

Summary of Consolidated Financial Statement for the Fiscal Year Ended September 30, 2021 [IFRS]

October 28, 2021
Listed Market: TSE

SEPTENI HOLDINGS CO., LTD.

Stock Code: 4293 URL: <https://www.septeni-holdings.co.jp/en>

Representative: Representative Director, Group President and Chief Executive Officer Koki Sato

Contact Person: Corporate Planning Department Manager Tei Go, Telephone: +81-3-6857-7258

Anticipated General Annual Shareholder Meeting Date: December 22, 2021

Anticipated Dividend Payment Date: December 3, 2021

Anticipated Financial Report Filing Date: December 22, 2021

Supplemental Earnings Presentation Materials: Available

Earnings Presentation Meeting: Held for institutional investors, analysts, media

(All figures of less than 1 million yen are rounded down to the nearest digit)

1. Consolidated Financial Results for the Fiscal Year Ended September 30, 2021 (From October 1, 2020 to September 30, 2021)

(1) Consolidated Earnings (% figures represent year-over-year change)

	Revenue		Operating Profit		Non-GAAP Operating Profit		Profit before tax		Profit for the period		Profit for the period attributable to owners of the parent	
	Million Yen	%	Million Yen	%	Million Yen	%	Million Yen	%	Million Yen	%	Million Yen	%
FY9/21	21,384	19.2	3,650	60.5	3,796	54.8	3,911	68.2	2,607	77.3	2,604	77.8
FY9/20	17,938	6.8	2,274	—	2,452	18.8	2,325	—	1,471	—	1,464	—

(Note) Non-GAAP operating profit refers to the profit indicator to assess ordinary business conditions after adjustments are made to IFRS-based operating profit pertaining to temporary factors such as stock-based compensation expenses, the impairment losses and gains or losses on the sales of fixed assets.

	Basic earnings per share	Diluted earnings per share	ROE	ROA	Revenue Operating Margin
	Yen	Yen	%	%	%
FY9/21	20.59	20.51	15.2	10.2	17.1
FY9/20	11.58	11.53	9.6	7.2	12.7

(2) Consolidated Financial Position

	Total Assets	Total Equity	Equity attributable to owners of the parent	Ratio of equity attributable to owners of the parent to total assets	Equity attributable to owners of parent per share
	Million Yen	Million Yen	Million Yen	%	Yen
FY9/21	42,011	18,445	18,426	43.9	145.72
FY9/20	34,425	15,811	15,793	45.9	124.90

(3) Consolidated Cash Flow Information

	Cash flows from (used in) operating activities	Cash flows from (used in) investing activities	Cash flows from (used in) financing activities	Cash and cash equivalents at end of year
	Million Yen	Million Yen	Million Yen	Million Yen
FY9/21	4,619	91	-1,914	16,900
FY9/20	2,340	-804	-1,941	14,081

2. Dividend Conditions

	Dividends					Total Value of Dividends (Total)	Dividend Payout Ratio (Consolidated)	Dividend on equity attributable to owners of the parent (Consolidated)
	End of 1Q	End of 2Q	End of 3Q	Term-end	Total			
	Yen	Yen	Yen	Yen	Yen	Million Yen	%	%
FY9/20	—	—	—	2.00	2.00	256	17.3	1.7
FY9/21	—	—	—	3.40	3.40	436	16.5	2.5
FY9/22 Estimate	—	—	—	—	—		—	

(Note) Estimates for dividend in the fiscal year ending September 30, 2022 have yet to be decided.

3. Consolidated Financial Results Forecast for the Fiscal Year Ending September 30, 2022 (From October 1, 2021 to September 30, 2022)

This information is not presented because a reasonable earnings forecast cannot be calculated at this time.

*Annotation

(1) Important changes in subsidiaries, including changes in the scope of consolidation: None

(2) Changes in accounting methods, procedures, presentation methods

Changes in accounting policies required by IFRSs: None
 Other changes in accounting methods: None
 Changes in accounting estimates: None

(3) Shares issued (common stock)

Shares issued as of term-end (incl. Treasury stock):	FY9/21	138,916,500	FY9/20	138,916,500
Treasury stock as of term-end:	FY9/21	12,463,440	FY9/20	12,463,440
Average number of shares outstanding:	FY9/21	126,453,060	FY9/20	126,450,738

(Note) The Company implements the stock incentive plan for the Directors and the Group Executive Officers. The number of treasury stock as of term-end includes 1,739,200 shares of its stock held by the BIP Trust, as well as 10,724,240 shares of treasury stock held by the Company. The Company's stock held by the BIP Trust is also included in the number of treasury stock to calculate the average number of shares outstanding.

(Reference) Non-Consolidated Earnings Overview

1. Non-Consolidated Financial Results for the Fiscal Year Ended September 2021 (From October 1, 2020 to September 30, 2021)

(1) Non-Consolidated Earnings

(% figures represent year-over-year change)

	Net Sales		Operating Income		Ordinary Income		Net Income	
	Million Yen	%	Million Yen	%	Million Yen	%	Million Yen	%
FY9/21	3,899	41.0	1,681	83.0	1,870	106.9	1,030	—
FY9/20	2,766	-8.6	919	-22.6	904	-31.2	-60	—

	EPS	Fully Diluted EPS
	Yen	Yen
FY9/21	8.14	8.11
FY9/20	-0.48	—

(2) Non-Consolidated Financial Position

	Total Assets	Net Assets	Net Asset Ratio	Book Value per Share
	Million Yen	Million Yen	%	Yen
FY9/21	16,193	11,862	73.3	93.80
FY9/20	14,996	11,068	73.8	87.53

(Reference) Capital: ¥11,862 million in FY9/21, ¥11,068 million in FY9/20

*The summary of consolidated financial results for the fiscal year is not subject to the auditing by the Certified Public Accountants or the audit corporation.

*Disclaimer regarding appropriate use of forecasts and related points of note

(1) Appendix

The Company will hold a financial results briefing as below. The briefing materials will be available on the website after this summary is disclosed. The audio archive of briefing will be also available on the website.

October 28, 2021 (Thu.) - FY9/21 Financial Results Briefing for Institutional Investors, Analysts and the Press