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Consolidated Financial Results for the Year Ended March 31, 2025 [Japanese GAAP]

May 13, 2025

Company name: CROSS CAT CO.,LTD.

Listing: Tokyo Stock Exchange

Securities code: 2307

URL: <https://www.xcat.co.jp>

Representative: Mitsunori Yamane

Inquiries: Tomoki Yamashita

Telephone: +81-3-3474-5251

Scheduled date of annual general meeting of shareholders: June 26, 2025

Scheduled date to commence dividend payments: June 9, 2025

Scheduled date to file annual securities report: June 25, 2025

Preparation of supplementary material on financial results: Yes

Holding of financial results briefing: No

President & CEO

Director and Managing Executive Officer, Corporate Dept.

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

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

(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	%
Fiscal year ended March 31, 2025	16,194	8.5	1,836	20.7	1,898	20.9	1,316	0.4
March 31, 2024	14,931	7.9	1,521	4.2	1,570	4.0	1,311	28.6

(Note) Comprehensive income: Fiscal year ended March 31, 2025: ¥ 1,367 million [(5.4) %]
Fiscal year ended March 31, 2024: ¥ 1,445 million [34.5%]

	Basic earnings per share	Diluted earnings per share	Rate of return on equity	Ordinary profit to total assets ratio	Operating profit to net sales ratio
	Yen	Yen	%	%	%
Fiscal year ended March 31, 2025	93.17	-	24.1	19.0	11.3
March 31, 2024	90.28	-	25.8	17.4	10.2

(Reference) Equity in earnings (losses) of affiliated companies: Fiscal year ended March 31, 2025: ¥ - million
Fiscal year ended March 31, 2024: ¥ - million

(2) Consolidated Financial Position

	Total assets	Net assets	Capital adequacy ratio	Net assets per share
	Millions of yen	Millions of yen	%	Yen
As of March 31, 2025	10,526	5,853	55.6	415.03
March 31, 2024	9,466	5,083	53.7	356.83

(Reference) Equity: As of March 31, 2025: ¥ 5,853 million
As of March 31, 2024: ¥ 5,083 million

(3) Consolidated Cash Flows

	Cash flows from operating activities	Cash flows from investing activities	Cash flows from financing activities	Cash and cash equivalents at the end of period
Fiscal year ended	Millions of yen	Millions of yen	Millions of yen	Millions of yen
March 31, 2025	692	(28)	(319)	2,683
March 31, 2024	1,223	94	(963)	2,339

2. Dividends

	Annual dividends					Total dividends	Payout ratio (consolidated)	Dividends to net assets (consolidated)
	1st quarter-end	2nd quarter-end	3rd quarter-end	Year-end	Total			
Fiscal year ended	Yen	Yen	Yen	Yen	Yen	Millions of yen	%	%
March 31, 2024	-	0.00	-	28.00	28.00	398	31.0	8.1
March 31, 2025	-	0.00	-	33.00	33.00	465	35.4	8.6
Fiscal year ending								
March 31, 2026 (Forecast)	-	0.00	-	34.00	34.00		35.5	

3. Consolidated Financial Results Forecast for the Fiscal Year Ending March 31, 2026 (April 1, 2025 to March 31, 2026)

(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
Six months ending September 30, 2025	8,100	0.7	760	(12.2)	790	(12.1)	500	(14.2)	35.45
Full year	17,100	5.6	1,930	5.1	1,990	4.8	1,350	2.5	95.71

* Notes:

(1) Significant changes in the scope of consolidation during the period:

No

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

- 1) Changes in accounting policies due to revisions to accounting standards and other regulations: Yes
- 2) Changes in accounting policies due to other reasons: No
- 3) Changes in accounting estimates: No
- 4) Restatement: No

(3) Number of issued shares (common shares)

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

March 31, 2025: 17,005,674 shares

March 31, 2024: 17,005,674 shares

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

March 31, 2025: 2,900,874 shares

March 31, 2024: 2,760,632 shares

3) Average number of shares outstanding during the period:

Fiscal Year ended March 31, 2025: 14,132,504 shares

Fiscal Year ended March 31, 2024: 14,527,821 shares

(Reference) Overview of Non-consolidated Financial Results

1. Non-consolidated Financial Results for the Fiscal Year Ended March 31, 2025 (April 1, 2024 to March 31, 2025)

(1) Non-consolidated Operating Results

(Percentages indicate year-on-year changes.)

Fiscal year ended	Net sales		Operating profit		Ordinary profit		Net income	
	Millions of yen	%	Millions of yen	%	Millions of yen	%	Millions of yen	%
March 31, 2025	11,891	11.2	1,491	23.8	1,710	26.4	1,253	4.8
March 31, 2024	10,695	7.4	1,205	0.4	1,353	(2.1)	1,195	18.7

Fiscal year ended	Basic earnings per share	Diluted earnings per share
	Yen	Yen
March 31, 2025	88.69	-
March 31, 2024	82.31	-

(2) Non-consolidated Financial Position

As of	Total assets	Net assets	Capital adequacy ratio	Net assets per share
	Millions of yen	Millions of yen	%	Yen
March 31, 2025	9,165	5,376	58.7	381.18
March 31, 2024	8,064	4,660	57.8	327.18

(Reference) Equity: As of March 31, 2025: ¥ 5,376 million
As of March 31, 2024: ¥ 4,660 million

* Financial results reports are exempt from audit conducted by certified public accountants or an audit firm.

* Proper use of earnings forecasts, and other special matters