

Coach A (9339 TSE Standard) ----- December 23, 2022**Offers systemic coaching that, unlike traditional coaching, develops the entire organization**

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For inquiries concerning the report, please contact info@stock-r.org

[9339 Coach A Sector : Serveces]

Fiscal Year	Net sales (mn yen)	YoY (%)	Operating profit (mn yen)	YoY (%)	Ordinary profit (mn yen)	YoY (%)	Profit (mn yen)	YoY (%)	EPS (yen)	BPS (yen)	DPS (yen)
Dec.2020	2,432	-	-381	-	-395	-	-299	-	-175.0	766.2	0.0
Dec.2021	3,306	35.9	361	-	416	-	245	-	142.1	943.1	15.0
Dec.2022 f	3,541	7.1	463	28.3	499	20.0	383	56.3	218.1	-	18.0

Note: Consolidated basis. Figures for the fiscal year ending December 2022 are the company's forecasts.
It conducted 1-to-2 stock split on September 16, 2022. Per share indicies are adjusted retroactively.

Operates Human Resource Development Business with Focus on Business Coaching

Coach A is in the coaching business. The company is also active in overseas expansion, including business subsidiaries in China (Shanghai), Thailand (Bangkok) and the United states (New York). The Coach A group provides coaching in English, Chinese and Thai, let alone in Japanese, and gives it a global presence.

Coaching is a process in which, through dialogue, the client is encouraged to come up with strategies to achieve their goals. It is an approach that encourages people to find answers for themselves. The goal of coaching is to encourage a change in behavior.

In traditional coaching, through a process of approval, listening and questioning, the coach helps to foster awareness on the part of the individual client. The approach is to elicit ideas for behavioral change and encourage spontaneous action. In contrast, Coach A's systemic coaching approach encompasses these approaches and works throughout the organization. Systemic coaching is an approach designed to develop the entire organization, rather than coaching only managerial and executive-level personnel. It supports the growth of the organization as a whole by unifying the management team and reinforcing connections within and outside the organization.

Services Provided

The group's primary business is systemic coaching for organizational development, and it is also engaged in a human resource development coaching business.

The company's clients are mainly listed companies and their affiliates. Its learning programs for aspiring coaches, however, are designed for individuals. Services designed for organizational transformation are priced by course, while other services are priced per individual participant.

Coach A (9339 TSE Standard) - - - - - December 23, 2022**Financial Statements**

Statement of income	Fiscal Year	Dec.2020		Dec.2021		Nine months to Sep. 2022	
		(mn yen)	(%)	(mn yen)	(%)	(mn yen)	(%)
Net sales		2,432	100.0	3,306	100.0	2,651	100.0
Cost of sales		1,914	78.7	1,837	55.6	1,179	44.5
Gross profit		518	21.3	1,468	44.4	1,471	55.5
Selling, general and administrative expenses		899	37.0	1,106	33.5	977	36.9
Operating profit		-381	-15.7	361	10.9	493	18.6
Non-operating income		11	-	54	-	98	-
Non-operating expenses		26	-	0	-	7	-
Ordinary profit		-395	-16.2	416	12.6	584	22.0
Profit before income taxes		-392	-16.1	388	11.7	579	21.8
Profit attributable to owners of parent		-299	-12.3	245	7.4	478	18.0

Balance sheet	Fiscal Year	Dec.2020		Dec.2021		Sep. 2022	
		(mn yen)	(%)	(mn yen)	(%)	(mn yen)	(%)
Current assets		1,402	62.4	2,340	75.0	2,618	76.1
Cash and deposits		1,206	53.6	2,145	68.7	2,397	69.7
Accounts receivable-trade		120	5.3	116	3.7	128	3.7
Prepaid expenses		3	0.1	3	0.1	2	0.1
Non-current assets		846	37.6	780	25.0	820	23.8
Property, plant and equipment		80	3.6	82	2.6	72	2.1
Intangible assets		348	15.5	351	11.2	375	10.9
Investments and other assets		417	18.5	345	11.1	372	10.8
Total assets		2,248	100.0	3,121	100.0	3,439	100.0
Current liabilities		894	39.8	1,449	46.4	1,309	38.1
Accounts payable - trade		42	1.9	62	2.0	61	1.8
Non-current liabilities		45	2.0	28	0.9	29	0.8
Net assets		1,309	58.2	1,643	52.6	2,100	61.1
Owners' equity		1,309	58.2	1,643	52.6	2,100	61.1

Statement of cash flows	Fiscal Year	Dec.2020	Dec.2021
		(mn yen)	(mn yen)
Cash flows from operating activities		-131	957
Depreciation		69	72
Cash flows from investing activities		-57	-62
Cash flows from financing activities		-26	33
Dividends paid		-25	-
Net increase in cash and cash equivalents		-226	939
Cash and cash equivalents		1,207	2,146

Note: Consolidated

Source: Prepared by Stock Research Center based on the notifiable prospectus.

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