

## Document and entity information

		May 2025
Company information		
Company information		
FASF member mark		true
Document name		決算短信〔日本基準〕（連結）
Filing date		2025-07-11
Company name		IK HOLDINGS Co.,Ltd.
Stock exchange listings		
Tokyo		true
Tokyo Prime		-
Tokyo Standard		true
Tokyo Growth		-
Tokyo PRO Market		-
Tokyo Others		-
Nagoya		true
Nagoya Premire		true
Nagoya Main		-
Nagoya Next		-
Nagoya Others		-
Sapporo		-
Sapporo		-
Sapporo Ambitious		-
Sapporo Others		-
Fukuoka		-
Fukuoka		-
Fukuoka Q-Board		-
Fukuoka Others		-
Phoenix		-
Japan Securities Dealers Association		-
Securities code		27220
URL		https://www.ai-kei.co.jp
Business category		
General Business		true
Specific Business		-
Fiscal Year End		2025-05-31
Representative		
Title		代表取締役社長
Name		長野 庄吾
Inquiries		
Title		常務取締役 管理統括
Name		高橋 伸宜
Tel		052-380-0260
Other		
Date of general shareholders' meeting (as planned)		2025-08-22
Dividend payable date (as planned)		2025-08-25
Annual securities report filing date (as planned)		2025-08-25
Supplemental material of annual results		true
Way of getting		-
Convening briefing of annual results		true
Target audience		(証券アナリスト向け)
Note to fraction processing method		(百万円未満切捨て)

## Business Results-Operating results

(in millions of yens)

	May 2025	May 2024
Operating results		
Operating results		
Consolidated operating results		
Consolidated income statements information		
Net sales		
Net sales	15,211	14,049
% change	8.3	-0.9
Operating profit		
Operating profit	425	341
% change	24.5	-
Ordinary profit		
Ordinary profit	416	340
% change	22.4	-
Profit attributable to owners of parent		
Profit attributable to owners of parent	321	229
% change	40.1	-
Note to consolidated income statements information		
Comprehensive income		
Comprehensive income	328	221
Change in comprehensive income	48.0	-
Other consolidated operating results		
Basic earnings per share (Yen)	42.35	29.79
Diluted earnings per share (Yen)	-	-
Rate of return on equity (%)	14.2	11.3
Ordinary profit to total assets ratio (%)	6.9	5.3
Operating profit to net sales ratio (%)	2.8	2.4
Note to consolidated operating results		
Investment profit (loss) on equity method	-	-
Note to operating results	-	

## Business Results-Financial positions

(in millions of yens)

	May 2025	May 2024
Financial positions		
Financial positions		
Consolidated financial positions		
Total assets	6,077	6,007
Net assets	2,388	2,170
Capital adequacy ratio (%)	39.1	35.8
Net assets per share (Yen)	315.03	278.69
Note to consolidated financial positions		
Owner's equity	2,374	2,148
Note to financial positions	-	

## Business Results-Cash flows

(in millions of yens)

	May 2025	May 2024
Cash flows		
Cash flows		
Consolidated cash flows		
Cash flows from operating activities	105	940
Cash flows from investing activities	-28	-340
Cash flows from financing activities	-185	-987
Cash and equivalents, end of period	474	576
Note to consolidated cash flows		
Note to cash flows	-	

## Business Results-Note to business results

	May 2025
Note to business results	
Note to business results	
Note to consolidated financial results	
Note to consolidated financial results	-

## Dividends

(in millions of yens)

	May 2026	May 2025	May 2024
Dividends			
Dividends			
Dividends			
Dividend per share (Yen)			
Dividend per share (Yen)			
First quarter			
Result		-	-
Forecast	-		
Upper	-		
Lower	-		
Second quarter			
Result		-	0.00
Forecast	0.00		
Upper	-		
Lower	-		
Third quarter			
Result		-	-
Forecast	-		
Upper	-		
Lower	-		
Year end			
Result		8.00	5.00
Forecast	9.00		
Upper	-		
Lower	-		
Annual			
Result		8.00	5.00
Forecast	9.00		
Upper	-		
Lower	-		
Total dividend paid			
Total dividend paid			
Annual			
Result		60	38
Payout ratio (consolidated)			
Payout ratio (%)			
Annual			
Result		18.9	16.8
Forecast	20.9		
Ratio of total amount of dividends to net assets (consolidated)			
Ratio of total amount of dividends to net assets (%)			
Annual			
Result		2.7	1.9
Note to dividends			
Note to dividends			
Annual		-	

## Forecasts

(in millions of yens)

	May 2026	Nov 2025
Forecasts		
Forecasts		
Title for forecasts	3. 2026年 5月期の連 結業績予想（2025年 6月 1日 ~ 2026年 5月 31日）	
Preamble to consolidated forecasts		
Preamble to forecasts	-	
Main table of consolidated forecasts		
Net sales		
Net sales		
Forecast	16,400	8,120
Upper	-	-
Lower	-	-
% change		
Forecast	7.8	11.8
Upper	-	-
Lower	-	-
Operating profit		
Operating profit		
Forecast	500	230
Upper	-	-
Lower	-	-
% change		
Forecast	17.6	123.3
Upper	-	-
Lower	-	-
Ordinary profit		
Ordinary profit		
Forecast	480	220
Upper	-	-
Lower	-	-
% change		
Forecast	15.4	122.2
Upper	-	-
Lower	-	-
Profit attributable to owners of parent		
Profit attributable to owners of parent		
Forecast	325	150
Upper	-	-
Lower	-	-
% change		
Forecast	1.2	15.4
Upper	-	-
Lower	-	-
Basic earnings per share (Yen)		
Basic earnings per share (Yen)		
Forecast	43.12	19.90
Upper	-	-
Lower	-	-
Note to consolidated forecasts		
Note to forecasts	-	

## Notes-Significant changes in the scope of consolidation during the period

(in millions of yens)

	May 2025
Significant changes in the scope of consolidation during the period	
Significant changes in the scope of consolidation during the period	
Others	
Significant changes in the scope of consolidation during the period	
Significant changes in the scope of consolidation during the period	true

Number of subsidiaries newly consolidated	-	
Name of subsidiaries newly consolidated	-	
Number of subsidiaries excluded from consolidation		3
Name of subsidiaries excluded from consolidation	アルファコム株式会社、艾瑞碧(上海)化粧品有限公司、I.K Trading Company Limited	
Note to significant changes in the scope of consolidation during the period		
Note to significant changes in the scope of consolidation during the period	-	

## Notes-Changes in accounting policies and accounting estimates retrospective restatement

	May 2025
Changes in accounting policies and accounting estimates, retrospective restatement	
Changes in accounting policies and accounting estimates, retrospective restatement	
Others	
Changes in accounting policies and accounting estimates, retrospective restatement	
Changes in accounting policies based on revisions of accounting standard	-
Changes in accounting policies other than ones based on revisions of accounting standard	-
Changes in accounting estimates	-
Retrospective restatement	-
Note to changes in accounting policies and accounting estimates, retrospective restatement	
Note to changes in accounting policies and accounting estimates, retrospective restatement	-

## Notes-Number of issued and outstanding shares common stock

	May 2025	May 2024
Number of issued and outstanding shares (common stock)		
Number of issued and outstanding shares (common stock)		
Others		
Number of issued and outstanding shares (common stock)		
Number of issued and outstanding shares at the end of fiscal year (including treasury stock)	8,308,000	8,308,000
Number of treasury stock at the end of fiscal year	770,476	597,076
Average number of shares	7,589,335	7,702,990
Note to number of issued and outstanding shares (common stock)		
Note to number of issued and outstanding shares (common stock)	-	

## Business Results-Overview of nonconsolidated operating results

	(in millions of yens)	
	May 2025	May 2024
Non-consolidated operating results		
Non-consolidated operating results		
Non-consolidated operating results		
Non-consolidated income statements information		
Net sales		
Net sales	803	683
% change	17.5	-87.2
Operating profit		
Operating profit	123	77
% change	60.1	27.0

Ordinary profit		
Ordinary profit	55	67
% change	-17.1	-
Profit		
Profit	37	50
% change	-26.6	-
Other non-consolidated operating results		
Basic earnings per share (Yen)	4.91	6.58
Diluted earnings per share (Yen)	-	-
Note to non-consolidated operating results		
Note to operating results	-	

## Business Results-Overview of nonconsolidated financial positions

(in millions of yens)

	May 2025	May 2024
Non-consolidated financial positions		
Non-consolidated financial positions		
Non-consolidated financial positions		
Total assets	4,334	4,728
Net assets	2,034	2,105
Capital adequacy ratio (%)	46.9	44.1
Net assets per share (Yen)	268.12	270.29
Note to non-consolidated financial positions		
Owner's equity	2,020	2,084
Note to financial positions	-	

## Business Results-Note to overview of nonconsolidated business results

	May 2025
Note to non-consolidated financial results	
Note to non-consolidated financial results	
Note to non-consolidated financial results	
Note to financial results	-

This information is a summary of the earnings report. It does not contain all details included in the earnings report disclosed in Japanese.