

TAKE and GIVE NEEDS Co.,Ltd.

(Correction/Correction of Numerical Data)
“Consolidated Financial Results for FY2024 [Japanese GAAP]”

Tokyo, Jun. 20, 2025

Stock code: 4331 Tokyo Stock Exchange Prime Market
 Representative (Title) Representative Director, President (Name) Kenji Iwase
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The Company have made some corrections to the "Consolidated Financial Results for the Fiscal Year Ended March 31,2025 [Japanese GAAP]" announced on May 14, 2025. As numerical data (XBRL Data) has also been corrected, the corrected numerical data is also provided.

1. Reason for the correction

After the announce of “Consolidated Financial Results for the Fiscal Year Ended March 31, 2025 [Japanese GAAP],” it was discovered that there were partial errors in (2) Consolidated Financial Position and (3) Consolidated statement of cash flows in 1. Consolidated Financial Results, (1) Non-Consolidated Operating Results, and (2) Non-Consolidated Financial Position in (Reference Information) Non-Consolidated Financial Results, and (3) Overview of cashflows for the Fiscal Year, (4) Consolidated statement of cash flows, and (5) Notes Regarding Consolidated Financial statement in (Appendix) 1. Overview of Operating Results.

2. Details of correction

Corrected parts are underlined.

1.Consolidated Financial Results (Apr.1,2024-Mar.31,2025)

(2) Consolidated Financial Position

[Before Correction]

	Total Assets	Net Assets	Equity Ratio	BPS
	JPYmn	JPYmn	%	JPY
Mar.31,2025	53,241	18,211	34.1	<u>1,247.84</u>
Mar.31,2024	54,380	16,963	31.2	1,019.87

[After Correction]

	Total Assets	Net Assets	Equity Ratio	BPS
	JPYmn	JPYmn	%	JPY
Mar.31,2025	53,241	18,211	34.1	<u>1,242.90</u>
Mar.31,2024	54,380	16,963	31.2	1,019.87

(3) Consolidated statement of cash flows

[Before Correction]

	Cash flows from operating activities	Cash flows from investing activities	Cash flows from financing activities	Cash and cash equivalents at end of period
	JPYmn	JPYmn	JPYmn	JPY
Mar.31,2025	<u>5,272</u>	<u>(596)</u>	(5,001)	8,809
Mar.31,2024	3,812	(2,504)	(4,392)	9,134

[After Correction]

	Cash flows from operating activities	Cash flows from investing activities	Cash flows from financing activities	Cash and cash equivalents at end of period
	JPYmn	JPYmn	JPYmn	JPY
Mar.31,2025	<u>5,462</u>	<u>(786)</u>	(5,001)	8,809
Mar.31,2024	3,812	(2,504)	(4,392)	9,134

(Reference Information) Non-Consolidated Financial Results

1.Non-Consolidated Operating Results (Apr.1,2024-Mar.31,2025)

(1) Non-Consolidated Operating Results

[Before Correction]

“%” indicates the year-on-year percentage change

	Net Sales		Operating Profit		Ordinary Profit		Profit	
	JPYmn	%	JPYmn	%	JPYmn	%	JPYmn	%
Mar.31,2025	39,801	(0.7)	2,629	(9.9)	<u>2,926</u>	<u>4.1</u>	3,181	245.9
Mar.31,2024	40,084	(0.1)	2,918	4.5	2,813	15.0	919	(73.3)

[After Correction]

“%” indicates the year-on-year percentage change

	Net Sales		Operating Profit		Ordinary Profit		Profit	
	JPYmn	%	JPYmn	%	JPYmn	%	JPYmn	%
Mar.31,2025	39,801	(0.7)	2,629	(9.9)	<u>2,511</u>	<u>(10.7)</u>	3,181	245.9
Mar.31,2024	40,084	(0.1)	2,918	4.5	2,813	15.0	919	(73.3)

(2) Non-Consolidated Financial Position

[Before Correction]

	Total Assets	Net Assets	Equity Ratio	BPS
	JPYmn	JPYmn	%	JPY
Mar.31,2025	<u>47,779</u>	15,671	32.8	1,073.83
Mar.31,2024	49,809	14,862	29.8	875.79

[After Correction]

	Total Assets	Net Assets	Equity Ratio	BPS
	JPYmn	JPYmn	%	JPY
Mar.31,2025	<u>47,633</u>	15,671	32.8	1,073.83
Mar.31,2024	49,809	14,862	29.8	875.79

1. Overview of Operating Results

(3) Overview of Cash Flows for the Fiscal Year

[Before Correction]

Net Cash provided by operating activities was 5,272 JPYmn and Net cash used in investing activities was 596 JPYmn...Net Cash provided by operating activities was 5,272 JPYmn...Net cash used in investing activities was 596

	FY2021	FY2022	FY2023	FY2024	FY2025
Equity Ratio (%)	14.9	21.9	28.5	31.2	34.1
Market-based Equity Ratio (%)	25.5	27.7	33.7	29.0	24.9
Interest-bearing debt to cash flow ratio(year)	-	4.7	8.4	6.9	<u>4.5</u>
Interest Coverage Ratio(%)	-	16.8	8.0	7.7	<u>10.1</u>

[After Correction]

Net Cash provided by operating activities was 5,462 JPYmn and Net cash used in investing activities was 786 JPYmn...Net Cash provided by operating activities was 5,462 JPYmn...Net cash used in investing activities was 786

	FY2021	FY2022	FY2023	FY2024	FY2025
Equity Ratio (%)	14.9	21.9	28.5	31.2	34.1
Market-based Equity Ratio (%)	25.5	27.7	33.7	29.0	24.9
Interest-bearing debt to cash flow ratio(year)	-	4.7	8.4	6.9	<u>4.7</u>
Interest Coverage Ratio(%)	-	16.8	8.0	7.7	<u>10.5</u>

(4) Consolidated statement of cash flows

[Before Correction]

Million yen, rounded down

	FY ended March 31, 2024	FY ended March 31, 2025
Cash flows from operating activities		
Profit before income taxes	3,286	3,235
Depreciation and amortization	1,881	2,054
Impairment loss	530	820
Amortization of goodwill	3	-
Netting of security deposits and lease fees	38	38
Increase (decrease) in accrued bonuses	(74)	(92)
Increase (decrease) in allowance for doubtful accounts	139	-
Increase (decrease) in provision for share-based executive compensation	(1)	-
Penalty income	(34)	-
Compensation income	(18)	-
Interest and dividends received	(0)	(3)
Insurance income	(10)	-
Non-operating commission fee	12	-
Interest expense	491	512
Decrease (increase) in sales of securities	(62)	-
Decrease (increase) in sales of fixed assets	-	(469)
Decrease (increase) in operating loans receivable	(718)	(185)
Decrease (increase) in accounts receivable	(129)	55
Increase (decrease) in accounts payable	138	325
Decrease (increase) in prepaid expenses	(32)	(19)
Increase (decrease) in accounts payable	(533)	(533)
Increase (decrease) in advances received	41	(46)
Increase (decrease) in contract liabilities	(137)	(26)
Other	(729)	397
Sub-total	4,081	6,061
Interest and dividends received	0	3
Interest paid	(492)	(519)
Insurance income	10	-
Penalty income	34	-
Compensation Income	18	-
Income taxes paid	160	(272)
Net cash provided by operating activities	3,812	5,272
Cash flows from investing activities		
Loss (gain) on trust deposits	43	-
Purchase of software	(221)	(87)
Proceeds from sale of property, plant and equipment	—	906
Purchase of property, plant and equipment	(2,357)	(1,449)
Proceeds from collection of loans	68	-
Collection of loans receivable	15	1
Payments into security deposits	(88)	(56)
Proceeds from collection of security deposits	35	87
Net cash used in investing activities	△2,504	△596
Cash flows from financing activities		
Net increase (decrease) in short-term borrowings	(770)	240
Income from long-term borrowings	3,900	3,470
Repayment of long-term borrowings	(6,668)	(6,049)
Purchase of treasury shares	(0)	(2,001)
Payment for non-operating commission fee	(12)	-
Repayment of lease obligations	(244)	(280)
Dividends paid	(596)	(379)
Net cash provided by financing activities	(4,392)	(5,001)
Effect of exchange rate changes on cash and cash equivalents	—	—
Increase (decrease) in cash and cash equivalents	(3,084)	(325)
Cash and cash equivalents at beginning of period	12,218	9,134
Cash and cash equivalents at end of period	9,134	8,809

[After Correction]

Million yen, rounded down

	FY ended March 31, 2024	FY ended March 31, 2025
Cash flows from operating activities		
Profit before income taxes	3,286	3,235
Depreciation and amortization	1,881	2,054
Impairment loss	530	820
Amortization of goodwill	3	-
Netting of security deposits and lease fees	38	38
Increase (decrease) in accrued bonuses	(74)	(92)
Increase (decrease) in allowance for doubtful accounts	139	(0)
Increase (decrease) in provision for share-based executive compensation	(1)	0
Penalty income	(34)	-
Compensation income	(18)	-
Interest and dividends received	(0)	(3)
Insurance income	(10)	(2)
Non-operating commission fee	12	-
Interest expense	491	512
Decrease (increase) in sales of securities	(62)	-
Decrease (increase) in sales of fixed assets	-	(469)
Decrease (increase) in operating loans receivable	(718)	(185)
Decrease (increase) in accounts receivable	(129)	55
Increase (decrease) in accounts payable	138	325
Decrease (increase) in prepaid expenses	(32)	(19)
Increase (decrease) in accounts payable	(533)	(533)
Increase (decrease) in advances received	41	(46)
Increase (decrease) in contract liabilities	(137)	(26)
Other	(729)	587
Sub-total	4,081	6,249
Interest and dividends received	0	3
Interest paid	(492)	(519)
Insurance income	10	2
Penalty income	34	-
Compensation Income	18	-
Income taxes paid	160	(272)
Net cash provided by operating activities	3,812	5,462
Cash flows from investing activities		
Loss (gain) on trust deposits	43	0
Purchase of software	(221)	(87)
Proceeds from sale of property, plant and equipment	—	906
Purchase of property, plant and equipment	(2,357)	(1,449)
Payment for asset retirement obligations	-	(189)
Proceeds from collection of loans	68	-
Collection of loans receivable	15	1
Payments into security deposits	(88)	(56)
Proceeds from collection of security deposits	35	87
Net cash used in investing activities	(2,504)	(786)
Cash flows from financing activities		
Net increase (decrease) in short-term borrowings	(770)	240
Income from long-term borrowings	3,900	3,470
Repayment of long-term borrowings	(6,668)	(6,049)
Purchase of treasury shares	(0)	(2,001)
Payment for non-operating commission fee	(12)	-
Repayment of lease obligations	(244)	(280)
Dividends paid	(596)	(379)
Net cash provided by financing activities	(4,392)	(5,001)
Effect of exchange rate changes on cash and cash equivalents	—	—
Increase (decrease) in cash and cash equivalents	(3,084)	(325)
Cash and cash equivalents at beginning of period	12,218	9,134
Cash and cash equivalents at end of period	9,134	8,809

(5) Notes Regarding Consolidated Financial Statement
(Per Share Information)

[Before Correction]

	FY ended March 31, 2024	FY ended March 31, 2025
Net assets per share (JPY)	1,019.87	<u>1,247.84</u>
Earnings (loss) per share (JPY)	113.59	243.15
Earnings per share (diluted) (JPY)	103.07	-

[After Correction]

	FY ended March 31, 2024	FY ended March 31, 2025
Net assets per share (JPY)	1,019.87	<u>1,242.90</u>
Earnings (loss) per share (JPY)	113.59	243.15
Earnings per share (diluted) (JPY)	103.07	-

End