## **Document and entity information**

	Apr 2023	Oct 2022
Company information		5 5. 252E
Company information		
FASF member mark		true
Document name		第2四半期決算短信 〔日本基準〕(連 結)
Filing date		2022-12-09
Company name		FreeBit Co.,Ltd.
Securities code		3843
URL		https://freebit.com/
Representative		
Title		代表取締役社長 CEO 兼 CTO
Name		石田 宏樹
Inquiries		77.1±17.1±3.1 = -21.7.24
Title		取締役グループ経営 企画本部長
Name		和田 育子
Tel		03-5459-0522
Other		2000 10 10
Quarterly statement filing date (as planned)		2022-12-12
Supplemental material of quarterly results		true
Way of getting Convening briefing of quarterly results		true
Target for briefing of quarterly results		itue (動画配信のみ)
Note to fraction processing method		(百万円未満切捨
		て)
Stock exchange listings		truo
Tokyo Tokyo Prime		true true
Tokyo Standard		ilue -
Tokyo Growth		_
Tokyo 1st section		-
Tokyo 2nd section		-
Tokyo Mothers		-
Tokyo JASDAQ		-
Tokyo PRO Market		-
Tokyo Others		-
Nagoya		-
Nagoya Premire		-
Nagoya Main		-
Nagoya Next		-
Nagoya Others		-
Sapporo		-
Sapporo		-
Sapporo Ambitious		-
Sapporo Others		-
Fukuoka		-
Fukuoka		-
Fukuoka Q-Board Fukuoka Others		-
Phoenix		-
Japan Securities Dealers Association		_
Business category		-
General Business	true	
Specific Business	-	
Fiscal Year End	2023-04-30	
Quarterly period		2

#### **Business Results-Quarterly operating results**

(in millions of yens)

	Oct 2022	Oct 2021
Quarterly operating results		
Quarterly operating results		
Consolidated operating results		
Consolidated income statements information		
Net sales		
Net sales	22,581	21,370
% change	5.7	-
Operating profit		
Operating profit	1,962	2,053
% change	-4.5	-
Ordinary profit		
Ordinary profit	1,805	1,999
% change	-9.7	-
Profit attributable to owners of parent		
Profit attributable to owners of parent	843	1,120
% change	-24.7	-
Note to consolidated income statements information		
Comprehensive income		
Comprehensive income	1,234	1,463
Change in comprehensive income	-15.6	-
Other consolidated operating results		
Basic earnings per share (Yen)	44.87	54.30
Diluted earnings per share (Yen)	44.55	54.11
Note to consolidated operating results		
Note to operating results	(注)「収益認識に 関する会計基準」 (企業会計基準第29 号 2020年3月31 日)等を前第1四半 期連結会適用している ため、2022年4月期 第2四半期に帰る各 数値の対前に同四半 期増減率は記載して おりません。	

#### **Business Results-Quarterly financial positions**

(in millions of yens)

Net assets 9,409 11,0 Capital adequacy ratio (%) 18.8 19 Note to consolidated financial positions			
Quarterly financial positions  Consolidated financial positions  Total assets 33,533 35,0  Net assets 9,409 11,0  Capital adequacy ratio (%) 18.8 19  Note to consolidated financial positions  Owner's equity 6,301 6,8		Oct 2022	Apr 2022
Consolidated financial positions         Total assets       33,533       35,0         Net assets       9,409       11,0         Capital adequacy ratio (%)       18.8       19         Note to consolidated financial positions       6,301       6,8         Owner's equity       6,301       6,8	Quarterly financial positions		
Total assets       33,533       35,0         Net assets       9,409       11,0         Capital adequacy ratio (%)       18.8       19         Note to consolidated financial positions       6,301       6,8         Owner's equity       6,301       6,8	Quarterly financial positions		
Net assets 9,409 11,0 Capital adequacy ratio (%) 18.8 15 Note to consolidated financial positions Owner's equity 6,301 6,8	Consolidated financial positions		
Capital adequacy ratio (%) 18.8 19 Note to consolidated financial positions Owner's equity 6,301 6,8	Total assets	33,533	35,050
Note to consolidated financial positions Owner's equity 6,301 6,8	Net assets	9,409	11,039
Owner's equity 6,301 6,8	Capital adequacy ratio (%)	18.8	19.6
	Note to consolidated financial positions		
Note to financial positions -	Owner's equity	6,301	6,881
	Note to financial positions	-	

#### **Business Results-Note to quarterly business results**

	Oct 2022
Quarterly note to business results	
Quarterly note to business results	
Note to consolidated financial results	

### **Quarterly Dividends**

(in millions of yens)

	Apr 2023	Oct 2022	Apr 2022
Quarterly dividends			
Quarterly dividends			
Dividends			
Dividend per share (Yen)			
Dividend per share (Yen)			
First quarter			
Result	-		-
Second quarter			
Result	0.00		0.00
Third quarter			
Result			-
Forecast	-		
Upper	-		
Lower	-		
Year end			
Result			7.50
Forecast	-		
Upper	-		
Lower	-		
Annual			
Result			7.50
Forecast	-		
Upper	-		
Lower	-		
Correction of dividend forecast from the most recent dividend forecast			
Correction of dividend forecast from the most recent dividend forecast			
Annual	-		
Note to dividends			
Note to dividends			
Annual		現時点において2023 年4月期の期末配当 予想については未定 であります。	

### **Quarterly Forecasts**

(in millions of yens)

	Apr 2023
Quarterly forecasts	
Quarterly forecasts	
Title for forecasts	3 . 2023年4月期の 連結業績予想(2022 年5月1日~2023年 4月30日)
Preamble to consolidated forecasts	
Preamble to forecasts	-
Main table of consolidated forecasts	
Net sales	
Net sales	
Forecast	46,000
Upper	-
Lower	-
% change	
Forecast	6.8
Upper	-
Lower	-
Operating profit	

Operating profit	
Forecast	2,900
Upper	-
Lower	-
% change	
Forecast	-8.4
Upper	-
Lower	-
Ordinary profit	
Ordinary profit	
Forecast	2,650
Upper	-
Lower	-
% change	
Forecast	-8.0
Upper	-
Lower	-
Profit attributable to owners of parent	
Profit attributable to owners of parent	
Forecast	700
Upper	-
Lower	-
% change	
Forecast	-15.4
Upper	-
Lower	-
Basic earnings per share (Yen)	
Basic earnings per share (Yen)	
Forecast	37.23
Upper	-
Lower	-
Note to consolidated forecasts	
Note to forecasts	-
Correction of financial forecast from the most recent financial forecast	
Correction of financial forecast from the most recent financial forecast	
Forecast	-

# Notes, Quarterly-Material changes in subsidiaries during this period changes in scope of consolidations resulting from change in subsidiaries

Material changes in subsidiaries during this period (Changes in scope of consolidations resulting from change is subsidiaries)

Material changes in subsidiaries during this period (Changes in scope of consolidations resulting from change is subsidiaries)

Others

Material changes in subsidiaries during this period (Changes in scope of consolidations resulting from change is subsidiaries)

Material changes in subsidiaries during this period (Changes in scope of consolidations resulting from change is subsidiaries)

Material changes in subsidiaries during this period (Changes in scope of consolidations resulting from change is subsidiaries)

Note to material changes in subsidiaries during this period

Note to material changes in subsidiaries during this period

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# Notes, Quarterly-Applying of specific accounting of the consolidated quarterly financial statements

Oct 2022

Applying of specific accounting of the consolidated quarterly financial statements

Applying of specific accounting of the consolidated quarterly financial statements

Others

statements
Applying of specific accounting of the consolidated quarterly financial statements
Note to applying of specific accounting of the consolidated quarterly financial statements
Note to applying of specific accounting of the consolidated

# Notes, Quarterly-Changes in accounting policies and accounting estimates retrospective restatement

	Oct 2022
Changes in accounting policies, accounting estimates and retrospective restatement	
Changes in accounting policies, accounting estimates and retrospective restatement	
Others	
Changes in accounting policies, accounting estimates and retrospective restatement	
Changes in accounting policies based on revisions of accounting standard	true
Changes in accounting policies other than ones based on revisions of accounting standard	-
Changes in accounting estimates	-
Retrospective restatement	-
Note to changes in accounting policies, accounting estimates and retrospective restatement	
Note to changes in accounting policies, accounting estimates and retrospective restatement	(注)詳細は、添付資料P.11「2.四半期連結財務諸表及び主な注記(4)四半期連結財務諸表に関する注記事項(会計方針の変更)」をご覧ください。

### Notes, Quarterly-Number of issued and outstanding shares common stock

	Oct 2022	Apr 2022	Oct 2021
Number of issued and outstanding shares (common stock)			
Number of issued and outstanding shares (common stock)			
Others			
Number of issued and outstanding shares (common stock)			
Number of issued and outstanding shares at the end of fiscal year (including treasury stock)	23,414,000	23,414,000	
Number of treasury stock at the end of fiscal year	4,603,815	4,613,969	
Average number of shares	18,803,743		20,628,422
Note to number of issued and outstanding shares (common stock)			
Note to number of issued and outstanding shares (common stock)	-		

This information is a summary of the earnings report. It does not contain all details included in the earnings report disclosed in Japanese.