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Consolidated Financial Results for the Six Months Ended September 30, 2024 (Under Japanese GAAP)



November 8, 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 to file semi-annual securities report: November 14, 2024
 Scheduled date of commencing dividend payments: December 9, 2024
 Preparation of supplementary briefing material on financial results: Available
 Schedule of financial results briefing: Not scheduled

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

1. Consolidated Financial Results for the Six Months Ended September 30, 2024 (April 1, 2024 - September 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	%
Six months ended September 30, 2024	26,483	(10.4)	845	5.7	1,340	(16.5)	(4,988)	—
Six months ended September 30, 2023	29,568	13.0	800	165.6	1,604	60.5	2,521	164.6

(Note) Comprehensive income: Six months ended September 30, 2024: ¥(5,043) million [-%]
 Six months ended September 30, 2023: ¥3,364 million [80.1%]

	Basic earnings per share	Diluted earnings per share
Six months ended	Yen	Yen
September 30, 2024	(425.60)	—
September 30, 2023	215.22	—

(2) Consolidated Financial Position

	Total assets	Net assets	Equity ratio
	Million yen	Million yen	%
As of September 30, 2024	95,500	46,000	48.1
As of March 31, 2024	105,330	51,551	47.9

(Reference) Equity: As of September 30, 2024: ¥45,922 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	–	35.00			
Fiscal year ending March 31, 2025 (Forecast)			–	35.00	70.00

(Note) Revision to the forecast for dividends announced most recently: None

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
Full year	Million yen	%	Million yen	%	Million yen	%	Million yen	Yen
	61,500	7.0	1,500	(9.3)	1,600	(37.9)	(4,200)	–
								(358.32)

(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 semi-annual 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):

September 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:

September 30, 2024: 10,792 shares

March 31, 2024: 26,853 shares

3) Average number of shares during the period (cumulative from the beginning of the fiscal year):

Six months ended September 30, 2024: 11,721,322 shares

Six months ended September 30, 2023: 11,717,026 shares

* Semi-annual financial results reports are exempt from review conducted by certified public accountants or an audit firm.

* 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 5 of the Attachment.