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Consolidated Financial Results for the Three Months Ended June 30, 2023 [Japanese GAAP]

August 14, 2023

Company name: jig.jp co.,ltd.
Stock exchange listing: Tokyo
Code number: 5244
URL: https://www.jig.jp/
Representative: Taisuke Fukuno President and Representative Director
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Scheduled date of filing quarterly securities report: August 14, 2023
Scheduled date of commencing dividend payments: -
Availability of supplementary briefing material on quarterly financial results: Yes
Schedule of quarterly financial results briefing session: No

(Amounts of less than one million yen are rounded down.)

1. Consolidated Financial Results for the Three Months Ended June 30, 2023 (April 1, 2023 to June 30, 2023)

(1) Consolidated Operating Results (% indicates changes from the previous corresponding period.)

	Net sales		Operating profit		Ordinary profit		Profit attributable to owners of parent	
Three months ended	Millions of yen	%	Millions of yen	%	Millions of yen	%	Millions of yen	%
June 30, 2023	3,009	-	453	-	453	-	299	-
June 30, 2022	-	-	-	-	-	-	-	-

(Note) Comprehensive income: Three months ended June 30, 2023: ¥ 299 million [-%]
Three months ended June 30, 2022: ¥ - million [-%]

	Basic earnings per share	Diluted earnings per share
Three months ended	Yen	Yen
June 30, 2023	7.12	6.77
June 30, 2022	-	-

(2) Consolidated Financial Position

	Total assets	Net assets	Capital adequacy ratio
As of	Millions of yen	Millions of yen	%
June 30, 2023	4,425	2,435	55.0
March 31, 2023	4,252	2,136	50.2

(Reference) Equity: As of June 30, 2023: ¥ 2,434 million
As of March 31, 2023: ¥ 2,135 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 March 31, 2023	-	0.00	-	0.00	0.00
Fiscal year ending March 31, 2024	-				
Fiscal year ending March 31, 2024 (Forecast)		0.00	-	0.00	0.00

(Note) Revision to the forecast for dividends announced most recently: No

3. Consolidated Financial Results Forecast for the Fiscal Year Ending March 31, 2024(April 1, 2023 to March 31, 2024)

(% indicates changes from the previous corresponding period.)

	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	11,558	10.0	992	0.2	992	0.6	689	(29.5)	16.40

(Note) Revision to the financial results forecast announced most recently: No

* Notes:

(1) Changes in significant subsidiaries during the three months ended June 30, 2023 (changes in specified subsidiaries resulting in changes in scope of consolidation): No

(2) Accounting policies adopted specially for the preparation of quarterly consolidated financial statements: No

(3) Changes in accounting policies, changes in accounting estimates and retrospective restatement

1) Changes in accounting policies due to the revision of accounting standards: No
2) Changes in accounting policies other than 1) above: No
3) Changes in accounting estimates: No
4) Retrospective restatement: No

(4) Total number of issued shares (common shares)

1) Total number of issued shares at the end of the period (including treasury shares):

June 30, 2023: 42,054,000 shares
March 31, 2023: 42,054,000 shares

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

June 30, 2023: - shares
March 31, 2023: - shares

3) Average number of shares outstanding during the period:

Three months ended June 30, 2023: 42,054,000 shares
Three months ended June 30, 2022: 41,997,000 shares

Quarterly Consolidated Financial Statements

Quarterly Consolidated Balance Sheets

(Thousands of yen)

	As of March 31, 2023	As of June 30, 2023
Assets		
Current assets		
Cash and deposits	1,787,720	2,011,708
Accounts receivable - trade	1,207,581	1,247,169
Consumption taxes receivable	21,927	7,291
Other	62,397	60,719
Allowance for doubtful accounts	(1,200)	(1,240)
Total current assets	3,078,426	3,325,649
Non-current assets		
Property, plant and equipment		
Buildings and structures, net	404,259	401,983
Other, net	45,108	45,031
Total property, plant and equipment	449,368	447,014
Intangible assets	571	5,375
Investments and other assets		
Deferred tax assets	588,562	510,272
Other	135,756	136,793
Total investments and other assets	724,319	647,066
Total non-current assets	1,174,258	1,099,456
Total assets	4,252,685	4,425,105

(Thousands of yen)

	As of March 31, 2023	As of June 30, 2023
Liabilities		
Current liabilities		
Current portion of long-term borrowings	67,104	67,104
Accounts payable - other	1,017,228	1,040,896
Income taxes payable	152,713	79,995
Accrued consumption taxes	149,082	64,468
Provision for point card certificates	340,936	346,115
Other	35,248	23,381
Total current liabilities	1,762,313	1,621,961
Non-current liabilities		
Long-term borrowings	354,344	337,568
Guarantee deposits received	-	30,000
Total non-current liabilities	354,344	367,568
Total liabilities	2,116,657	1,989,529
Net assets		
Shareholders' equity		
Share capital	877,012	877,012
Capital surplus	896,365	896,365
Retained earnings	361,650	661,198
Total shareholders' equity	2,135,028	2,434,576
Share acquisition rights	1,000	1,000
Total net assets	2,136,028	2,435,576
Total liabilities and net assets	4,252,685	4,425,105

Quarterly Consolidated Statements of Income and Comprehensive Income

Quarterly Consolidated Statements of Income (For the three months)

(Thousands of yen)

	For the three months ended June 30, 2023
Net sales	3,009,767
Cost of sales	135,213
Gross profit	2,874,554
Selling, general and administrative expenses	2,421,202
Operating profit	453,351
Non-operating income	
Interest income	0
Lecture's fee income	37
Outsourcing service income	272
Point return income	699
Total non-operating income	1,009
Non-operating expenses	
Interest expenses	683
Foreign exchange losses	144
Other	0
Total non-operating expenses	827
Ordinary profit	453,533
Profit before income taxes	453,533
Income taxes - current	75,694
Income taxes - deferred	78,290
Total income taxes	153,985
Profit	299,548
Profit attributable to owners of parent	299,548

Quarterly Consolidated Statements of Comprehensive Income (For the three months)

(Thousands of yen)

	For the three months ended June 30, 2023
Profit	299,548
Comprehensive income	299,548
Comprehensive income attributable to	
Comprehensive income attributable to owners of parent	299,548