

Summary of Business Results for the Second Quarter Ended March 31, 2021 [Japan GAAP] (Consolidated)

May 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
 Contact Izumi Fujiwara, Director, General Manager of Administration Dept. T E L: +81-3-6862-1701
 Expected date of filing of quarterly report: May 13, 2021 Expected starting date of dividend payment: June 14, 2021
 Preparation of quarterly supplementary financial document: Yes
 Quarterly results briefing: Yes (for institutional investors and analysts)

(Rounded down to million yen)

1. Consolidated business results for the six months ended March 2021 (October 1, 2020 through March 31, 2021)

(1) Consolidated results of operations (% change from the previous corresponding period)

	Net sales		Operating income		Ordinary income		Net income attributable owners of parent	
	Million yen	%	Million yen	%	Million yen	%	Million yen	%
Six months ended Mar. 2021	5,926	-10.4	168	-48.0	161	-44.6	61	-58.3
Six months ended Mar. 2020	6,617	-3.1	324	-8.4	290	-17.7	148	-24.8

(Note) Comprehensive income

Six months ended March 2021: 61 million yen (-58.2%)

Six months ended March 2020: 147 million yen (-25.1%)

	Net income per share		Diluted net income per share	
	Yen	Yen	Yen	Yen
Six months ended Mar. 2021	5.76		5.74	
Six months ended Mar. 2020	14.33		13.92	

(2) Consolidated financial position

	Total assets		Net assets		Shareholders' equity ratio	
	Million yen	Million yen	Million yen	Million yen	%	%
As of Mar. 2021	8,074		3,427		42.5	
As of Sept. 2020	8,402		3,396		40.4	

(Reference) Shareholders' equity:

As of March 2021: 3,427 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)

Regarding the financial results for the fiscal year ending September 2021, the Company has forecasted business results on the assumption that the new coronavirus (COVID-19) infectious will be contained and economic activity will gradually recover. However, regarding the containment of the new coronavirus (COVID-19) infectious, while there are bright signs that vaccination has started, a third state of emergency has been issued due to the increase in mutant strains in Japan and overseas. And because the future market environment is uncertain, it is difficult to reasonably calculate the business forecasts for the second half at this point. Therefore, the consolidated business forecasts for the fiscal year ending September 2021 released on November 13, 2020 will be temporarily withdrawn, and will be disclose again when it becomes possible to disclose.

***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 March 2021	10,724,200 shares
As of September 2020	10,720,200 shares

② Treasury stock at the end of period

As of March 2021	- shares
As of September 2020	- shares

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

Six months ended March 2021	10,721,991 shares
Six months ended March 2020	10,347,166 shares

***Quarterly financial summary is not subject to auditing 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.