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Consolidated Financial Results for the Three Months Ended June 30, 2024 [Japanese GAAP]



August 9, 2024

Company name: KATO WORKS CO., LTD.
 Stock exchange listing: Tokyo Stock Exchange
 Code number: 6390
 URL: <https://www.kato-works.co.jp>
 Representative: Kimiyasu Kato, President and Representative Director
 Contact: Hidetada Yanagihara, Executive Officer and General Manager, Finance Control Department
 Phone: +81-3-3458-1130
 Scheduled date of commencing dividend payments: –
 Availability of supplementary briefing material on financial results: Available
 Schedule of financial results briefing session: Not scheduled

(Amounts of less than one million yen are rounded down.)

1. Consolidated Financial Results for the Three Months Ended June 30, 2024 (April 1, 2024 - June 30, 2024)

(1) Consolidated Operating Results (% indicates changes from the previous corresponding period.)

	Net sales		Operating profit		Ordinary profit		Profit attributable to owners of parent	
	Million yen	%	Million yen	%	Million yen	%	Million yen	%
Three months ended June 30, 2024	10,823	(17.2)	(78)	–	438	(46.2)	(252)	–
June 30, 2023	13,076	11.9	190	–	814	566.0	631	487.4

(Note) Comprehensive income: Three months ended June 30, 2024: ¥429 million [(58.0%)]
 Three months ended June 30, 2023: ¥1,022 million [11.5%]

	Basic earnings per share	Diluted earnings per share
Three months ended	Yen	Yen
June 30, 2024	(21.54)	–
June 30, 2023	53.90	–

(2) Consolidated Financial Position

	Total assets	Net assets	Equity ratio
	Million yen	Million yen	%
As of June 30, 2024	101,141	51,453	50.8
As of March 31, 2024	105,330	51,551	47.9

(Reference) Equity: As of June 30, 2024: ¥51,390 million
 As of March 31, 2024: ¥50,414 million

2. Dividends

	Annual dividends				
	1st quarter-end	2nd quarter-end	3rd quarter-end	Year-end	Total
	Yen	Yen	Yen	Yen	Yen
Fiscal year ended March 31, 2024	–	20.00	–	45.00	65.00
Fiscal year ending March 31, 2025	–				
Fiscal year ending March 31, 2025 (Forecast)		35.00	–	35.00	70.00

(Note) Revision to the forecast for dividends announced most recently: Yes

3. Consolidated Financial Results Forecast for the Fiscal Year Ending March 31, 2025 (April 1, 2024 - March 31, 2025)

(% indicates changes from the previous corresponding period.)

	Net sales		Operating profit		Ordinary profit		Profit attributable to owners of parent	Basic earnings per share
	Million yen	%	Million yen	%	Million yen	%	Million yen	Yen
Full year	70,000	21.7	2,100	27.0	1,500	(41.8)	(5,400)	– (460.88)

(Note) Revision to the financial results forecast announced most recently: Yes

*** Notes:**

- (1) Significant changes in the scope of consolidation during the period: None
Newly included: – companies (–)
Excluded: – companies (–)
- (2) Accounting methods adopted particularly for the preparation of quarterly consolidated financial statements:
None
- (3) Changes in accounting policies, changes in accounting estimates and retrospective restatement
1) Changes in accounting policies due to the revision of accounting standards: None
2) Changes in accounting policies other than 1) above: None
3) Changes in accounting estimates: None
4) Retrospective restatement: None
- (4) Total number of shares issued and outstanding (common stock)
1) Total number of shares issued and outstanding at the end of the period (including treasury shares):
June 30, 2024: 11,743,587 shares
March 31, 2024: 11,743,587 shares
- 2) Total number of treasury shares at the end of the period:
June 30, 2024: 26,855 shares
March 31, 2024: 26,853 shares
- 3) Average number of shares during the period:
Three months ended June 30, 2024: 11,716,733 shares
Three months ended June 30, 2023: 11,717,046 shares

* Review of the Japanese-language originals of the attached consolidated quarterly financial statements by certified public accountants or an audit firm: Yes (voluntary)

* Explanation on the proper use of financial results forecast and other notes

The financial results forecast and other forward-looking statements described herein are based on the information currently available to the Company and certain assumptions that the Company considers reasonable, and actual financial results may significantly differ from the forecast and statements due to various factors.

For the assumptions underlying the financial results forecast and the notes on the use of the financial results forecast, please see “(3) Explanation on Consolidated Financial Results Forecast and Other Forward-looking Information” under “1. Overview of Operating Results, etc.” on page 4 of the Attachment.