

Document and entity information

May 2023

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|--|---|
| Company information | |
| Company information | |
| FASF member mark | true |
| Document name | 決算短信（日本基準）（連結） |
| Filing date | 2023-07-13 |
| Company name | IK HOLDINGS Co.,Ltd. |
| Stock exchange listings | |
| Tokyo | true |
| Tokyo Prime | true |
| Tokyo Standard | - |
| Tokyo Growth | - |
| Tokyo 1st section | - |
| Tokyo 2nd section | - |
| Tokyo Mothers | - |
| Tokyo JASDAQ | - |
| 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 | 2023-05-31 |
| Representative | |
| Title | 代表取締役会長兼CEO |
| Name | 飯田 裕 |
| 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) | 2023-08-18 |
| Annual securities report filing date (as planned) | 2023-08-21 |
| Supplemental material of annual results | true |
| Way of getting | - |
| Convening briefing of annual results | true |
| Target audience | - |
| Note to fraction processing method | (百万円未満切捨て) |

Business Results-Operating results

(in millions of yens)

| | May 2023 | May 2022 |
|--|----------|----------|
| Operating results | | |
| Operating results | | |
| Consolidated operating results | | |
| Consolidated income statements information | | |
| Net sales | | |
| Net sales | 14,179 | 16,335 |
| % change | -13.2 | -21.3 |
| Operating profit | | |
| Operating profit | -224 | -360 |
| % change | - | - |
| Ordinary profit | | |
| Ordinary profit | -205 | -323 |
| % change | - | - |
| Profit attributable to owners of parent | | |
| Profit attributable to owners of parent | -463 | -905 |
| % change | - | - |
| Note to consolidated income statements information | | |
| Comprehensive income | | |
| Comprehensive income | -466 | -912 |
| Change in comprehensive income | - | - |
| Other consolidated operating results | | |
| Basic earnings per share (Yen) | -60.34 | -115.95 |
| Diluted earnings per share (Yen) | - | - |
| Rate of return on equity (%) | -21.1 | -30.1 |
| Ordinary profit to total assets ratio (%) | -2.9 | -4.4 |
| Operating profit to net sales ratio (%) | -1.6 | -2.2 |
| Note to consolidated operating results | | |
| Investment profit (loss) on equity method | - | - |
| Note to operating results | - | - |

Business Results-Financial positions

(in millions of yens)

| | May 2023 | May 2022 |
|--|----------|----------|
| Financial positions | | |
| Financial positions | | |
| Consolidated financial positions | | |
| Total assets | 6,788 | 7,378 |
| Net assets | 1,970 | 2,504 |
| Capital adequacy ratio (%) | 28.3 | 33.5 |
| Net assets per share (Yen) | 249.52 | 321.94 |
| Note to consolidated financial positions | | |
| Owner's equity | 1,918 | 2,470 |
| Note to financial positions | - | - |

Business Results-Cash flows

(in millions of yens)

| | May 2023 | May 2022 |
|--------------------------------------|----------|----------|
| Cash flows | | |
| Cash flows | | |
| Consolidated cash flows | | |
| Cash flows from operating activities | 66 | -769 |
| Cash flows from investing activities | -279 | -319 |
| Cash flows from financing activities | 109 | -1,135 |
| Cash and equivalents, end of period | 971 | 1,075 |

Business Results-Note to business results

May 2023

Note to business results

Note to business results

Note to consolidated financial results

Note to consolidated financial results

Dividends

(in millions of yens)

| | May 2024 | May 2023 | May 2022 |
|---|----------|----------|----------|
| Dividends | | | |
| Dividends | | | |
| Dividends | | | |
| Dividend per share (Yen) | | | |
| Dividend per share (Yen) | | | |
| First quarter | | | |
| Result | | - | - |
| Forecast | | - | |
| Upper | | - | |
| Lower | | - | |
| Second quarter | | | |
| Result | | 0.00 | 0.00 |
| Forecast | | 0.00 | |
| Upper | | - | |
| Lower | | - | |
| Third quarter | | | |
| Result | | - | - |
| Forecast | | - | |
| Upper | | - | |
| Lower | | - | |
| Year end | | | |
| Result | | 0.00 | 12.00 |
| Forecast | | 5.00 | |
| Upper | | - | |
| Lower | | - | |
| Annual | | | |
| Result | | 0.00 | 12.00 |
| Forecast | | 5.00 | |
| Upper | | - | |
| Lower | | - | |
| Total dividend paid | | | |
| Total dividend paid | | | |
| Annual | | | |
| Result | | 0 | 92 |
| Payout ratio (consolidated) | | | |
| Payout ratio (%) | | | |
| Annual | | | |
| Result | | - | - |
| Forecast | | 26.3 | |
| Ratio of total amount of dividends to net assets (consolidated) | | | |
| Ratio of total amount of dividends to net assets (%) | | | |
| Annual | | | |
| Result | | - | 3.1 |
| Note to dividends | | | |
| Note to dividends | | | |
| Annual | | - | |

Forecasts

(in millions of yens)

| | | May 2024 | Nov 2023 |
|---|--------|---|----------|
| Forecasts | | | |
| Forecasts | | | |
| Title for forecasts | | 3. 2024年 5月期の連 結業績予想 (2023年 6月 1日 ~ 2024年 5月 31日) | |
| Preamble to consolidated forecasts | | | |
| Preamble to forecasts | | - | |
| Main table of consolidated forecasts | | | |
| Net sales | | | |
| Net sales | | | |
| Forecast | 13,588 | 6,619 | |
| Upper | - | - | |
| Lower | - | - | |
| % change | | | |
| Forecast | -4.2 | -8.6 | |
| Upper | - | - | |
| Lower | - | - | |
| Operating profit | | | |
| Operating profit | | | |
| Forecast | 378 | 64 | |
| Upper | - | - | |
| Lower | - | - | |
| % change | | | |
| Forecast | - | - | |
| Upper | - | - | |
| Lower | - | - | |
| Ordinary profit | | | |
| Ordinary profit | | | |
| Forecast | 377 | 63 | |
| Upper | - | - | |
| Lower | - | - | |
| % change | | | |
| Forecast | - | - | |
| Upper | - | - | |
| Lower | - | - | |
| Profit attributable to owners of parent | | | |
| Profit attributable to owners of parent | | | |
| Forecast | 146 | -59 | |
| Upper | - | - | |
| Lower | - | - | |
| % change | | | |
| Forecast | - | - | |
| Upper | - | - | |
| Lower | - | - | |
| Basic earnings per share (Yen) | | | |
| Basic earnings per share (Yen) | | | |
| Forecast | 18.99 | -7.68 | |
| Upper | - | - | |
| Lower | - | - | |
| Note to consolidated forecasts | | | |
| Note to forecasts | | - | |

Notes-Material changes in subsidiaries during this period changes in scope of consolidations resulting from change in subsidiaries

Material changes in subsidiaries during this period (Changes in scope of consolidations resulting from change is subsidiaries)

Material changes in subsidiaries during this period (Changes in scope of consolidations resulting from change is subsidiaries)

Others

Material changes in subsidiaries during this period (Changes in scope of consolidations resulting from change is subsidiaries)

Material changes in subsidiaries during this period (Changes in scope of consolidations resulting from change is subsidiaries)

Number of subsidiaries newly consolidated

Name of subsidiaries newly consolidated

Number of subsidiaries excluded from consolidation

Name of subsidiaries excluded from consolidation

Note to material changes in subsidiaries during this period

Note to material changes in subsidiaries during this period

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Notes-Changes in accounting policies and accounting estimates retrospective restatement

May 2023

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

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Notes-Number of issued and outstanding shares common stock

May 2023

May 2022

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

621,276

634,376

Average number of shares

7,682,381

7,809,821

Note to number of issued and outstanding shares (common stock)

Note to number of issued and outstanding shares (common stock)

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Business Results-Overview of nonconsolidated operating results

(in millions of yens)

May 2023

May 2022

Non-consolidated operating results

Non-consolidated operating results

Non-consolidated operating results

Non-consolidated income statements information

Net sales

5,325

10,883

Net sales

-51.1

-8.8

% change

| | | |
|--|---|--------|
| Operating profit | 60 | 421 |
| % change | -85.6 | 28.4 |
| Ordinary profit | - | |
| Ordinary profit | -477 | 90 |
| % change | - | -72.1 |
| Profit | - | |
| Profit | -492 | -147 |
| % change | - | - |
| Other non-consolidated operating results | | |
| Basic earnings per share (Yen) | -64.16 | -18.90 |
| Diluted earnings per share (Yen) | - | - |
| Note to non-consolidated operating results | | |
| Note to operating results | (注)2023年5月期の個別経営成績の大幅な変動は、2022年12月1日付の持株会社体制への移行によるものであります。 | |

Business Results-Overview of nonconsolidated financial positions

| | (in millions of yens) | |
|--|-----------------------|----------|
| | May 2023 | May 2022 |
| Non-consolidated financial positions | | |
| Non-consolidated financial positions | | |
| Non-consolidated financial positions | | |
| Total assets | 4,618 | 6,175 |
| Net assets | 2,076 | 2,638 |
| Capital adequacy ratio (%) | 43.8 | 42.2 |
| Net assets per share (Yen) | 263.33 | 339.41 |
| Note to non-consolidated financial positions | | |
| Owner's equity | 2,024 | 2,604 |
| Note to financial positions | | - |

Business Results-Note to overview of nonconsolidated business results

| | May 2023 |
|--|----------|
| 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.