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Consolidated Financial Results for the Nine Months Ended December 31, 2024 [Japanese GAAP]

February 13, 2025

Company name: KATO WORKS CO., LTD.

Listing: Tokyo

Securities code: 6390

URL: <https://www.kato-works.co.jp>

Representative: Kimiyasu Kato

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Scheduled date to commence dividend payments: -

Preparation of supplementary material on financial results: Yes

Holding of financial results briefing: None

President and Representative Director

Executive Officer and General Manager, Finance Control
Department

(Yen amounts are rounded down to millions, unless otherwise noted.)

1. Consolidated Financial Results for the Nine Months Ended December 31, 2024 (April 1, 2024 to December 31, 2024)

(1) Consolidated Operating Results

(Percentages indicate year-on-year changes.)

	Net sales		Operating profit		Ordinary profit		Profit attributable to owners of parent	
	Millions of yen	%	Millions of yen	%	Millions of yen	%	Millions of yen	%
Nine months ended December 31, 2024	36,815	(8.8)	897	1.1	1,752	1.4	(4,831)	-
December 31, 2023	40,365	2.5	887	20.5	1,728	39.0	2,877	34.2

(Note) Comprehensive income: Nine months ended December 31, 2024: ¥ (4,644) million [-%]
 Nine months ended December 31, 2023: ¥ 3,157 million [29.7%]

	Basic earnings per share	Diluted earnings per share
	Yen	Yen
Nine months ended December 31, 2024	(412.08)	-
December 31, 2023	245.58	-

(2) Consolidated Financial Position

	Total assets	Net assets	Capital adequacy ratio
	Millions of yen	Millions of yen	%
As of December 31, 2024	97,548	45,989	47.2
March 31, 2024	105,330	51,551	47.9

(Reference) Equity: As of December 31, 2024: ¥ 45,998 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

(Note) Breakdown of the 3rd quarter dividend for the fiscal year ending March 31, 2025 :

Commemorative dividend	- yen
Special dividend	- yen

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

(Percentages indicate year-on-year changes.)

	Net sales		Operating profit		Ordinary profit		Profit attributable to owners of parent		Basic earnings per share
	Millions of yen	%	Millions of yen	%	Millions of yen	%	Millions of yen	%	Yen
Full year	52,500	(8.7)	1,500	(9.3)	2,100	(18.5)	(4,200)	-	(358.22)

(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:	-	(Company name:)
Excluded:	-	(Company name:)

(2) Adoption of accounting treatment specific to the preparation of quarterly consolidated financial statements: None

(3) Changes in accounting policies, changes in accounting estimates, and restatement

- 1) Changes in accounting policies due to revisions to accounting standards and other regulations: None
- 2) Changes in accounting policies due to other reasons: None
- 3) Changes in accounting estimates: None
- 4) Restatement: None

(4) Number of issued shares (common shares)

1) Total number of issued shares at the end of the period (including treasury shares):

December 31, 2024:	11,743,587 shares
March 31, 2024:	11,743,587 shares

2) Number of treasury shares at the end of the period:

December 31, 2024:	10,907 shares
March 31, 2024:	26,853 shares

3) Average number of shares outstanding during the period:

Nine months ended December 31, 2024:	11,724,750 shares
Nine months ended December 31, 2023:	11,716,981 shares

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

* Proper use of earnings forecasts, and other special matters