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		2023-11-13
Company name		RAKUS Co.,Ltd.
Securities code		3923
URL		https://www.rakus.co.jp
Representative		
Title		代表取締役社長
Name		中村 崇則
Inquiries		
Title		取締役 経営管理本部長
Name		宮内 貴宏
Tel		050（8880）3200
Other		
Quarterly statement filing date (as planned)		2023-11-13
Supplemental material of quarterly results		true
Way of getting		-
Convening briefing of quarterly results		true
Target for briefing of quarterly results		-
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	17,662	12,736
% change	38.7	34.4
Operating profit		
Operating profit	1,718	677
% change	153.5	-23.7
Ordinary profit		
Ordinary profit	1,749	697
% change	151.0	-22.4
Profit attributable to owners of parent		
Profit attributable to owners of parent	1,208	423
% change	185.7	-28.0
Note to consolidated income statements information		
Comprehensive income		
Comprehensive income	1,235	449
Change in comprehensive income	174.9	-23.9
Other consolidated operating results		
Basic earnings per share (Yen)	6.67	2.33
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	17,568	14,073
Net assets	10,430	9,548
Capital adequacy ratio (%)	59.4	67.8
Note to consolidated financial positions		
Owner's equity	10,430	9,548
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	（注）潜在株式調整後１株当たり四半期純利益については、潜在株式が存在していないため記載しておりません。

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			1.95
Forecast		2.20	
Upper	-		
Lower	-		
Annual			
Result			1.95
Forecast		2.20	
Upper	-		
Lower	-		
Correction of dividend forecast from the most recent dividend forecast			
Correction of dividend forecast from the most recent dividend forecast			
Annual	true		
Note to dividends			
Note to dividends			
Annual		配当予想の修正については、本日（2023年11月13日）公表いたしました「2024年３月期配当予想の修正に関するお知らせ」をご覧ください。	

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	38,295
Upper	-
Lower	-
% change	
Forecast	39.8
Upper	-
Lower	-
Operating profit	
Operating profit	
Forecast	5,390
Upper	-

Lower	-
% change	
Forecast	225.4
Upper	-
Lower	-
Ordinary profit	
Ordinary profit	
Forecast	5,424
Upper	-
Lower	-
% change	
Forecast	223.4
Upper	-
Lower	-
Profit attributable to owners of parent	
Profit attributable to owners of parent	
Forecast	4,001
Upper	-
Lower	-
% change	
Forecast	213.9
Upper	-
Lower	-
Basic earnings per share (Yen)	
Basic earnings per share (Yen)	
Forecast	22.08
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	true

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)	true
Name of subsidiaries newly consolidated	新規 1社 （社名）株式会社ラクスHRテック（注）詳細は、添付資料9ページ「2．四半期連結財務諸表及び主な注記（4）四半期連結財務諸表に関する注記事項（当四半期連結累計期間における重要な子会社の異動）」をご覧ください。
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)	181,216,000	181,216,000	
Number of treasury stock at the end of fiscal year	1,657	1,610	
Average number of shares	181,214,373		181,214,429
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.