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Consolidated Financial Results for the Six Months Ended February 28, 2025 [Japanese GAAP]

April 11, 2025

Company name: HKS CO., LTD.

Listing: Tokyo Stock Exchange

Securities code: 7219

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

Representative: Daisuke Mizuguchi

Inquiries: Shinya Kimoto

Telephone: +81-544-29-1111

Scheduled date to file semi-annual securities report: April 14, 2025

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 Six Months Ended February 28, 2025 (September 1, 2024 to February 28, 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	%
Six months ended February 28, 2025	4,216	0.2	112	0.4	171	10.7	132	7.6
February 29, 2024	4,209	(5.6)	112	(51.6)	154	(29.5)	122	(16.4)

(Note) Comprehensive income: Six months ended February 28, 2025: ¥ 178 million [11.7%]
Six months ended February 29, 2024: ¥ 159 million [6.4%]

	Basic earnings per share	Diluted earnings per share
	Yen	Yen
Six months ended February 28, 2025	93.43	-
February 29, 2024	86.84	-

(2) Consolidated Financial Position

	Total assets	Net assets	Capital adequacy ratio
	Millions of yen	Millions of yen	%
As of February 28, 2025	12,854	10,404	80.9
August 31, 2024	13,340	10,318	77.3

(Reference) Equity: As of February 28, 2025: ¥ 10,404 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	-	0.00			
Fiscal year ending August 31, 2025 (Forecast)			-	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
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 semi-annual 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):

February 28, 2025: 1,600,000 shares

August 31, 2024: 1,600,000 shares

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

February 28, 2025: 185,100 shares

August 31, 2024: 185,100 shares

3) Average number of shares outstanding during the period:

Six months ended February 28, 2025: 1,414,900 shares

Six months ended February 29, 2024: 1,414,900 shares

* Semi-annual financial results reports are exempt from review conducted by certified public accountants or an audit firm.

* Proper use of earnings forecasts, and other special matters