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Summary of Financial Statements for Fiscal 2023
<under Japanese GAAP>

November 8, 2023

Company Name: FinTech Global Incorporated (Code Number: 8789 Tokyo Stock Exchange)
(URL: <https://www.fgi.co.jp/en/>) TEL: +81-3-6456-4600

Representative: President and Chief Executive Officer Name: Nobumitsu Tamai

Contact: Director, Senior Executive Officer Name: Takashi Senda

Scheduled date of General Shareholders' Meeting: December 22, 2023

Scheduled date to submit securities report: December 25, 2023

Preparation of supplementary materials on financial results: Yes

Holding of financial results meeting: None

(Rounded down to the nearest million)

1. Consolidated Operating Results, Financial Position and Cash-Flows for fiscal 2023
(October 1, 2022– September 30, 2023)

(1) Consolidated operating results (Percentages indicate year-on-year changes.)

	Revenues		Operating income		Ordinary profit		Profit attributable to owners of the parent	
	Millions of yen	%	Millions of yen	%	Millions of yen	%	Millions of yen	%
Fiscal 2023	9,302	0.0	1,343	128.7	1,277	136.1	1,603	810.4
Fiscal 2022	9,301	14.7	587	230.0	540	366.9	176	34.6

(For reference) Comprehensive income: 1,779 million yen for fiscal 2023 (245.9%)
514 million yen for fiscal 2022 (580.0%)

	Basic earnings per share	Diluted earnings per share	Return on equity (ROE)	Return on assets (ROA)	Return on sales (ROS)
	Yen	Yen	%	%	%
Fiscal 2023	7.97	7.94	21.6	6.9	14.4
Fiscal 2022	0.88	0.87	2.7	3.1	6.3

(For reference) Share of profit of entities accounted for using equity method: 38 million yen for fiscal 2023
9 million yen for fiscal 2022

(2) Consolidated financial position

	Total assets	Net assets	Equity ratio	Net assets per share
	Millions of yen	Millions of yen	%	Yen
Fiscal 2023	19,123	9,393	43.4	41.19
Fiscal 2022	17,933	7,842	36.7	32.72

(For reference) Shareholders' equity: 8,292 million yen for fiscal 2023
6,585 million yen for fiscal 2022

(3) Consolidated cash flows

(Unit: Millions of yen)

	Cash flows from operating activities	Cash flows from investing activities	Cash flows from financing activities	Cash and cash equivalents at the end of the period
	Fiscal 2023	615	766	(538)
Fiscal 2022	(701)	(141)	802	2,375

2. Dividends

	Dividends per share					Total dividends (Annual)	Payout ratio (Consolidated)	Dividends on equity (DOE) (Consolidated)
	End of first quarter	End of second quarter	End of third quarter	End of fiscal year	Total			
	Yen	Yen	Yen	Yen	Yen	Millions of yen	%	%
Fiscal 2022	—	0.00	—	0.00	0.00	—	—	—
Fiscal 2023	—	0.00	—	0.00	0.00	—	—	—
Fiscal 2024 (Forecast)	—	0.00	—	1.50	1.50		25.2	

3. Consolidated financial forecasts for fiscal 2024 (October 1, 2023 – September 30, 2024)

(Percentages indicate year-on-year changes.)

	Revenues		Operating income		Ordinary profit		Profit attributable to owners of the parent		E.P.S.
	Millions of yen	%	Millions of yen	%	Millions of yen	%	Millions of yen	%	Yen
Fiscal 2024	10,000	7.5	1,800	33.9	1,600	25.3	1,200	(25.2)	5.96

(Note) Forecast for the first two quarters of fiscal year ending September 30, 2024 has not been made.

*Notes

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

(2) Changes in accounting policies, changes in accounting estimates, and restatements:

- (a). Changes in accounting policies required by accounting standard: Yes
- (b). Changes other than those in (a) above: None
- (c). Changes in accounting estimates: None
- (d). Restatements: None

(3) Number of shares issued (ordinary shares)

- (a). Number of shares issued (including treasury stock): 201,305,200 shares for fiscal 2023
201,295,200 shares for fiscal 2022
- (b). Number of shares of treasury stock: 20 shares for fiscal 2023
20 shares for fiscal 2022
- (c). Average number of shares issued during the period 201,303,577 shares for fiscal 2023
201,254,579 shares for fiscal 2022

(For reference) Summary of non-consolidated operating results and financial position

1. Non-consolidated operating results and financial position for fiscal 2023

(October 1, 2022 – September 30, 2023)

(1) Non-consolidated operating results

(Percentages indicate year-on-year changes.)

	Revenues		Operating income		Ordinary profit		Net income/(loss)	
	Millions of yen	%	Millions of yen	%	Millions of yen	%	Millions of yen	%
Fiscal 2023	2,738	63.2	926	—	899	—	893	—
Fiscal 2022	1,678	(5.9)	5	(98.3)	(440)	—	(389)	—

	Basic earnings per share	Diluted earnings per share
	Yen	Yen
Fiscal 2023	4.44	4.42
Fiscal 2022	(1.94)	—

(2) Non-consolidated financial position

	Total assets	Net assets	Equity ratio	Net assets per share
	Millions of yen	Millions of yen	%	Yen
Fiscal 2023	9,674	6,395	65.3	31.39
Fiscal 2022	8,204	5,463	65.9	26.86

(For reference) Shareholders' equity: 6,318 million yen for fiscal 2023, and 5,406 million yen for fiscal 2022

* This summary of financial statements is exempt from the audit procedures.

* Explanation of the appropriate use of performance forecasts and other related items.

The forward-looking statements included in this summary of financial statements are based on the assumptions, forecasts, and plans of Fintech Global Incorporated (hereafter, "FGI" and "the Company") as of the date on which this document is made public. The Company's actual results may differ substantially from such statements due to various risks and uncertainties.

Consolidated Financial Statements
(1) Consolidated Balance Sheets

(Unit: Thousands of yen)

	Fiscal 2022 (As of September 30, 2022)	Fiscal 2023 (As of September 30, 2023)
Assets		
Current assets		
Cash and time deposits	2,375,927	2,918,561
Accounts receivable - trade, and contract assets	1,113,702	1,355,231
Operational investment securities	2,482,469	2,848,142
Loans receivable, trade	371,665	346,365
Real estate for sale	4,057,167	4,095,967
Merchandise	133,602	160,768
Other	593,045	883,381
Allowance for doubtful accounts	(104,772)	(131,170)
Total current assets	11,022,806	12,477,247
Noncurrent assets		
Property, plant and equipment		
Buildings and structures	5,390,285	5,379,191
Accumulated depreciation	(717,453)	(902,259)
Buildings and structures, net	4,672,832	4,476,932
Tools, furniture and fixtures	2,190,354	2,218,475
Accumulated depreciation	(1,599,018)	(1,788,532)
Tools, furniture and fixtures, net	591,335	429,943
Land	519,734	519,734
Construction in progress	300	300
Other	139,565	182,768
Accumulated depreciation	(44,984)	(79,610)
Other, net	94,581	103,158
Total property, plant and equipment	5,878,784	5,530,068
Intangible fixed assets		
Goodwill	117,736	105,272
Other	514,765	25,987
Total intangible fixed assets	632,501	131,260
Investments and other assets		
Investments in securities	105,581	535,327
Long-term loans receivable	35,004	16,672
Deferred tax assets	11,364	140,877
Other	257,016	292,531
Allowance for doubtful accounts	(10,047)	(30)
Total investments and other assets	398,918	985,377
Total noncurrent assets	6,910,204	6,646,706
Total assets	17,933,011	19,123,953

(Unit: Thousands of yen)

	Fiscal 2022 (As of September 30, 2022)	Fiscal 2023 (As of September 30, 2023)
Liabilities		
Current liabilities		
Accounts payable, trade	248,274	308,710
Short-term loans payable	—	77,954
Current portion of long-term loans payable	529,252	6,082,038
Lease obligations	260,095	149,086
Income taxes payable	133,150	125,884
Accrued employee bonuses	191,888	257,626
Other	1,225,164	879,363
Total current liabilities	2,587,825	7,880,663
Noncurrent liabilities		
Long-term loans payable	7,184,342	1,290,817
Lease obligations	158,022	50,723
Deferred tax liabilities	19,737	97,175
Net defined benefit liability	110,067	126,297
Other	30,322	284,955
Total noncurrent liabilities	7,502,492	1,849,970
Total liabilities	10,090,317	9,730,633
Net assets		
Shareholders' equity		
Common stock	6,471,266	5,372,574
Capital surplus	4,996,716	974,443
Retained earnings	(4,943,941)	1,794,907
Treasury shares	(0)	(0)
Total shareholders' equity	6,524,040	8,141,924
Accumulated other comprehensive income		
Valuation difference on available-for-sale securities	35,680	67,416
Foreign currency translation adjustment	26,158	83,266
Total accumulated other comprehensive income	61,839	150,683
Stock acquisition rights	56,359	77,299
Non-controlling interests	1,200,454	1,023,412
Total net assets	7,842,693	9,393,319
Total liabilities and net assets	17,933,011	19,123,953

(2) Consolidated Statements of Income and Consolidated Statement of Comprehensive Income
Consolidated Statements of Income

(Unit: Thousands of yen)

	Fiscal 2022 (From October 1, 2021 to September 30, 2022)	Fiscal 2023 (From October 1, 2022 to September 30, 2023)
Revenues	9,301,972	9,302,325
Cost of revenues	5,311,544	4,191,298
Gross profit	3,990,428	5,111,026
Selling, general and administrative expenses	3,402,665	3,767,047
Operating income	587,762	1,343,979
Non-operating income		
Interest income	1,039	4,748
Dividend income	1,683	11,247
Foreign exchange gains	27,122	—
Share of profit of entities accounted for using equity method	9,560	38,161
Subsidy income	37,287	26,774
Other	13,854	10,552
Total non-operating income	90,547	91,484
Non-operating expenses		
Interest expense	119,117	129,152
Foreign exchange losses	—	21,405
Provision of allowance for doubtful accounts	15,227	(42)
Other	3,055	7,669
Total non-operating expenses	137,401	158,185
Ordinary profit	540,909	1,277,278
Extraordinary income		
Gain on sale of non-current assets	—	2,226
Gain on bargain purchase	—	190,025
Gain on sales of shares of subsidiaries and associates	—	386,725
Gain on reversal of stock acquisition rights	16,478	273
Total extraordinary income	16,478	579,250
Extraordinary losses		
Loss on valuation of investments in capital of subsidiaries and associates	999	—
Loss on retirement of noncurrent assets	—	32,370
Loss on liquidation of subsidiaries and associates	362	—
Total extraordinary loss	1,362	32,370
Income before income taxes	556,025	1,824,158
Income taxes (current)	181,980	244,000
Income taxes (deferred)	(53,577)	(63,550)
Total income taxes	128,402	180,450
Profit	427,622	1,643,708
Profit attributable to non-controlling interests	251,497	40,278
Profit attributable to owners of the parent	176,125	1,603,429

Consolidated Statement of Comprehensive Income

(Unit: Thousands of yen)

	Fiscal 2022 (From October 1, 2021 to September 30, 2022)	Fiscal 2023 (From October 1, 2022 to September 30, 2023)
Profit	427,622	1,643,708
Other comprehensive income		
Valuation difference on available-for-sale securities	29,430	31,735
Foreign currency translation adjustment	57,490	104,402
Total other comprehensive income	86,921	136,137
Comprehensive income	514,543	1,779,846
Comprehensive income attributable to		
Owners of the parent	238,882	1,679,068
Non-controlling interests	275,661	100,777

(3) Consolidated Statements of Changes in Net Assets

Fiscal 2022 (From October 1, 2021 to September 30, 2022)

(Unit: Thousands of yen)

	Shareholders' equity				
	Common stock	Capital surplus	Retained earnings	Treasury shares	Total shareholders' equity
Balance at the beginning of the period	6,462,099	4,987,549	(5,120,066)	—	6,329,582
Change during the period					
Issuance of new shares	9,166	9,166			18,333
Profit attributable to owners of the parent			176,125		176,125
Purchase of treasury shares				(0)	(0)
Net changes of items other than shareholders' equity					
Total changes during the period	9,166	9,166	176,125	(0)	194,458
Balance at the end of the period	6,471,266	4,996,716	(4,943,941)	(0)	6,524,040

	Accumulated other comprehensive income			Stock acquisition rights	Non-controlling interests	Total net assets
	Valuation difference on available-for-sale securities	Foreign currency translation adjustment	Total accumulated other comprehensive income			
Balance at the beginning of the period	6,249	(7,167)	(918)	78,503	1,031,953	7,439,120
Change during the period						
Issuance of new shares						18,333
Profit attributable to owners of the parent						176,125
Purchase of treasury shares						(0)
Net changes of items other than shareholders' equity	29,430	33,326	62,757	(22,143)	168,501	209,114
Total changes during the period	29,430	33,326	62,757	(22,143)	168,501	403,572
Balance at the end of the period	35,680	26,158	61,839	56,359	1,200,454	7,842,693

Fiscal 2023 (From October 1, 2022 to September 30, 2023)

(Unit: Thousands of yen)

	Shareholders' equity				
	Common stock	Capital surplus	Retained earnings	Treasury shares	Total shareholders' equity
Balance at the beginning of the period	6,471,266	4,996,716	(4,943,941)	(0)	6,524,040
Change during the period					
Capital reduction	(1,098,930)	1,098,930			—
Deficit disposition		(5,135,419)	5,135,419		—
Issuance of new shares	238	238			476
Change in ownership interest of parent due to transactions with non-controlling interests		13,978			13,978
Profit attributable to owners of the parent			1,603,429		1,603,429
Net changes of items other than shareholders' equity					
Total changes during the period	(1,098,692)	(4,022,272)	6,738,848	—	1,617,884
Balance at the end of the period	5,372,574	974,443	1,794,907	(0)	8,141,924

	Accumulated other comprehensive income			Stock acquisition rights	Non-controlling interests	Total net assets
	Valuation difference on available-for-sale securities	Foreign currency translation adjustment	Total accumulated other comprehensive income			
Balance at the beginning of the period	35,680	26,158	61,839	56,359	1,200,454	7,842,693
Change during the period						
Capital reduction						—
Deficit disposition						—
Issuance of new shares						476
Change in ownership interest of parent due to transactions with non-controlling interests						13,978
Profit attributable to owners of the parent						1,603,429
Net changes of items other than shareholders' equity	31,735	57,107	88,843	20,939	(177,041)	(67,258)
Total changes during the period	31,735	57,107	88,843	20,939	(177,041)	1,550,626
Balance at the end of the period	67,416	83,266	150,683	77,299	1,023,412	9,393,319

(4) Consolidated Statements of Cash Flows

(Unit: Thousands of yen)

	Fiscal 2022 (From October 1, 2021 to September 30, 2022)	Fiscal 2023 (From October 1, 2022 to September 30, 2023)
Cash flows from operating activities		
Income before income taxes	556,025	1,824,158
Depreciation and amortization	545,194	444,758
Amortization of goodwill	20,767	22,608
Increase (decrease) in allowance for doubtful accounts	21,259	26,718
Increase (decrease) in provision for bonuses	37,201	67,817
Increase (decrease) in retirement benefit liability	11,027	16,230
Interest and dividend income	(2,722)	(15,996)
Share of loss (profit) of entities accounted for using equity method	(9,560)	(38,161)
Interest expenses	119,117	129,152
Loss (gain) on sale of non-current assets	—	(2,226)
Loss (gain) on sale of shares of subsidiaries and associates	—	(386,725)
Gain on bargain purchase	—	(190,025)
Gain on reversal of share acquisition rights	(16,478)	(273)
Loss on valuation of investments in capital of subsidiaries and affiliates	999	—
Loss (gain) on liquidation of subsidiaries and associates	362	—
Loss on retirement of non-current assets	—	32,370
Decrease (increase) in accounts receivable, trade	(314,625)	(335,946)
Decrease (increase) in operational investment securities	(1,404,877)	(331,333)
Decrease (increase) in loans receivable, trade	83,750	25,300
Decrease (increase) in inventories	(68,074)	(147,174)
Increase (decrease) in accounts payables, trade	106,435	47,406
Other	(167,689)	(57,545)
Sub-total	(481,886)	1,131,113
Interest and dividends received	2,722	15,996
Interest expense paid	(118,355)	(129,656)
Income taxes refund (paid)	(104,333)	(402,189)
Net cash provided by (used in) operating activities	(701,853)	615,263
Cash flows from investing activities		
Proceeds from sale of shares of subsidiaries and associates	—	680,000
Purchase of property, plant and equipment	(121,291)	(62,106)
Payments for deposit as collateral	—	(50,000)
Purchase of shares of subsidiaries and associates	—	(154,774)
Proceeds from purchase of shares of subsidiaries resulting in change in scope of consolidation	—	280,137
Payments for long-term loans receivable	(10,000)	—
Other	(9,796)	73,391
Net cash provided by (used in) investing activities	(141,088)	766,647

(Unit: Thousands of yen)

	Fiscal 2022 (From October 1, 2021 to September 30, 2022)	Fiscal 2023 (From October 1, 2022 to September 30, 2023)
Cash flows from financing activities		
Net increase (decrease) in short-term loans payable, net	(125,600)	77,954
Proceeds from long-term loans payable	1,320,550	273,500
Repayments of long-term loans payable	(41,450)	(514,237)
Proceeds from share issuance to non-controlling interests	100	—
Dividends paid to non-controlling interests	(107,260)	(109,912)
Repayments of lease obligations	(243,623)	(266,511)
Other	260	287
Net cash provided by (used in) financing activities	802,976	(538,921)
Effect of exchange rate change on cash and cash equivalents	36,661	44,175
Net increase (decrease) in cash and cash equivalents	(3,303)	887,165
Cash and cash equivalents at beginning of period	2,379,230	2,375,927
Decrease in cash and cash equivalents resulting from exclusion of subsidiaries from consolidation	—	(394,532)
Cash and cash equivalents at end of period	2,375,927	2,868,560

(5) Notes to Consolidated Financial Statements

(Assumption of a Going Concern)

Not applicable.

(Change in accounting policies)

(Application of Accounting Standard for Fair Value Measurement)

The Company has applied the “Implementation Guidance on Accounting Standard for Fair Value Measurement”

(Accounting Standards Board of Japan Guidance No. 31, June 17, 2021; hereafter, “Fair Value Measurement

Implementation Guidance”) effective from the beginning of the first quarter of the current fiscal year, and it has applied

the new accounting policy provided for by the Fair Value Measurement Implementation Guidance prospectively in

accordance with the transitional measures provided for in paragraph 27(2) of the Fair Value Measurement

Implementation Guidance. The application of the Fair Value Measurement Implementation Guidance had no impact on

the consolidated financial statements for the current fiscal year.

(Changes in Accounting Presentation)

Consolidated Statements of Income

In fiscal 2023, “Gain on sale of investment securities” is included in “other” under the segment of non-operating income, as the materiality of such amount has decreased. Also, in fiscal 2023, “Dividend income” is shown separately under the segment of non-operating income, as the materiality of such amount has increased. To reflect these changes, reclassification has been made on the consolidated statements of income for fiscal 2022.

As a result, on the consolidated statements of income for fiscal 2022, ¥9,912 thousand in “Gain on sale of investment securities” and ¥5,624 thousand in “other” under the segment of non-operating income have been reclassified to ¥1,683 thousand in “Dividend income” and ¥13,854 thousand in “other” under the segment of non-operating income.

Consolidated Statements of Cash Flows

In fiscal 2023, “Loss (gain) on sale of investment securities” is included in “other” under the segment of operating cash flows, as the materiality of such amount has decreased.

As a result, on the consolidated statements of cash flows for fiscal 2022, (¥9,912) thousand in “Loss (gain) on sale of investment securities” and (¥157,777) thousand in “other” under the segment of operating cash flows have been reclassified to (¥167,689) thousand in “other” under the segment of operating cash flows.

(Adoption of the Practical Solution on the Accounting and Disclosure Under the Group Tax Sharing System)

The Company and some of its domestic consolidated subsidiaries have made the transition from the consolidated corporate tax system to the group tax sharing system from the first quarter of the current fiscal year. Accordingly, the

Company disclose corporate tax, local corporate tax and tax effect accounting with applying “the Practical Solution on the Accounting and Disclosure Under the Group Tax Sharing System” (Practical Issues Task Force [hereafter, “PITF”],

No.42 issued August 12, 2021) which set forth the accounting treatment. In addition, based on PITF No.42 Paragraph 32 Item (1), the company consider that there is no impact on the consolidated financial statements.

(Segment Information)

1. Outline of reporting segments

Reporting segments of the FGI Group (hereafter, “the Group”) are components of the Group for which separate financial information is available and for which the Board of Directors conducts regular reviews to determine appropriate allocation of management resources and to assess business results.

The Group has three reporting segments: the Company concentrates on the investment banking business, while subsidiaries handle the public management consulting business and the entertainment service business.

The business activities of each reporting segment are described below.

- Investment banking business
 - Financial arrangements
 - Financial advisory
 - Asset management (including real estate investment management, investment fund management)
 - Private equity investment
 - Asset investment
 - Aircraft asset management, aircraft technology advisory, aircraft registry services
- Public management consulting business
 - Support for local public entities in preparing financial document
 - Support for local public entities in reviewing general management plans, including those for public facilities
- Entertainment service business
 - Theme park development, ownership, management, operation

2. Method used to calculate the amount of revenues, income or loss, assets and other items of each reporting segment

Segment income (loss) amounts are based on operating income (loss).

Inter-segment revenues and transfers are based on arm’s length price.

3. Information about the amount of revenues, income or losses, assets and other items pursuant to each reporting segment

Fiscal 2022(From October 1, 2021 to September 30, 2022)

(Unit: Thousands of yen)

	Reporting Segments				Adjustments Note 1	Consolidated Note 2
	Investment Banking Business	Public Management Consulting Business	Entertainment Service Business	Total		
Revenues						
Revenues to third party	4,746,515	334,130	4,221,327	9,301,972	—	9,301,972
Inter-segment revenues and transfers	227,214	12,000	64,668	303,882	(303,882)	—
Total	4,973,729	346,130	4,285,995	9,605,855	(303,882)	9,301,972
Segment income (loss)	1,180,815	(14,879)	(34,568)	1,131,367	(543,604)	587,762
Segment assets	8,895,866	212,604	7,553,644	16,662,115	1,270,895	17,933,011
Other items						
Depreciation	30,542	302	480,786	511,630	33,563	545,194
Investment in associates accounted for using equity method	—	63,433	—	63,433	—	63,433
Increase on tangible fixed assets and intangible fixed assets	7,619	—	99,637	103,256	18,035	121,291

Notes:

1. Adjustments are presented below.

(1) Adjustment of segment income (loss), at (¥543,604) thousand, includes elimination of transactions among segments of ¥303,417 thousand and corporate expenses of (¥847,021) thousand, which are not allocatable to reporting segments. Corporate expenses are mainly general and administrative expenses, which do not belong to any reporting segments.

(2) Adjustment of segment assets, at ¥1,270,895 thousand, is the difference between elimination of transactions among segments, at (¥1,090,744) thousand, and corporate assets, at ¥2,361,639 thousand, which are not allocatable to any reporting segment.

2. Segment income (loss) is reconciled with operating income in the consolidated financial statements.

	Reporting Segments				Adjustments Note 1	Consolidated Note 2
	Investment Banking Business	Public Management Consulting Business	Entertainment Service Business	Total		
Revenues						
Revenues to third party	6,731,997	350,873	2,219,454	9,302,325	—	9,302,325
Inter-segment revenues and transfers	187,471	17,000	91,571	296,042	(296,042)	—
Total	6,919,469	367,873	2,311,025	9,598,367	(296,042)	9,302,325
Segment income (loss)	2,504,780	(34,068)	(364,116)	2,106,596	(762,616)	1,343,979
Segment assets	10,556,337	260,283	6,165,468	16,982,089	2,141,863	19,123,953
Other items						
Depreciation	28,906	0	378,018	406,925	37,833	444,758
Investment in associates accounted for using equity method	135,470	74,697	—	210,168	—	210,168
Increase on tangible fixed assets and intangible fixed assets	13,348	—	42,831	56,180	5,925	62,106

Notes:

1. Adjustments are presented below.

(1) Adjustment of segment income (loss), at (¥762,616) thousand, includes elimination of transactions among segments of ¥228,784 thousand and corporate expenses of (¥991,400) thousand, which are not allocatable to reporting segments. Corporate expenses are mainly general and administrative expenses, which do not belong to any reporting segments.

(2) Adjustment of segment assets, at ¥2,141,863 thousand, is the difference between elimination of transactions among segments, at (¥1,136,296) thousand, and corporate assets, at ¥3,278,160 thousand, which are not allocatable to any reporting segment.

2. Segment income (loss) is reconciled with operating income in the consolidated financial statements.

(Per Share Information)

(Unit: Yen)

Fiscal 2022 (From October 1, 2021 to September 30, 2022)		Fiscal 2023 (From October 1, 2022 to September 30, 2023)	
Net assets per share	32.72	Net assets per share	41.19
Basic earnings per share	0.88	Basic earnings per share	7.97
Diluted earnings per share	0.87	Diluted earnings per share	7.94

Note: Calculation of earnings per share and diluted earnings per share is based on the following data:

	Fiscal 2022 (From October 1, 2021 to September 30, 2022)	Fiscal 2023 (From October 1, 2022 to September 30, 2023)
Basic earnings per share		
Profit attributable to owners of parent (thousands of yen)	176,125	1,603,429
Amount not attributable to ordinary shares (thousands of yen)	—	—
Profit attributable to owners of parent related to ordinary shares (thousands of yen)	176,125	1,603,429
Average number of shares issued during the period (shares)	201,254,579	201,303,577
Diluted earnings per share		
Adjustment of profit attributable to owners of parent (thousands of yen)	—	—
Number of increased ordinary shares (shares)	563,455	740,212
[of which, stock acquisition rights] shares	[563,455]	[740,212]
Details on shares not included in calculation of diluted earnings per share due to non-dilutive effect	<p>Stock acquisition rights (stock options) issued on December 27, 2013, by special resolution at General Meeting of Shareholders on December 20, 2013 295 [Ordinary shares: 29,500]</p> <p>Stock acquisition rights (stock options) issued on January 26, 2015, by special resolution at General Meeting of Shareholders on December 19, 2014 530 [Ordinary shares: 53,000]</p> <p>Stock acquisition rights (stock options) issued on April 1, 2021, by special resolution at General Meeting of Shareholders on December 22, 2020 1,945 [Ordinary shares: 194,500]</p> <p>Stock acquisition rights (stock options) issued on December 24, 2021, by special resolution at General Meeting of Shareholders on December 21, 2021 1,815 [Ordinary shares: 181,500]</p>	<p>Stock acquisition rights (stock options) issued on January 26, 2015, by special resolution at General Meeting of Shareholders on December 19, 2014 530 [Ordinary shares: 53,000]</p> <p>Stock acquisition rights (stock options) issued on April 1, 2021, by special resolution at General Meeting of Shareholders on December 22, 2020 1,945 [Ordinary shares: 194,500]</p> <p>Stock acquisition rights (stock options) issued on December 24, 2021, by special resolution at General Meeting of Shareholders on December 21, 2021 1,815 [Ordinary shares: 181,500]</p> <p>Stock acquisition rights (stock options) issued on December 27, 2022, by special resolution at General Meeting of Shareholders on December 22, 2022 2,625 [Ordinary shares: 262,500]</p>