



# Consolidated Financial Results for the Nine Months Ended December 31, 2022 (Under Japanese GAAP)

January 31, 2023

Company name: SMN Corporation Stock exchange listing: Tokyo  
 Securities code: 6185 URL: <https://www.so-netmedia.jp/en/>  
 Representative: Daisuke Imiya, President and Representative Director  
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 Scheduled date of filing of quarterly securities report: February 3, 2023  
 Scheduled date of dividend payments: –  
 Preparation of supplementary material on quarterly financial results: Yes  
 Holding of quarterly financial results briefing: None

(Amounts less than one million yen are rounded down)

## 1. Consolidated Financial Results for the Nine Months Ended December 31, 2022 (April 1, 2022 to December 31, 2022)

### (1) Consolidated Operating Results (Percentages indicate the change of the same period of the previous year.)

	Net sales		Operating profit		Ordinary profit		Profit attributable to owners of parent	
Nine months ended	Million yen	%	Million yen	%	Million yen	%	Million yen	%
December 31, 2022	8,741	(7.5)	(191)	–	(216)	–	(244)	–
December 31, 2021	9,455	10.4	(80)	–	(86)	–	(158)	–

(Note) Comprehensive income: For the nine months ended December 31, 2022: (248 million yen) [–%]  
 For the nine months ended December 31, 2021: (153 million yen) [–%]

	Basic earnings per share		Diluted earnings per share	
Nine months ended	Yen		Yen	
December 31, 2022	(17.51)		–	
December 31, 2021	(12.13)		–	

(Note) In the previous year under review, provisional accounting treatment related to business combinations was finalized. Accordingly, the figures for the previous 3rd quarter reflect the finalization of the provisional accounting treatment.

### (2) Consolidated Financial Position

	Total assets	Net assets	Equity ratio	Net assets per share
As of	Million yen	Million yen	%	Yen
December 31, 2022	7,732	4,593	59.1	314.78
March 31, 2022	8,319	4,395	52.6	330.77

(Reference) Equity capital: As of December 31, 2022: 4,566 million yen As of March 31, 2022: 4,377 million yen

## 2. Dividends

	Annual dividends per share				
	1st quarter-end	2nd quarter-end	3rd quarter-end	Year-end	Total
	Yen				
Fiscal year ended March 31, 2022	–	0.00	–	0.00	0.00
Fiscal year ending March 31, 2023	–	0.00	–		
Fiscal year ending March 31, 2023 (Forecast)				0.00	0.00

(Note) Revisions to the forecast for dividends most recently announced: None

## 3. Consolidated Financial Results Forecast for the Fiscal Year Ending March 31, 2023 (April 1, 2022 to March 31, 2023)

(Percentages indicate the change of the same period of the previous year.)

	Net sales		Operating profit		Ordinary profit		Profit attributable to owners of parent		Basic earnings per share	
Full year	Million yen	%	Million yen	%	Million yen	%	Million yen	%	Yen	
	11,700	(12.4)	10	(92.1)	(26)	–	(136)	–	(9.64)	

(Note) Revisions to the forecast of cash dividends most recently announced: Yes

\* Notes

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

(2) Adoption of accounting treatment specific to the preparation of quarterly consolidated financial statements: None

(3) Changes in accounting policies, changes in accounting estimates and restatements

- |   |      |
|---|------|
| 1) Changes in accounting policies due to revisions of accounting standards: | Yes  |
| 2) Changes in accounting policies other than 1) above:                      | None |
| 3) Changes in accounting estimates:   | None |
| 4) Restatements:  | None |

(4) Number of issued shares(common shares)

- |   |                   |                                     |                   |
|---|-------------------|-------------------------------------|-------------------|
| 1) Total number of issued shares at the end of the period (including treasury shares) |                   |                                     |                   |
| As of December 31, 2022   | 14,673,727 shares | As of March 31, 2022                | 13,386,721 shares |
| 2) Number of treasury stock at the end of the period                                  |                   |                                     |                   |
| As of December 31, 2022   | 166,656 shares    | As of March 31, 2022                | 152,503 shares    |
| 3) Average number of shares during the period   |                   |                                     |                   |
| Nine months ended December 31, 2022   | 13,983,540 shares | Nine months ended December 31, 2021 | 13,070,875 shares |

\* Financial results reports are exempt from audit conducted by certified public accountants or an audit corporation.

\* Proper use of forecasts of financial results and other special matters  
(Notes on forward-looking statements)

The forward-looking statements such as the forecasts of financial results stated in this document are based on the information currently available to the company and certain assumptions that the company judges as rational. These statements are not guarantees of future performance. Actual results may differ materially from the forecast depending on a range of factors.