

# Translation

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## Summary of Non-Consolidated Financial Results for the Nine Months Ended June 30, 2020 (Based on Japanese GAAP)

August 5, 2020

Company name: LINKBAL INC  
 Stock exchange listing: Tokyo  
 Stock code: 6046 URL <https://linkbal.co.jp>  
 Representative: CEO & President Yoshihiro Kazumasa  
 Inquiries: Senior Managing Director Baba Hiroaki TEL 03(6222)6827  
 Scheduled date to file Quarterly Securities Report: August 5, 2020  
 Scheduled date to commence dividend payments: –  
 Preparation of supplementary material on quarterly financial results: No  
 Holding of quarterly financial results meeting: No

(Amounts less than one million yen are rounded down)

### 1. Non-consolidated financial results for the nine months ended June 30, 2020 (from October 1, 2019 to June 30, 2020)

#### (1) Non-consolidated operating results (cumulative)

Percentages indicate year-on-year changes

	Net sales		Operating profit		Ordinary profit		Profit	
	Millions of yen	%	Millions of yen	%	Millions of yen	%	Millions of yen	%
Nine months ended June 30, 2020	1,223	(40.8)	126	(83.2)	129	(82.9)	86	(81.6)
Nine months ended June 30, 2019	2,067	4.4	755	52.0	758	51.9	467	49.2

	Earnings per share	Diluted earnings per share
	Yen	Yen
Nine months ended June 30, 2020	4.61	–
Nine months ended June 30, 2019	25.09	–

#### (2) Non-consolidated financial position

	Total assets	Net assets	Equity ratio
	Millions of yen	Millions of yen	%
As of June 30, 2020	2,322	2,148	92.5
As of September 30, 2019	2,690	2,062	76.7

### 2. Cash dividends

	Annual dividends per share				
	1st quarter-end	2nd quarter-end	3rd quarter-end	Fiscal year-end	Total
	Yen	Yen	Yen	Yen	Yen
Year ended September 30, 2019	–	0.00	–	0.00	0.00
Year ending September 30, 2020	–	0.00	–	–	–
Year ending September 30, 2020 (Forecast)	–	–	–	0.00	0.00

### 3. Forecast of non-consolidated financial results for the year ending September 30, 2020 (from October 1, 2019 to September 30, 2020)

Percentages indicate year-on-year changes

	Net sales		Operating profit		Ordinary profit		Profit		Earnings per share
	Millions of yen	%	Millions of yen	%	Millions of yen	%	Millions of yen	%	Yen
Full year	–	–	–	–	–	–	–	–	–

#### 4. Notes

(1) Application of special accounting methods for preparing quarterly non-consolidated financial statements: No

(2) Changes in accounting policies, changes in accounting estimates, and restatement of prior period financial statements

Changes in accounting policies due to revisions to accounting standards and other regulations: No

Changes in accounting policies due to other reasons: No

Changes in accounting estimates: No

Restatement of prior period financial statements: No

(3) Number of issued shares (common shares)

Total number of issued shares at the end of the period (including treasury shares)

As of June 30, 2020	19,500,000 shares	As of September 30, 2019	19,500,000 shares
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Number of treasury shares at the end of the period

As of June 30, 2020	853,104 shares	As of September 30, 2019	853,104 shares
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Average number of shares during the period (cumulative from the beginning of the fiscal year)

Nine months ended June 30, 2020	18,646,896 shares	Nine months ended June 30, 2019	18,646,896 shares
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**Quarterly non-consolidated financial statements**  
**Non-consolidated balance sheets**

(Thousands of yen)

	As of September 30, 2019	As of June 30, 2020
Assets		
Current assets		
Cash and deposits	2,281,192	1,855,230
Accounts receivable - trade	25,575	21,287
Accounts receivable - other	129,926	195,023
Other	23,755	23,425
Total current assets	2,460,449	2,094,966
Non-current assets		
Property, plant and equipment	51,483	44,647
Intangible assets	28,122	52,423
Investments and other assets		
Other	150,869	131,698
Allowance for doubtful accounts	—	(1,003)
Total investments and other assets	150,869	130,695
Total non-current assets	230,475	227,766
Total assets	2,690,925	2,322,733
Liabilities		
Current liabilities		
Accounts payable - trade	6,947	650
Accounts payable - other	171,098	51,674
Income taxes payable	264,918	—
Accrued consumption taxes	31,722	—
Advances received	8,621	7,350
Deposits received	34,236	21,584
Provision for bonuses	19,182	10,086
Other	44,253	35,248
Total current liabilities	580,979	126,596
Non-current liabilities		
Asset retirement obligations	29,342	29,483
Other	17,800	17,800
Total non-current liabilities	47,142	47,283
Total liabilities	628,122	173,880
Net assets		
Shareholders' equity		
Share capital	281,000	281,000
Capital surplus	276,000	276,000
Retained earnings	1,899,562	1,985,613
Treasury shares	(393,916)	(393,916)
Total shareholders' equity	2,062,646	2,148,697
Share acquisition rights	156	156
Total net assets	2,062,802	2,148,853
Total liabilities and net assets	2,690,925	2,322,733

# Non-consolidated statements of income (cumulative)

(Thousands of yen)

	Nine months ended June 30, 2019	Nine months ended June 30, 2020
Net sales	2,067,039	1,223,345
Cost of sales	224,920	93,547
Gross profit	1,842,119	1,129,798
Selling, general and administrative expenses	1,086,738	1,002,965
Operating profit	755,381	126,832
Non-operating income		
Interest income	68	196
Subsidy income	–	2,000
Gain on adjustment of account payable	2,837	–
Other	45	1,017
Total non-operating income	2,952	3,214
Non-operating expenses		
Other	77	400
Total non-operating expenses	77	400
Ordinary profit	758,255	129,646
Extraordinary losses		
Loss on retirement of non-current assets	121	599
Impairment loss	10,010	–
Differences between the asset retirement liability balance and the actual retirement cost	3,596	–
Total extraordinary losses	13,728	599
Profit before income taxes	744,527	129,046
Income taxes - current	267,692	25,417
Income taxes - deferred	8,895	17,578
Total income taxes	276,587	42,995
Profit	467,939	86,050