

## Summary of Consolidated Financial Statements

February 7, 2024  
Denka Company Limited

### 1. Consolidated Financial Results For the 3rd Quarter Fiscal Year 2023( Apr. to Dec. )

#### (1) Consolidated Results of Operations (Accumulated Total)

(Percentages show rate of change compared with the same term of the previous year)

	Net Sales		Operating Income		Ordinary Income		Net income attributable to owners of parent	
	(Millions of Yen)	%	(Millions of Yen)	%	(Millions of Yen)	%	(Millions of Yen)	%
FY2023 3rd Quarter Apr to Dec	292,843	-5.1	12,553	-51.8	8,463	-64.3	3,582	-59.5
FY2022 3rd Quarter Apr to Dec	308,733	8.7	26,060	-19.0	23,736	-21.1	8,842	-61.4

(Note) Comprehensive income	(Millions of Yen)	
FY2023 3rd Quarter Apr to Dec	18,457	( -24.0 %)
FY2022 3rd Quarter Apr to Dec	24,298	( -9.1 %)

	Net income per share	Net income per share
	(basic)	(diluted)
	(Yen)	(Yen)
FY2023 3rd Quarter Apr to Dec	41.56	-
FY2022 3rd Quarter Apr to Dec	102.54	-

#### (2) Consolidated Financial Position

	Total Assets	Net Assets	Equity Ratio
	(Millions of Yen)	(Millions of Yen)	%
At end of Dec 2023	636,670	313,805	48.2
At end of Mar 2023	592,158	300,351	50.1

(Reference) Shareholder's equity	(Millions of Yen)
At end of Dec 2023	306,961
At end of Mar 2023	296,480

### 2. Dividends

	Dividend per share				
	End of 1st Quarter	End of 2nd Quarter	End of 3rd Quarter	Year-end	Annual
	(Yen)	(Yen)	(Yen)	(Yen)	(Yen)
FY2022 Apr to Mar	-	70.00	-	30.00	100.00
FY2023 Apr to Mar	-	60.00	-		
FY2023 Apr to Mar ( Forecast )				40.00	100.00

(Note) Revisions to dividend forecasts published most recently : No

### 3. Consolidated Forecasts for the Fiscal Year Ending

(Percentages show rate of change compared with the same term of the previous year)

	Net Sales		Operating Income		Ordinary Income		Net income attributable to owners of parent		Net Income Per Share
	(Millions of Yen)	%	(Millions of Yen)	%	(Millions of Yen)	%	(Millions of Yen)	%	(Yen)
FY2023 Apr to Mar	380,000	-6.8	11,000	-66.0	3,000	-89.3	11,000	-13.9	127.62

(Note) Revisions to financial forecasts published most recently : Yes