

## Summary of Financial Results for Third Quarter of the Year Ending December 2024 [Japan GAAP] (Consolidated)

November 12, 2024

Name of Company: LTS, Inc. Stock Exchange Listing: Tokyo  
 Stock Code: 6560 URL <https://lt-s.jp/en/>  
 Representative: Title: Representative Director, President, Executive Officer Name: Hiroaki Kabashima  
 Contact Person: Title: Director, Vice President Executive Officer Name: Sungil Lee (Tel.) +81-3-6897-6140  
 Date of commencement of dividend payment: -  
 Preparation of quarterly supplementary materials: Yes  
 Convening of a quarterly results meeting: No

(Amounts less than one million are rounded down)

### 1. Financial results for third quarter of fiscal year ending December 2024 (January 1, 2024 - September 30, 2024)

#### (1) Operating results (consolidated)

(Percentage figures represent year-on-year change)

	Net sales		Operating profit		Ordinary profit		Profit attributable to owners of parent	
	million yen	%	million yen	%	million yen	%	million yen	%
Q3 of the year ending December 2024	12,246	48.8	766	40.6	795	37.1	700	89.6
Q3 of the year ended December 2023	8,231	17.3	545	27.7	580	38.2	369	34.9

(Note) Comprehensive income Q3 FY2024: 709million yen (92.0%) Q3 FY2023: 369 million yen (32.4%)

	Profit per share	Profit per share fully diluted
	yen	yen
Q3 of the year ending December 2024	156.06	153.12
Q3 of the year ended December 2023	81.96	79.35

#### (2) Financial position (consolidated)

	Total assets	Net assets	Capital adequacy ratio
	million yen	million yen	%
Q3 of the year ended December 2024	11,518	4,236	35.9
Year ended December 2023	11,976	3,618	29.2

(Reference) Shareholders' equity Q3 2024: 4,131million yen FY2023: 3,493 million yen

Note: In the third quarter consolidated accounting period of the fiscal year ending December 2024, the Company finalized the provisional accounting treatment for a business combination, and the finalized figures have been reflected in the fiscal year ended December 31, 2023.

#### 2. Dividends

	Dividend per share				
	End of Q1	End of Q2	End of Q3	End of FY	Total
	Yen	yen	yen	yen	yen
Year ended December 2023	-	0	-	0	0
Year ending December 2024	-	0	-	-	-
Year ending December 2024 (forecast)	-	-	-	30.0	30.0

(Note) Revision to the most recently announced dividend forecast: No

### 3. Forecast for the fiscal year ending December 2024 (January 1, 2024 - December 31, 2024)

(Percentage figures represent year-on-year change)

	Net sales		Operating profit		Ordinary profit		Profit attributable to owners of parent		Profit per share
	million yen	%	million yen	%	million yen	%	million yen	%	yen
Full year	16,500	34.8	1,250	75.5	1,150	53.6	970	113.4	216.16

(Note) Revisions to the most recently announced earnings forecast: Yes

\* Notice

- (1) Changes in main subsidiaries during year to quarter end: No  
(Changes in specific subsidiaries accompanied by changes in the scope of consolidation)  
New consolidations:      company(ies) (Company name(s)); Exclusions:      company(ies) (Company name(s))
- (2) Application of accounting treatment specific to the preparation of the quarterly consolidated financial statements: No
- (3) Changes in accounting policies, accounting estimates, and restatements  
(a) Changes in accounting policies due to revision of accounting standards: No  
(b) Changes in accounting policies other than those in (a): No  
(c) Changes in accounting estimates: No  
(d) Restatements: No

(4) Number of shares outstanding (common shares)

- (a) Shares outstanding (including treasury shares) at end of period
- (b) Treasury shares at end of period
- (c) Average number of shares during period

Q3 of year ending December 2024	4,585,475 shares	Year ended December 2023	4,563,475 shares
Q3 of year ending December 2024	90,574 shares	Year ended December 2023	55,487 shares
Q3 of year ending December 2024	4,487,370 shares	Q3 of the year ended December 2023	4,507,957 shares

\* Cautionary statement regarding business results forecasts and special notes

The financial forecasts and other forward-looking statements herein are based on currently available information and assumptions considered by the Company to be reasonable and do not represent a commitment from the Company that they will be achieved. Actual results may differ substantially due to various factors.

(Change in unit for displaying monetary amounts)

The monetary amounts of accounts and other items presented in the Company's quarterly consolidated financial statements were previously stated in thousands of yen, but effective from the first period of the current fiscal year, the amounts are now stated in millions of yen. For ease of comparison, the figures for the previous consolidated fiscal year and the third period of the previous fiscal year are also presented in millions of yen.