

Summary of Business Results for the Third Quarter Ended June 30, 2021

[Japan GAAP] (Consolidated)

August 13, 2021

Company	CANDEAL Co., Ltd.	Listed on the TSE
Stock Code	1446	URL https://www.canddeal.co.jp/
Representative	Akio Hayashi, President and Executive Director	
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Expected date of filing of quarterly report:	August 13, 2021	
Expected starting date of dividend payment:	-	
Preparation of quarterly supplementary financial document:	Yes	
Quarterly results briefing:	None	

(Rounded down to million yen)

1. Consolidated business results for the nine months ended June 2021

(October 1, 2020 through June 30, 2021)

(1) Consolidated results of operations

(% change from the previous corresponding period)

	Net sales		Operating income		Ordinary income		Net income attributable to owners of parent	
	Million yen	%	Million yen	%	Million yen	%	Million yen	%
Nine months ended Jun. 2021	8,570	-8.2	106	-70.6	84	-73.8	-59	-
Nine months ended Jun. 2020	9,335	-5.4	362	0.5	321	-8.9	152	-29.3

(Note) Comprehensive income

Nine months ended June 2021: -59 million yen (-%)

Nine months ended June 2020: 151 million yen (-29.5%)

	Net income per share	Diluted net income per share
	Yen	Yen
Nine months ended Jun. 2021	-5.52	-
Nine months ended Jun. 2020	14.73	14.35

(Note) Diluted net income per share for the third quarter ended June 2021 is not presented because there are no dilutive shares.

(2) Consolidated financial position

	Total assets	Net assets	Shareholders' equity ratio
	Million yen	Million yen	%
As of Jun. 2021	7,474	3,274	43.8
As of Sept. 2020	8,402	3,396	40.4

(Reference) Shareholders' equity

As of June 2021: 3,274 million yen

As of September 2020: 3,396 million yen

2. Dividends

	Annual dividend				
	End of 1Q	End of 2Q	End of 3Q	Year-end	Total
	Yen	Yen	Yen	Yen	Yen
Year ended Sept. 2020	-	3.00	-	3.00	6.00
Year ending Sept. 2021	-	3.00	-	3.00	6.00
Year ending Sept. 2021 (forecast)				3.00	6.00

(Note) 1. Revisions to dividend forecast for the current quarter: None

3. Forecast of consolidated business results for the fiscal year ending September 2021

(October 1, 2020 through September 30, 2021)

(% change from the previous corresponding period)

	Net sales		Operating income		Ordinary income		Net income attributable to owners of parent		Net income per share
	Million yen	%	Million yen	%	Million yen	%	Million yen	%	Yen
Year ending Sept. 2021	11,258	-8.2	73	-82.6	51	-88.0	-123	-	-11.56

(Note) Revisions to business forecast for the current quarter: Yes

***Notes**

(1) Changes in significant subsidiaries during the period (changes in specified subsidiaries accompanying changes in the scope of consolidation): None

(2) Application of accounting procedures specific to preparation of the quarterly financial statements: None

(3) Changes in accounting policies, accounting estimates and restatement

- ① Changes in accounting policies associated with revision of accounting standards: : None
- ② Changes in accounting policies other than ① : None
- ③ Changes in accounting estimates : None
- ④ Restatement : None

(4) Shares outstanding (common stock)

① Number of shares outstanding at the end of period (treasury stock included)

As of June 2021 10,724,200 shares

As of September 2020 10,720,200 shares

② Treasury stock at the end of period

As of June 2021 - shares

As of September 2020 - shares

③ Average number of stock during period (quarterly cumulative period)

Nine months ended June 2021 10,722,727 shares

Nine months ended June 2020 10,349,442 shares

***Quarterly financial summary is not subject to the quarterly review procedures by certified public accountants or auditing firms.**

***Explanation regarding appropriate use of business forecasts and other special instructions**

Forecasts regarding future performance in this material are based on information currently available to the company and certain assumptions that the company deems to be reasonable at the time this report was prepared. The company does not make promises about the achievements. Actual results may differ significantly from the forecasts due to various factors.