Document and entity information

	Mar 2024	Sep 2023
Company information		
Company information		
FASF member mark		true
Document name		第２四半期決算短信〔日本基準〕（連結）
Filing date		2023-10-31
Company name		Watahan & Co.,Ltd.
Securities code		3199
URL		https://watahan.co.jp
Representative		
Title		代表取締役社長
Name		野原 勇
Inquiries		
Title		専務取締役
Name		有賀 博
Tel		03-3341-2766
Other		
Quarterly statement filing date (as planned)		2023-11-13
Supplemental material of quarterly results		true
Way of getting		-
Convening briefing of quarterly results		-
Target for briefing of quarterly results		（動画配信のみ）
Note to fraction processing method		（百万円未満切捨て）
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		-
Nagoya Premire		-
Nagoya Main		-
Nagoya Next		-
Nagoya Others		-
Sapporo		-
Sapporo		-
Sapporo Ambitious		-
Sapporo Others		-
Fukuoka		-
Fukuoka		-
Fukuoka Q-Board		-
Fukuoka Others		-
Phoenix		-
Japan Securities Dealers Association		-
Business category		
General Business	true	
Specific Business	-	
Fiscal Year End	2024-03-31	
Quarterly period		2

Business Results-Quarterly operating results

(in millions of yens)

	Sep 2023	Sep 2022
Quarterly operating results		
Quarterly operating results		
Consolidated operating results		
Consolidated income statements information		
Net sales		
Net sales	61,978	64,288
% change	-3.6	19.4
Operating profit		
Operating profit	1,032	1,126
% change	-8.3	49.7
Ordinary profit		
Ordinary profit	1,261	1,422
% change	-11.3	48.5
Profit attributable to owners of parent		
Profit attributable to owners of parent	766	703
% change	8.9	-12.8
Note to consolidated income statements information		
Comprehensive income		
Comprehensive income	707	772
Change in comprehensive income	-8.4	-10.5
Other consolidated operating results		
Basic earnings per share (Yen)	38.50	35.43
Diluted earnings per share (Yen)	-	-
Note to consolidated operating results		
Note to operating results	-	

Business Results-Quarterly financial positions

(in millions of yens)

	Sep 2023	Mar 2023
Quarterly financial positions		
Quarterly financial positions		
Consolidated financial positions		
Total assets	78,348	84,202
Net assets	21,571	21,251
Capital adequacy ratio (%)	27.5	25.2
Net assets per share (Yen)	1,082.33	1,068.23
Note to consolidated financial positions		
Owner's equity	21,571	21,251
Note to financial positions	-	

Business Results-Note to quarterly business results

	Sep 2023
Quarterly note to business results	
Quarterly note to business results	
Note to consolidated financial results	
Note to consolidated financial results	-

Quarterly Dividends

(in millions of yens)

	Mar 2024	Sep 2023	Mar 2023
Quarterly dividends			
Quarterly dividends			
Dividends			
Dividend per share (Yen)			
Dividend per share (Yen)			
First quarter			

Result	-	-
Second quarter		
Result	0.00	0.00
Third quarter		
Result		-
Forecast	-	
Upper	-	
Lower	-	
Year end		
Result		22.00
Forecast	23.00	
Upper	-	
Lower	-	
Annual		
Result		22.00
Forecast	23.00	
Upper	-	
Lower	-	
Correction of dividend forecast from the most recent dividend forecast		
Correction of dividend forecast from the most recent dividend forecast		
Annual	-	
Note to dividends		
Note to dividends		
Annual		-

Quarterly Forecasts

(in millions of yens)

	Mar 2024
Quarterly forecasts	
Quarterly forecasts	
Title for forecasts	３．2024年３月期の連結業績予想（2023年４月１日～2024年３月31日）
Preamble to consolidated forecasts	
Preamble to forecasts	-
Main table of consolidated forecasts	
Net sales	
Net sales	
Forecast	138,000
Upper	-
Lower	-
% change	
Forecast	2.8
Upper	-
Lower	-
Operating profit	
Operating profit	
Forecast	2,724
Upper	-
Lower	-
% change	
Forecast	13.4
Upper	-
Lower	-
Ordinary profit	
Ordinary profit	
Forecast	3,120
Upper	-
Lower	-
% change	
Forecast	2.0

Upper	-
Lower	-
Profit attributable to owners of parent	
Profit attributable to owners of parent	
Forecast	1,850
Upper	-
Lower	-
% change	
Forecast	11.9
Upper	-
Lower	-
Basic earnings per share (Yen)	
Basic earnings per share (Yen)	
Forecast	92.99
Upper	-
Lower	-
Note to consolidated forecasts	
Note to forecasts	-
Correction of financial forecast from the most recent financial forecast	
Correction of financial forecast from the most recent financial forecast	
Forecast	-

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

	Sep 2023
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, Quarterly-Applying of specific accounting of the consolidated quarterly financial statements

	Sep 2023
Applying of specific accounting of the consolidated quarterly financial statements	
Applying of specific accounting of the consolidated quarterly financial statements	
Others	
Applying of specific accounting of the consolidated quarterly financial statements	
Applying of specific accounting of the consolidated quarterly financial statements	-
Note to applying of specific accounting of the consolidated quarterly financial statements	
Note to applying of specific accounting of the consolidated quarterly financial statements	-

Notes, Quarterly-Changes in accounting policies and accounting estimates retrospective restatement

	Sep 2023
Changes in accounting policies, accounting estimates and retrospective restatement	
Changes in accounting policies, accounting estimates and retrospective restatement	
Others	
Changes in accounting policies, accounting estimates and 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, accounting estimates and retrospective restatement	
Note to changes in accounting policies, accounting estimates and retrospective restatement	-

Notes, Quarterly-Number of issued and outstanding shares common stock

	Sep 2023	Mar 2023	Sep 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)	19,931,196	19,894,434	
Number of treasury stock at the end of fiscal year	296	296	
Average number of shares	19,908,601		19,871,488
Note to number of issued and outstanding shares (common stock)			
Note to number of issued and outstanding shares (common stock)	-		

This information is a summary of the earnings report. It does not contain all details included in the earnings report disclosed in Japanese.