non-controlling interests	1,888	5,050