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Consolidated Financial Results for the Six Months Ended September 30, 2024 [Japanese GAAP]

November 6, 2024

Company name: Cross Cat Co.,Ltd.
Listing: Tokyo
Securities code: 2307
URL: https://www.xcat.co.jp
Representative: Mitsunori Yamane President & CEO
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Scheduled date to file semi-annual securities report: November 12, 2024
Scheduled date to commence dividend payments: -
Preparation of supplementary material on financial results: Yes
Holding of financial results briefing: None

(Yen amounts are rounded down to millions, unless otherwise noted.)

1. Consolidated Financial Results for the Six Months Ended September 30, 2024 (April 1, 2024 to September 30, 2024)

(1) Consolidated Operating Results (Percentages indicate year-on-year changes.)

	Net sales		Operating profit		Ordinary profit		Profit attributable to owners of parent	
Six months ended	Millions of yen	%	Millions of yen	%	Millions of yen	%	Millions of yen	%
September 30, 2024	8,040	12.3	865	29.2	898	26.7	583	23.2
September 30, 2023	7,160	2.9	669	(16.7)	709	(14.3)	473	(10.0)

(Note) Comprehensive income: Six months ended September 30, 2024: ¥ 628 million [9.5%]
Six months ended September 30, 2023: ¥ 573 million [(47.5)%]

	Basic earnings per share	Diluted earnings per share
Six months ended	Yen	Yen
September 30, 2024	41.18	-
September 30, 2023	32.36	-

(2) Consolidated Financial Position

	Total assets	Net assets	Capital adequacy ratio
As of	Millions of yen	Millions of yen	%
September 30, 2024	8,109	5,114	63.1
March 31, 2024	9,466	5,083	53.7

(Reference) Equity: As of September 30, 2024: ¥ 5,114 million
As of March 31, 2024: ¥ 5,083 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, 2024	-	0.00	-	28.00	28.00
Fiscal year ending March 31, 2025	-	0.00			
Fiscal year ending March 31, 2025 (Forecast)			-	28.00	28.00

(Note) Revision to the forecast for dividends announced most recently: None

3. Consolidated Financial Results Forecast for the Fiscal Year Ending March 31, 2025(April 1, 2024 to March 31, 2025)

(Percentages indicate year-on-year changes.)

	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	15,600	4.5	1,580	3.8	1,630	3.8	1,040	(20.7)	73.01

(Note) Revision to the financial results forecast announced most recently: None

* Notes:

(1) Significant changes in the scope of consolidation during the period: None

(2) Adoption of accounting treatment specific to the preparation of semi-annual consolidated financial statements: None

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

1) Changes in accounting policies due to revisions to accounting standards and other regulations: Yes
2) Changes in accounting policies due to other reasons: None
3) Changes in accounting estimates: None
4) Restatement: None

(4) Number of issued shares (common shares)

1) Total number of issued shares at the end of the period (including treasury shares):
September 30, 2024: 17,005,674 shares
March 31, 2024: 17,005,674 shares

2) Number of treasury shares at the end of the period:
September 30, 2024: 2,900,874 shares
March 31, 2024: 2,760,632 shares

3) Average number of shares outstanding during the period:
Six months ended September 30, 2024: 14,160,057 shares
Six months ended September 30, 2023: 14,627,747 shares

* Semi-annual financial results reports are exempt from review conducted by certified public accountants or an audit firm.

* Proper use of earnings forecasts, and other special matters