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January 31, 2024

Consolidated Financial Results for the Nine Months Ended December 31, 2023 (Under Japanese GAAP)

Company name: Money Partners Group Co., Ltd.
Listing: Tokyo Stock Exchange
Security code: 8732
URL: <https://www.moneypartners-group.co.jp/english/>
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Telephone: +81-3-4540-3804
Scheduled date to file quarterly securities report: January 31, 2024
Scheduled date to commence dividend payments: –
Preparation of supplementary materials on quarterly financial results: Yes
Holding of quarterly financial results briefings: None

(Yen amounts rounded down to millions unless otherwise noted)

1. Consolidated financial results for the nine months ended December 31, 2023 (April 1, 2023 to December 31, 2023)

(1) Consolidated financial results (cumulative)

(Percentages indicate year-on-year changes)

	Operating revenues		Net operating revenues		Operating income		Ordinary income		Net income attributable to owners of parent	
	Million yen	%	Million yen	%	Million yen	%	Million yen	%	Million yen	%
Nine months ended:										
December 31, 2023	4,229	(1.9)	4,079	(1.5)	899	(9.1)	889	(9.3)	599	(11.3)
December 31, 2022	4,310	8.3	4,144	8.9	989	32.2	980	24.6	675	12.3

Note: Comprehensive income
Nine months ended December 31, 2023: 605 million yen (11.1%)
Nine months ended December 31, 2022: 681 million yen 13.0%

	Basic earnings per share	Diluted earnings per share
Nine months ended:	Yen	Yen
December 31, 2023	18.79	—
December 31, 2022	21.18	—

(2) Consolidated financial position

	Total assets	Net assets	Equity ratio	Net assets per share
	Million yen	Million yen	%	Yen
As of December 31, 2023	67,665	13,696	20.2	429.62
As of March 31, 2023	72,409	13,580	18.8	425.97

For reference: Shareholders' equity
As of December 31, 2023: 13,696 million yen
As of March 31, 2023: 13,580 million yen

2. Dividends

	Annual dividends per share				
	End of 1Q	End of 2Q	End of 3Q	Fiscal year-end	Total
	Yen	Yen	Yen	Yen	Yen
Fiscal year ended March 31, 2023	—	3.75	—	9.00	12.75
Fiscal year ending March 31, 2024	—	6.00	—	—	—
Fiscal year ending March 31, 2024 (Forecast)	—	—	—	—	—

Note: Revisions to most recent dividend forecast: None
The dividend forecast is not disclosed for the same reason as stated in "3. Forecast of consolidated financial results for fiscal year ending March 31, 2024."

3. Forecast of consolidated financial results for fiscal year ending March 31, 2024 (April 1, 2023 to March 31, 2024)

Money Partners Group operates a financial instruments business, mainly in foreign exchange margin trading. The Group does not prepare earnings forecasts because it is difficult to predict the Group's earnings, which are heavily affected by fluctuation in exchange rates, market liquidity, and other aspects of the market environment, as well as the economic environments in Japan and overseas, and other factors. The Group publishes a Monthly Report instead, which includes operating revenues and other information such as foreign exchange trading volume, customer accounts, and other information that heavily impact financial results. The supplementary information on quarterly financial results (available only in Japanese) scheduled for disclosure on February 6, 2024, also contains information on the trend in selling, general and administrative expenses, which heavily affect financial results.

* **Notes**

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

2. Application of accounting procedures specific to the preparation of quarterly consolidated financial statements: None

3. Changes in accounting policies, accounting estimates, and restatement:

(1) Changes in accounting policies associated with revision of accounting standards:	None
(2) Changes in accounting policies other than in (1):	None
(3) Changes in accounting estimates:	None
(4) Restatement:	None

4. Shares outstanding (common shares)

(1) Total number of shares issued at end of period (including treasury shares)	As of Dec. 31, 2023	33,801,900
	As of Mar. 31, 2023	33,801,900
(2) Number of treasury shares at end of period	As of Dec. 31, 2023	1,921,404
	As of Mar. 31, 2023	1,921,404
(3) Average number of shares outstanding during period (cumulative from the beginning of the fiscal year)	Nine months ended Dec. 31, 2023	31,880,496
	Nine months ended Dec. 31, 2022	31,877,829

Note: The Company has introduced a performance-based stock compensation system for directors. Company shares held by trusts under this system are included in treasury shares.

* The quarterly financial summary is not subject to quarterly review by an accounting auditor or certified public accountant.

* Appropriate use of financial forecasts and other matters

Money Partners Group recognizes that long-term, consistent creation and enhancement of corporate value is fundamental to providing returns to our shareholders. We therefore position consistent, reasonable return to shareholders as one of the highest priority issues in management. Our basic policy on dividends from retained earnings is to pay dividends twice a year at the end of the second quarter and at fiscal year-end. The Group targets a dividend payout ratio of 50% of consolidated net income attributable to owners of parent, based on consideration of overall financial performance, the business environment, and other pertinent factors, while keeping in mind the balance between internal reserves for investment needed to improving operating performance and consistent, reasonable returns to shareholders. We plan to disclose the dividend forecast once it has been prepared for disclosure.

Money Partners Group will post the supplementary information on quarterly financial results (available only in Japanese) on the TDnet timely disclosure network operated by the Tokyo Stock Exchange and on our corporate website, on February 6, 2024.