

**Financial Results for the Third Quarter of the Fiscal Year Ending September 30, 2022**  
**[Japanese GAAP] (Non-Consolidated)**

Aug 15, 2022

Name of Listed Company: Living Technologies Inc. Stock Listing: TSE  
 Code Number: 4445 URL: <https://www.lvn.co.jp>  
 Representative: Daimu Kawai, President and Representative Director  
 Contact: Hiroyuki Kaneki, Administration General Manager and Director Phone: 03-5847-8556  
 Scheduled Date of Financial Statements Filing: Aug 15, 2022  
 Scheduled Date of Dividend Payment Start: —  
 Supplementary materials for Financial Results: Yes  
 Investor conference for Financial Results: None

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

1. Financial Results for the Third Quarter of the Fiscal Year Ending September 30, 2022 (October 1, 2021 - June 30, 2022)

(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 | %     |
| FY2022 3Q | 2,295             | △2.4 | 333              | 228.1 | 335             | 207.8 | 213             | 235.8 |
| FY2021 3Q | 2,352             | 40.0 | 101              | 72.9  | 108             | 82.2  | 63              | 61.3  |

|           | Net income per share | Diluted net income per share |
|-----------|----------------------|------------------------------|
|           | Yen                  | Yen                          |
| FY2022 3Q | 159.23               | 158.81                       |
| FY2021 3Q | 47.49                | 47.32                        |

(2) Financial Position

|           | Total assets    | Net assets      | Equity ratio |
|-----------|-----------------|-----------------|--------------|
|           | Millions of yen | Millions of yen | %            |
| FY2022 3Q | 2,020           | 1,120           | 55.0         |
| FY2021    | 1,848           | 900             | 48.5         |

(Reference) Equity capital: FY 2022 3Q: ¥1,112 million FY 2021: ¥897 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    |
| FY2021           | —                   | 0.00          | —             | 0.00     | 0.00   |
| FY2022           | —                   | 0.00          |               |          |        |
| FY2022(forecast) |                     |               | —             | 0.00     | 0.00   |

(Note) Changes from the latest dividend forecast: None

3. Forecasts of Financial Results for the Fiscal Year Ending September 30, 2022 (October 1, 2021 - September 30, 2022)

|           | 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 | 3,450             | 6.4 | 500              | 258.8 | 500             | 237.7 | 272             | 206.5 | 202.87               |

(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: Yes
  - 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)
- 2) Number of treasury stock
- 3) Average number of shares

|           |                     |           |                     |
|-----------|---------------------|-----------|---------------------|
| FY2022 3Q | 1,343,488<br>shares | FY2021    | 1,342,244<br>shares |
| FY2022 3Q | 22<br>shares        | FY2021    | 22<br>shares        |
| FY2022 3Q | 1,342,382<br>shares | FY2021 3Q | 1,340,243<br>shares |

\*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.
- For the preconditions for business performance forecasts and notes on using the business forecasts, please refer to the attached document “1. (3) Explanation of future forecasts such as business performance”.