

Financial Information / Non-financial Information

# Financial Information

WILL GROUP, INC. and its consolidated subsidiaries  
Fiscal years ended March 31\*

Japanese GAAP

IFRS

	FY3/14	FY3/15	FY3/16	FY3/17	FY3/18	FY3/19	FY3/20	FY3/21	FY3/22	FY3/23	
<b>Profit and loss</b>											
Net sales/Revenue (Millions of yen)	26,798	32,586	45,028	60,599	79,197	79,273	103,300	121,916	118,249	131,080	143,932
Operating profit (Millions of yen)	808	939	1,429	1,963	2,422	2,597	2,957	4,145	4,030	5,472	5,318
Profit attributable to owners of parent (Millions of yen)	384	547	692	1,011	1,222	1,451	1,539	2,380	2,363	3,286	3,236
<b>Financial conditions</b>											
Net assets/Total equity (Millions of yen)	2,536	3,139	4,250	5,018	9,860	8,497	5,224	7,123	10,027	13,121	15,877
Total assets (Millions of yen)	6,091	8,022	12,343	17,300	28,095	35,600	43,398	44,600	46,760	52,350	54,939
<b>Cash flows</b>											
Cash flows from operating activities (Millions of yen)	(216)	1,235	453	38	3,503	4,462	2,807	4,908	4,316	4,350	4,816
Cash flows from investing activities (Millions of yen)	(250)	(685)	(1,201)	(1,576)	(2,095)	(2,331)	(5,635)	(3,035)	(433)	(306)	(1,761)
Free cash flows (Millions of yen)	(467)	550	(748)	(1,538)	1,408	2,131	(2,827)	1,872	3,883	4,044	3,055
Cash flows from financing activities (Millions of yen)	770	(257)	1,080	2,446	3,971	3,247	564	(2,631)	(2,646)	(2,959)	(2,783)
<b>Financial indicators</b>											
ROE (%)	-	-	-	-	19.9	27.9	27.4	50.5	35.1	33.5	24.9
ROA (%)	-	-	-	-	5.4	5.1	3.9	5.4	5.2	6.6	6.0
EBITDA (Millions of yen)	-	-	-	-	3,044	3,578	4,570	6,136	6,259	7,556	7,456
Basic earnings per share (Yen)	-	-	-	-	58.04	68.91	69.46	107.07	106.35	147.03	143.20
Net assets per share/Equity attributable to owners of parent per share (Yen)	-	-	-	-	373.76	319.04	188.71	235.46	370.13	505.08	646.04
Dividend per share (Yen)	-	-	-	-	18.00	18.00	18.00	23.00	24.00	34.00	44.00
Dividend payout ratio (consolidated) (%)	-	-	-	-	31.3	26.1	25.9	21.5	22.6	23.1	30.7

\*Transition to International Financial Reporting Standards (IFRS) in FY3/18. Both Japanese GAAP and IFRS are used for FY3/18 figures. Financial indicators are shown only for FY3/18 and later.