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February 28, 2025

To whom it may concern,

Corporate Name: YUKE'S Co., Ltd.

(Code: 4334 TSE Standard Market)

Representative: Yukinori Taniguchi, President and Representative Director

I n q u i r i e s: Kenta Yoshihara, Senior General Manager of Corporate Division

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(Correction and Numerical Data Correction)
Notice of Partial Amendment to the Consolidated Financial Results
for the Third Quarter of the Fiscal Year Ending January 2025 [Japanese GAAP]

In the "Summary of Consolidated Financial Results for the Third Quarter of the Fiscal Year Ending January 2025 [Japanese GAAP] (Consolidated)" announced on December 10, 2024, there were some matters that should be partially corrected in the content of the report, so we will inform you as follows. In addition, since there have been corrections to the numerical data, we will also send the corrected numerical data. The corrections are underlined.

1. Reason for Correction

After the announcement of the Consolidated Financial Results for the Third Quarter of the Fiscal Year Ending January 2025, the Company cancelled sales of 115 million yen, which had been recorded, due to a revision of contracts in the game software field due to client reasons. Accordingly, each stage profit will also be revised.

2. Contents of correction

- ① Summary Information Consolidated Financial Results for the Third Quarter of the Fiscal Year Ending January 1,2025
(1) Consolidated Financial Results (Cumulative)

(Before Correction)

(Yen amounts are rounded down to millions, unless otherwise noted.)

	Net sales		Operating profit		Ordinary profit		Profit attributable to owners of parent	
	Millions of yen	%	Millions of yen	%	Millions of yen	%	Millions of yen	%
Third Quarter of Fiscal Year Ending January 2025	<u>2,554</u>	<u>(17.5)</u>	<u>130</u>	<u>(46.0)</u>	<u>154</u>	<u>(56.3)</u>	<u>108</u>	-
Third Quarter Fiscal Year 2024/1	3,095	(2.8)	241	(69.4)	354	(63.6)	(1,328)	-

(NOTE) Comprehensive income 112 million yen (-%) for the third quarter of the fiscal year ended January 2025 (1,327) million yen (-%) for the third quarter of the fiscal year ended January 2024

	Per share Profit	Diluted earnings Basic earnings per share
	Yen	Yen
Third Quarter of Fiscal Year Ending January 2025	<u>12.91</u>	-
Third Quarter Fiscal Year 2024/1	(158.17)	-

(After correction)

(Yen amounts are rounded down to millions, unless otherwise noted.)

	Net sales		Operating profit		Ordinary profit		Profit attributable to owners of parent	
	Millions of yen	%	Millions of yen	%	Millions of yen	%	Millions of yen	%
Third Quarter of Fiscal Year Ending January 2025	<u>2,438</u>	<u>(21.2)</u>	<u>14</u>	<u>(93.9)</u>	<u>36</u>	<u>(89.8)</u>	<u>1</u>	-
Third Quarter Fiscal Year 2024/1	3,095	(2.8)	241	(69.4)	354	(63.6)	(1,328)	-

(NOTE) Comprehensive income 5 million yen (-%) for the third quarter of the fiscal year ended January 2025 (1,327) million yen (-%) for the third quarter of the fiscal year ended January 2024

	Per share Profit	Diluted earnings Basic earnings per share
	Yen	Yen
Third Quarter of Fiscal Year Ending January 2025	<u>0.23</u>	-
Third Quarter Fiscal Year 2024/1	(158.17)	-

② Summary Information Consolidated Financial Results for the Third Quarter of the Fiscal Year Ending January 1, 2025
 (2) Consolidated Financial Position

(Before Correction)

	Total assets	Net assets	Equity-to-asset ratio
	Millions of yen	Millions of yen	%
Third Quarter of Fiscal Year Ending January 2025	<u>3,133</u>	<u>2,500</u>	<u>76.7</u>
Year ended January 31, 2024	3,253	2,434	72.8

(Reference) Shareholders' equity: 3rd quarter of Fiscal Year 2025: 2,401 million yen Fiscal year ended January 2024: 2,367 million yen

(After correction)

	Total assets	Net assets	Equity-to-asset ratio
	Millions of yen	Millions of yen	%
Third Quarter of Fiscal Year Ending January 2025	<u>3,014</u>	<u>2,394</u>	<u>76.1</u>
Year ended January 31, 2024	3,253	2,434	72.8

(Reference) Shareholders' equity: 3rd quarter of Fiscal Year 2025: 2,295 million yen Fiscal year ended January 2024: 2,367 million yen

③ "(1) Explanation of Results of Operations" in "1. Qualitative Information on Quarterly Consolidated Financial Results"

(Before Correction)

<Abbreviation>

As a result of the above, for the first 3 quarters under review, net sales were 2,554 million yen (down 17.5% year on year), ordinary income was 154 million yen (down 56.3% year on year), and profit attributable to owners of parent was 108 million yen (loss attributable to owners of parent was 1,328 million yen in the same period of the previous fiscal year).

<Omitted>

(After correction)

<Abbreviation>

As a result of the above, for the first 3 quarters under review, net sales were 2,438 million yen (down 21.2% year on year), ordinary income was 36 million yen (down 89.8% year on year), and profit attributable to owners of parent was 1 million yen (loss attributable to owners of parent was 1,328 million yen in the same period of the previous fiscal year).

<Omitted>

④ "(2) Explanation of Financial Position" in "1. Qualitative Information on Quarterly Financial Results"

(Before Correction)

Total assets at the end of the third quarter of the current fiscal year decreased by 120 million yen from the end of the previous fiscal year to 3,133 million yen. The main factors were a 238 million yen increase in cash and deposits and a 326 million yen decrease in accounts receivable and contract assets.

Liabilities decreased by 186 million yen from the end of the previous fiscal year to 632 million yen. This was mainly due to a decrease of 300 million yen in short-term loans payable.

Net assets increased 66 million yen from the end of the previous fiscal year to 2,500 million yen. This was mainly due to quarterly profit attributable to owners of parent of 108 million yen, dividends of surplus of 84 million yen, and an increase in subscription rights to shares of 31 million yen.

(After correction)

Total assets at the end of the third quarter of the current fiscal year decreased by 238 million yen from the end of the previous fiscal year to 3,014 million yen. The main factors were a 238 million yen increase in cash and deposits and a 445 million yen decrease in accounts receivable and contract assets.

Liabilities decreased by 198 million yen from the end of the previous fiscal year to 620 million yen. This was mainly due to a decrease of 300 million yen in short-term loans payable.

Net assets decreased 40 million yen from the end of the previous fiscal year to 2,394 million yen. This was mainly due to quarterly profit attributable to owners of parent of 1 million yen, dividends of surplus of 84 million yen, and an increase in subscription rights to shares of 31 million yen.

⑤ 2.Quarterly Consolidated Financial Statements and Main Notes (1) Quarterly Consolidated Balance Sheets

(Before Correction)

(Thousands of yen)

	End of previous fiscal year (January 31, 2024)	End of 3rd quarter of the fiscal year under review (As of October 31, 2024)
Assets		
Current assets		
Cash and deposits	1,183,933	1,422,277
Notes and accounts and contract assets	1,115,386	788,734
Goods	0	-
Work in process	11,172	24,264
Prepaid expenses	34,031	39,249
Other	49,303	24,788
Allowance for doubtful accounts	(235)	(198)
Total current assets	2,393,592	2,299,116
Fixed assets		
Tangible fixed assets	34,690	38,382
Intangible fixed assets	1,701	7,092
Investments and other assets		
Investment securities	404,815	411,646
Other	520,868	479,156
Allowance for doubtful accounts	(102,052)	(102,052)
Total investments and other assets	823,632	788,750
Total non-current assets	860,024	834,226
Total assets	3,253,617	3,133,342
Liabilities		
Current liabilities		
Short-term borrowings	300,000	-
Accounts payable - other	239,961	246,261
Income taxes payable	9,557	32,825
Contract liabilities	77	308
Provision for bonuses	92,639	131,982
Provision for loss on orders received	2,700	-
Other	50,037	93,468
Total current liabilities	694,972	504,845
Non-current liabilities		
Long-term accounts payable - other	200	200
Retirement benefit liability	123,886	127,341
Other	250	250
Total non-current liabilities	124,336	127,791
Total liabilities	819,308	632,637
Net assets		
Shareholders' equity		
Stated capital	412,902	412,902
Capital surplus	510,822	511,590
Retained earnings	2,437,623	2,462,113
Treasury share	(1,060,229)	(1,054,323)
Total shareholders' equity	2,301,118	2,332,283
Accumulated other comprehensive income		
Valuation difference on available-for-sale securities	65,949	69,687
Total accumulated other comprehensive income	65,949	69,687
Share acquisition rights	67,239	98,734
Total net assets	2,434,308	2,500,705
Total liabilities and net assets	3,253,617	3,133,342

(After correction)

(Thousands of yen)

	End of previous fiscal year (January 31, 2024)	End of 3rd quarter of the fiscal year under review (As of October 31, 2024)
Assets		
Current assets		
Cash and deposits	1,183,933	1,422,277
Notes and accounts and contract assets	1,115,386	<u>670,225</u>
Goods	0	-
Work in process	11,172	24,264
Prepaid expenses	34,031	39,249
Other	49,303	24,788
Allowance for doubtful accounts	(235)	(198)
Total current assets	<u>2,393,592</u>	<u>2,180,607</u>
Fixed assets		
Tangible fixed assets	34,690	38,382
Intangible fixed assets	1,701	7,092
Investments and other assets		
Investment securities	404,815	411,646
Other	520,868	479,156
Allowance for doubtful accounts	(102,052)	(102,052)
Total investments and other assets	<u>823,632</u>	<u>788,750</u>
Total non-current assets	<u>860,024</u>	<u>834,226</u>
Total assets	<u>3,253,617</u>	<u>3,014,833</u>
Liabilities		
Current liabilities		
Short-term borrowings	300,000	-
Accounts payable - other	239,961	246,261
Income taxes payable	9,557	<u>20,866</u>
Contract liabilities	77	308
Provision for bonuses	92,639	131,982
Provision for loss on orders received	2,700	-
Other	50,037	93,468
Total current liabilities	<u>694,972</u>	<u>492,886</u>
Non-current liabilities		
Long-term accounts payable - other	200	200
Retirement benefit liability	123,886	127,341
Other	250	250
Total non-current liabilities	<u>124,336</u>	<u>127,791</u>
Total liabilities	<u>819,308</u>	<u>620,678</u>
Net assets		
Shareholders' equity		
Stated capital	412,902	412,902
Capital surplus	510,822	511,590
Retained earnings	2,437,623	<u>2,355,563</u>
Treasury share	(1,060,229)	(1,054,323)
Total shareholders' equity	<u>2,301,118</u>	<u>2,225,733</u>
Accumulated other comprehensive income		
Valuation difference on available-for-sale securities	65,949	69,687
Total accumulated other comprehensive income	<u>65,949</u>	<u>69,687</u>
Share acquisition rights	67,239	98,734
Total net assets	<u>2,434,308</u>	<u>2,394,155</u>
Total liabilities and net assets	<u>3,253,617</u>	<u>3,014,833</u>

⑥ 2.Quarterly Consolidated Financial Statements and Notes (2) Quarterly Consolidated Statements of Income and Quarterly Consolidated Statements of Comprehensive Income
Quarterly Consolidated Statements of Income (Third Quarter Consolidated Accumulated Period)

(Before Correction)

(Thousands of yen)

	First 3rd quarter of previous fiscal year (February 1, 2023 To October 31, 2023)	First 3rd quarter of fiscal year under review (February 1, 2024 To October 31, 2024)
Net sales	3,095,221	<u>2,554,224</u>
Cost of sales	2,066,459	1,880,022
Gross profit	1,028,761	<u>674,201</u>
Selling, general and administrative expenses	787,430	543,965
Operating profit	241,331	<u>130,235</u>
Non-operating income		
Interest income	8,550	5,339
Dividend income	1,357	1,799
Foreign exchange gains	101,396	<u>19,635</u>
Other	4,998	6,251
Total non-operating income	116,302	<u>33,025</u>
Non-operating expenses		
Interest expenses	197	146
Commission for purchase of treasury shares	499	-
Commitment fees	2,683	8,381
Total non-operating expenses	3,380	8,528
Ordinary profit	354,253	<u>154,733</u>
Extraordinary profit		
Gain on reversal of share acquisition rights	4,600	8,546
Total extraordinary income	4,600	8,546
Extraordinary loss		
Impairment losses	1,655,267	-
Total extraordinary losses	1,655,267	-
Profit (loss) before income taxes	(1,296,414)	<u>163,280</u>
Income taxes	32,022	<u>54,754</u>
Profit (loss)	(1,328,436)	<u>108,525</u>
Profit (loss) attributable to owners of parent	(1,328,436)	<u>108,525</u>

(After correction)

(Thousands of yen)

	First 3rd quarter of previous fiscal year (February 1, 2023 To October 31, 2023)	First 3rd quarter of fiscal year under review (February 1, 2024 To October 31, 2024)
Net sales	3,095,221	2,438,761
Cost of sales	2,066,459	1,880,022
Gross profit	1,028,761	558,738
Selling, general and administrative expenses	787,430	543,965
Operating profit	241,331	14,773
Non-operating income		
Interest income	8,550	5,339
Dividend income	1,357	1,799
Foreign exchange gains	101,396	16,588
Other	4,998	6,251
Total non-operating income	116,302	29,979
Non-operating expenses		
Interest expenses	197	146
Commission for purchase of treasury shares	499	-
Commitment fees	2,683	8,381
Total non-operating expenses	3,380	8,528
Ordinary profit	354,253	36,224
Extraordinary profit		
Gain on reversal of share acquisition rights	4,600	8,546
Total extraordinary income	4,600	8,546
Extraordinary loss		
Impairment losses	1,655,267	-
Total extraordinary losses	1,655,267	-
Profit (loss) before income taxes	(1,296,414)	44,771
Income taxes	32,022	42,795
Profit (loss)	(1,328,436)	1,975
Profit (loss) attributable to owners of parent	(1,328,436)	1,975

⑦ 2. Quarterly Consolidated Financial Statements and Notes (2) Quarterly Consolidated Statements of Income and Quarterly Consolidated Statements of Comprehensive Income
 Quarterly Consolidated Statements of Comprehensive Income (Third Quarter Consolidated Accumulated Period)

(Before Correction)

(Thousands of yen)

	First 3rd quarter of previous fiscal year (February 1, 2023 To October 31, 2023)	First 3rd quarter of fiscal year under review (February 1, 2024 To October 31, 2024)
Profit (loss)	(1,328,436)	<u>108,525</u>
Other comprehensive income		
Valuation difference on available-for-sale securities	1,155	3,737
Total other comprehensive income	1,155	3,737
Comprehensive income	(1,327,280)	<u>112,262</u>
Profit attributable to		
Comprehensive income attributable to owners of parent	(1,327,280)	<u>112,262</u>
Comprehensive income attributable to non-controlling interests	-	-

(After correction)

(Thousands of yen)

	First 3rd quarter of previous fiscal year (February 1, 2023 To October 31, 2023)	First 3rd quarter of fiscal year under review (February 1, 2024 To October 31, 2024)
Profit (loss)	(1,328,436)	<u>1,975</u>
Other comprehensive income		
Valuation difference on available-for-sale securities	1,155	3,737
Total other comprehensive income	1,155	3,737
Comprehensive income	(1,327,280)	<u>5,712</u>
Profit attributable to		
Comprehensive income attributable to owners of parent	(1,327,280)	<u>5,712</u>
Comprehensive income attributable to non-controlling interests	-	-

Remainder intentionally left blank