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Non-consolidated Financial Results for the Six Months Ended October 31, 2024 [Japanese GAAP]

December 13, 2024

Company name: Smaregi, Inc.
Listing: Tokyo
Securities code: 4431
URL: https://corp.smaregi.jp/
Representative: Ryuhei Miyazaki Representative Director
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Telephone: +81-6-7777-2405
Scheduled date to file semi-annual securities report: December 13, 2024
Scheduled date to commence dividend payments: -
Preparation of supplementary material on financial results: Yes
Holding of financial results briefing: Yes

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

1. Non-consolidated Financial Results for the Six Months Ended October 31, 2024 (May 1, 2024 to October 31, 2024)

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

	Net sales		Operating profit		Ordinary profit		Net income	
Six months ended	Millions of yen	%	Millions of yen	%	Millions of yen	%	Millions of yen	%
October 31, 2024	5,152	30.5	1,195	43.1	1,184	41.9	792	41.9
October 31, 2023	3,947	49.4	835	113.1	835	111.8	558	11.7

	Basic earnings per share	Diluted earnings per share
Six months ended	Yen	Yen
October 31, 2024	41.20	41.14
October 31, 2023	29.16	29.04

(2) Non-consolidated Financial Position

	Total assets	Net assets	Capital adequacy ratio
As of	Millions of yen	Millions of yen	%
October 31, 2024	9,216	6,820	74.0
April 30, 2024	7,952	5,969	75.1

(Reference) Equity: As of October 31, 2024: ¥ 6,820 million
As of April 30, 2024: ¥ 5,969 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 April 30, 2024	-	0.00	-	0.00	0.00
Fiscal year ending April 30, 2025	-	0.00			
Fiscal year ending April 30, 2025 (Forecast)			-	15.00	15.00

(Note) 1 Revision to the forecast for dividends announced most recently: Yes
2 Regarding the revision to the cash dividends forecast, please refer to the "Announcement of Revision to FY2025 Dividend Forecast (First Dividend)" disclosed on December 13, 2024.

3. Non-consolidated Financial Results Forecast for the Fiscal Year Ending April 30, 2025(May 1, 2024 to April 30, 2025)

(Percentages indicate year-on-year changes.)

	Net sales		Operating profit		Ordinary profit		Net income		Basic earnings per share
	Millions of yen	%	Millions of yen	%	Millions of yen	%	Millions of yen	%	Yen
Full year	10,688	27.5	2,033	17.2	2,033	19.8	1,414	16.6	73.60

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

* Notes:

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

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

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

(3) Number of issued shares (common shares)

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

October 31, 2024: 19,689,400 shares
April 30, 2024: 19,672,400 shares

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

October 31, 2024: 430,129 shares
April 30, 2024: 453,702 shares

3) Average number of shares outstanding during the period:

Six months ended October 31, 2024: 19,240,393 shares
Six months ended October 31, 2023: 19,165,024 shares

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