

Document and entity information

May 2024

Company information	
Company information	
FASF member mark	true
Document name	決算短信〔日本基準〕(連結)
Filing date	2024-07-12
Company name	IK HOLDINGS Co.,Ltd.
Stock exchange listings	
Tokyo	true
Tokyo Prime	-
Tokyo Standard	true
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	2024-05-31
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)	2024-08-23
Dividend payable date (as planned)	2024-08-26
Annual securities report filing date (as planned)	2024-08-26
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)

Business Results-Operating results

(in millions of yens)

	May 2024	May 2023
Operating results		
Operating results		
Consolidated operating results		
Consolidated income statements information		
Net sales		
Net sales	14,049	14,179
% change	-0.9	-13.2
Operating profit		
Operating profit	341	-224
% change	-	-
Ordinary profit		
Ordinary profit	340	-205
% change	-	-
Profit attributable to owners of parent		
Profit attributable to owners of parent	229	-463
% change	-	-
Note to consolidated income statements information		
Comprehensive income		
Comprehensive income	221	-466
Change in comprehensive income	-	-
Other consolidated operating results		
Basic earnings per share (Yen)	29.79	-60.34
Diluted earnings per share (Yen)	-	-
Rate of return on equity (%)	11.3	-21.1
Ordinary profit to total assets ratio (%)	5.3	-2.9
Operating profit to net sales ratio (%)	2.4	-1.6
Note to consolidated operating results		
Investment profit (loss) on equity method	-	-
Note to operating results	-	-

Business Results-Financial positions

(in millions of yens)

	May 2024	May 2023
Financial positions		
Financial positions		
Consolidated financial positions		
Total assets	6,007	6,788
Net assets	2,170	1,970
Capital adequacy ratio (%)	35.8	28.3
Net assets per share (Yen)	278.69	249.52
Note to consolidated financial positions		
Owner's equity	2,148	1,918
Note to financial positions	-	-

Business Results-Cash flows

(in millions of yens)

	May 2024	May 2023
Cash flows		
Cash flows		
Consolidated cash flows		
Cash flows from operating activities	940	66
Cash flows from investing activities	-340	-279

Cash flows from financing activities	-987	109
Cash and equivalents, end of period	576	971
Note to consolidated cash flows		
Note to cash flows	-	

Business Results-Note to business results

	May 2024
Note to business results	
Note to business results	
Note to consolidated financial results	
Note to consolidated financial results	-

Dividends

(in millions of yens)

	May 2025	May 2024	May 2023
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		5.00	0.00
Forecast	8.00		
Upper	-		
Lower	-		
Annual			
Result		5.00	0.00
Forecast	8.00		
Upper	-		
Lower	-		
Total dividend paid			
Total dividend paid			
Annual			
Result		38	0
Payout ratio (consolidated)			
Payout ratio (%)			
Annual			
Result		16.8	-
Forecast	20.6		
Ratio of total amount of dividends to net assets (consolidated)			
Ratio of total amount of dividends to net assets (%)			
Annual			
Result		1.9	-
Note to dividends			
Note to dividends			

Forecasts

(in millions of yens)

	May 2025	Nov 2024
Forecasts		
Forecasts		
Title for forecasts	3. 2025年5月期の連結業績予想（2024年6月1日～2025年5月31日）	
Preamble to consolidated forecasts		
Preamble to forecasts	-	
Main table of consolidated forecasts		
Net sales		
Net sales		
Forecast	15,510	7,490
Upper	-	-
Lower	-	-
% change		
Forecast	10.4	11.9
Upper	-	-
Lower	-	-
Operating profit		
Operating profit		
Forecast	400	86
Upper	-	-
Lower	-	-
% change		
Forecast	17.3	32.3
Upper	-	-
Lower	-	-
Ordinary profit		
Ordinary profit		
Forecast	390	82
Upper	-	-
Lower	-	-
% change		
Forecast	14.7	28.1
Upper	-	-
Lower	-	-
Profit attributable to owners of parent		
Profit attributable to owners of parent		
Forecast	300	100
Upper	-	-
Lower	-	-
% change		
Forecast	31.0	-
Upper	-	-
Lower	-	-
Basic earnings per share (Yen)		
Basic earnings per share (Yen)		
Forecast	38.91	12.97
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

May 2024

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	-

Notes-Changes in accounting policies and accounting estimates retrospective restatement

May 2024

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 2024	May 2023
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	597,076	621,276
Average number of shares	7,702,990	7,682,381
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 2024	May 2023
Non-consolidated operating results		
Non-consolidated operating results		
Non-consolidated operating results		
Non-consolidated income statements information		
Net sales		
Net sales	683	5,325

% change	-87.2	-51.1
Operating profit		
Operating profit	77	60
% change	27.0	-85.6
Ordinary profit		
Ordinary profit	67	-477
% change	-	-
Profit		
Profit	50	-492
% change	-	-
Other non-consolidated operating results		
Basic earnings per share (Yen)	6.58	-64.16
Diluted earnings per share (Yen)	-	-
Note to non-consolidated operating results		
Note to operating results	(注)2024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 2024	May 2023
Non-consolidated financial positions		
Non-consolidated financial positions		
Non-consolidated financial positions		
Total assets	4,728	4,618
Net assets	2,105	2,076
Capital adequacy ratio (%)	44.1	43.8
Net assets per share (Yen)	270.29	263.33
Note to non-consolidated financial positions		
Owner's equity	2,084	2,024
Note to financial positions	-	

Business Results-Note to overview of nonconsolidated business results

	May 2024
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.