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Consolidated Financial Results for the Three Months Ended November 30, 2024 [Japanese GAAP]

January 10, 2025

Company name: HKS CO., LTD.

Listing: Tokyo

Securities code: 7219

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

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Scheduled date to commence dividend payments: -

Preparation of supplementary material on financial results: None

Holding of financial results briefing: None

Representative Director and President

Financial Director

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

1. Consolidated Financial Results for the Three Months Ended November 30, 2024 (September 1, 2024 to November 30, 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	%
Three months ended November 30, 2024	2,119	3.3	79	114.9	112	68.3	82	117.6
November 30, 2023	2,051	(6.1)	37	(72.2)	66	(47.6)	38	(35.2)

(Note) Comprehensive income: Three months ended November 30, 2024: ¥ 62 million [5.9%]
Three months ended November 30, 2023: ¥ 59 million [15.2%]

	Basic earnings per share	Diluted earnings per share
	Yen	Yen
Three months ended November 30, 2024	58.47	-
November 30, 2023	26.87	-

(2) Consolidated Financial Position

	Total assets	Net assets	Capital adequacy ratio
	Millions of yen	Millions of yen	%
As of November 30, 2024	13,205	10,289	77.9
August 31, 2024	13,340	10,318	77.3

(Reference) Equity: As of November 30, 2024: ¥ 10,289 million
As of August 31, 2024: ¥ 10,318 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, 2024	-	0.00	-	65.00	65.00
Fiscal year ending August 31, 2025	-				
Fiscal year ending August 31, 2025 (Forecast)		0.00	-	65.00	65.00

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

3. Consolidated Financial Results Forecast for the Fiscal Year Ending August 31, 2025(September 1, 2024 to August 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
Six months ending February 28, 2025	4,310	2.4	45	(60.0)	55	(64.5)	35	(71.5)	24.73
Full year	9,330	3.6	390	(6.7)	400	(16.1)	300	(13.7)	212.02

(Note) Revision to the financial results forecast announced most recently: None

* 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):

November 30, 2024: 1,600,000 shares
August 31, 2024: 1,600,000 shares

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

November 30, 2024: 185,100 shares
August 31, 2024: 185,100 shares

3) Average number of shares outstanding during the period:

Three months ended November 30, 2024: 1,414,900 shares
Three months ended November 30, 2023: 1,414,900 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