

Financial Results for the First Quarter of the Fiscal Year Ending September 30, 2021
[Japanese GAAP] (Non-Consolidated)

February 12, 2021

Name of Listed Company: Living Technologies Inc.
 Code Number: 4445 URL: <https://www.lvn.co.jp>
 Representative: Daimu Kawai, President and Representative Director
 Contact: Hiroyuki Kaneki, Administration General Manager
 Scheduled Date of Financial Statements Filing: February 12, 2021
 Scheduled Date of Dividend Payment Start: —
 Supplementary materials for Financial Results: Yes
 Investor conference for Financial Results: None

Stock Listing: TSE

Phone: 03-5847-8556

(Amounts are rounded down to the nearest one million yen)

1. Financial Results for the First Quarter of the Fiscal Year Ending September 30, 2021 (October 1, 2020 - December 31, 2020)

(1) Financial Results

(% indicates changes from previous year)

	Operating revenue		Operating income		Ordinary income		Net income	
	Millions of yen	%	Millions of yen	%	Millions of yen	%	Millions of yen	%
FY2021 1Q	661	42.5	18	△13.7	19	△14.0	11	△26.1
FY2020 1Q	464	—	22	—	23	—	16	—

	Net income per share	Diluted net income per share
	Yen	Yen
FY2021 1Q	8.84	8.80
FY2020 1Q	12.02	11.89

(Note) The Company did not prepare quarterly financial statements for the three months ended December 31, 2019. Accordingly, figures for the period and percentage of changes from previous year are not presented.

(2) Financial Position

	Total assets	Net assets	Equity ratio
	Millions of yen	Millions of yen	%
FY2021 1Q	1,741	819	47.1
FY2020	1,863	807	43.3

(Reference) Equity capital: FY 2021 1Q: ¥819 million FY 2020: ¥807 million

2. Dividends

	Dividends per share				
	End of the 1Q	End of the 2Q	End of the 3Q	Year-end	Annual
	Yen	Yen	Yen	Yen	Yen
FY2020	—	0.00	—	0.00	0.00
FY2021	—	—	—	—	—
FY2021 (forecast)	—	0.00	—	0.00	0.00

(Note) Changes from the latest dividend forecast: None

3. Forecasts of Financial Results for the Fiscal Year Ending September 30, 2021 (October 1, 2020 - September 30, 2021)

(% indicates changes from previous year)

	Operating revenue		Operating income		Ordinary income		Net income		Net income per share
	Millions of yen	%	Millions of yen	%	Millions of yen	%	Millions of yen	%	Yen
Full year	2,810	15.0	55	61.1	54	474.2	36	568	26.87

(Note) Changes from the latest financial forecast: None

*Notes

(1) Application of the accounting procedures for producing quarterly financial statements: Yes

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

1) Changes in accounting policies due to revisions of accounting standards: None

2) Changes in accounting policies due to reasons other than above 1): None

3) Changes in accounting estimates: None

4) Restatements: None

(3) Number of outstanding shares (common stock)

1) Number of outstanding shares (including treasury stock) at end of term

FY2021 1Q	1,340,012 shares	FY2020	1,340,012 shares
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2) Number of treasury stock at end of term

FY2021 1Q	22 shares	FY2020	— shares
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3) Average number of shares

FY2021 1Q	1,339,996 shares	FY2020 1Q	1,333,733 shares
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*Summary of financial results is out of scope of quarterly review by certified public accountant or audit corporation.

*Statement regarding the proper use of financial forecasts and other remarks

Descriptions regarding the future, including the financial projections contained in this report, are based on certain assumptions currently available to the Company, which are, at the discretion of the Company, deemed reasonable. Actual financial results may significantly vary due to various factors.