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

July 12, 2024

Company name: HKS CO., LTD.

Stock exchange listing: Tokyo

Code number: 7219

URL: <https://www.hks-global.com/>

Representative: Daisuke Mizuguchi

Representative Director and President

Contact: Shinya Kimoto

Financial Director

Phone: +81-544-29-1111

Scheduled date of filing quarterly securities report: July 12, 2024

Scheduled date of commencing dividend payments: -

Availability of supplementary briefing material on quarterly financial results: No

Schedule of quarterly financial results briefing session: No

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

1. Consolidated Financial Results for the Nine Months Ended May 31, 2024 (September 1, 2023 to May 31, 2024)

(1) Consolidated Operating Results

(% indicates changes from the previous corresponding period.)

	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 May 31, 2024	6,491	(3.8)	305	(31.5)	385	(18.3)	283	(4.3)
May 31, 2023	6,750	8.9	446	30.3	472	(3.2)	296	(19.7)

(Note) Comprehensive income: Nine months ended May 31, 2024: ¥ 366 million [16.1%]
Nine months ended May 31, 2023: ¥ 315 million [(29.1)%]

	Basic earnings per share	Diluted earnings per share
	Yen	Yen
Nine months ended May 31, 2024	200.65	-
May 31, 2023	209.66	-

(2) Consolidated Financial Position

	Total assets	Net assets	Capital adequacy ratio
	Millions of yen	Millions of yen	%
As of May 31, 2024	13,294	10,243	76.7
August 31, 2023	13,345	9,990	74.6

(Reference) Equity: As of May 31, 2024: ¥ 10,198 million
As of August 31, 2023: ¥ 9,960 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 August 31, 2023	-	0.00	-	80.00	80.00
Fiscal year ending August 31, 2024	-	0.00	-		
Fiscal year ending August 31, 2024 (Forecast)				65.00	65.00

(Note) Revision to the forecast for dividends announced most recently: No

(Note) Breakdown of the year-end dividend for the fiscal year ending August 31, 2023 :

Ordinary dividend	50.00 yen
Commemorative dividend	30.00 yen

3. Consolidated Financial Results Forecast for the Fiscal Year Ending August 31, 2024 (September 1, 2023 to August 31, 2024)

(% indicates changes from the previous corresponding period.)

	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	9,400	1.7	530	(16.9)	540	(25.6)	360	(20.2)	254.43

(Note) Revision to the financial results forecast announced most recently: No

* Notes:

(1) Changes in significant subsidiaries during the nine months ended May 31, 2024

(changes in specified subsidiaries resulting in changes in scope of consolidation): No

New - (Company name:)

Exclusion: - (Company name:)

(2) Accounting policies adopted specially for the preparation of quarterly consolidated financial statements: No

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

1) Changes in accounting policies due to the revision of accounting standards: No

2) Changes in accounting policies other than 1) above: No

3) Changes in accounting estimates: No

4) Retrospective restatement: No

(4) Total number of issued shares (common shares)

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

May 31, 2024: 1,600,000 shares

August 31, 2023: 1,600,000 shares

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

May 31, 2024: 185,100 shares

August 31, 2023: 185,100 shares

3) Average number of shares outstanding during the period:

Nine months ended May 31, 2024: 1,414,900 shares

Nine months ended May 31, 2023: 1,414,933 shares