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Consolidated Financial Results for the Three Months Ended June 30, 2024 [Japanese GAAP]

August 14, 2024

Company name: jig.jp co.,ltd.
Listing: Tokyo
Securities code: 5244
URL: https://www.jig.jp/
Representative: Kawamata Sho President & CEO
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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. Consolidated Financial Results for the Three Months Ended June 30, 2024 (April 1, 2024 to June 30, 2024)

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

	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, 2024	3,299	9.6	528	16.7	528	16.5	289	(3.4)
June 30, 2023	3,009	-	453	-	453	-	299	-

(Note) Comprehensive income: Three months ended June 30, 2024: ¥ 289 million [(3.4) %]
Three months ended June 30, 2023: ¥ 299 million [-%]

	Basic earnings per share	Diluted earnings per share
Three months ended	Yen	Yen
June 30, 2024	6.87	-
June 30, 2023	7.12	6.77

(2) Consolidated Financial Position

	Total assets	Net assets	Capital adequacy ratio
As of	Millions of yen	Millions of yen	%
June 30, 2024	5,481	3,396	62.0
March 31, 2024	5,715	3,254	56.9

(Reference) Equity: As of June 30, 2024: ¥ 3,396 million
As of March 31, 2024: ¥ 3,253 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	-	2.29	-	3.49	5.78
Fiscal year ending March 31, 2025	-				
Fiscal year ending March 31, 2025 (Forecast)		0.00	-	2.89	2.89

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

(Note) Breakdown of the 1st quarter dividend for the fiscal year ending March 31, 2025 :

Commemorative dividend - yen

Special dividend - yen

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	13,500	10.2	2,000	10.8	1,825	0.1	1,215	0.0	28.89

(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 quarterly 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):

June 30, 2024: 42,054,000 shares

March 31, 2024: 42,054,000 shares

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

June 30, 2024: - shares

March 31, 2024: - shares

3) Average number of shares outstanding during the period:

Three months ended June 30, 2024: 42,054,000 shares

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

* Review of the Japanese-language originals of the attached consolidated quarterly financial statements by certified public accountants or an audit firm: None

* Proper use of earnings forecasts, and other special matters

Quarterly Consolidated Financial Statements

Quarterly Consolidated Balance Sheets

(Thousands of yen)

	As of March 31, 2024	As of June 30, 2024
Assets		
Current assets		
Cash and deposits	3,420,470	3,236,785
Accounts receivable - trade	1,264,509	1,217,368
Other	53,751	99,115
Allowance for doubtful accounts	(130)	(120)
Total current assets	4,738,600	4,553,150
Non-current assets		
Property, plant and equipment		
Buildings and structures, net	393,518	390,575
Tools, furniture and fixtures, net	16,535	20,557
Land	36,849	36,849
Total property, plant and equipment	446,903	447,981
Intangible assets		
Trademark right	453	423
Software	4,083	3,833
Total intangible assets	4,536	4,257
Investments and other assets		
Lease deposits and guarantee deposits	193,914	193,914
Deferred tax assets	330,753	281,400
Other	477	445
Total investments and other assets	525,146	475,760
Total non-current assets	976,586	927,999
Total assets	5,715,187	5,481,149

(Thousands of yen)

	As of March 31, 2024	As of June 30, 2024
Liabilities		
Current liabilities		
Current portion of long-term borrowings	67,104	67,104
Accounts payable - other	1,128,388	1,114,281
Income taxes payable	270,189	105,423
Accrued consumption taxes	234,436	116,321
Provision for point card certificates	362,749	314,397
Other	50,414	37,007
Total current liabilities	2,113,282	1,754,535
Non-current liabilities		
Long-term borrowings	287,240	270,464
Guarantee deposits received	60,000	60,000
Total non-current liabilities	347,240	330,464
Total liabilities	2,460,522	2,084,999
Net assets		
Shareholders' equity		
Share capital	877,012	877,012
Capital surplus	896,365	896,365
Retained earnings	1,480,286	1,622,771
Total shareholders' equity	3,253,664	3,396,150
Share acquisition rights	1,000	-
Total net assets	3,254,664	3,396,150
Total liabilities and net assets	5,715,187	5,481,149

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	For the three months ended June 30, 2024
Net sales	3,009,767	3,299,976
Cost of sales	135,213	152,883
Gross profit	2,874,554	3,147,092
Selling, general and administrative expenses	2,421,202	2,618,214
Operating profit	453,351	528,878
Non-operating income		
Interest income	0	0
Lecture's fee income	37	263
Point return income	699	665
Outsourcing service income	272	36
Other	-	50
Total non-operating income	1,009	1,017
Non-operating expenses		
Interest expenses	683	572
Foreign exchange losses	144	725
Other	0	4
Total non-operating expenses	827	1,302
Ordinary profit	453,533	528,592
Extraordinary income		
Gain on reversal of share acquisition rights	-	1,000
Total extraordinary income	-	1,000
Extraordinary losses		
Non-recurring loss	-	89,406
Total extraordinary losses	-	89,406
Profit before income taxes	453,533	440,186
Income taxes - current	75,694	101,578
Income taxes - deferred	78,290	49,353
Total income taxes	153,985	150,931
Profit	299,548	289,254
Profit attributable to owners of parent	299,548	289,254

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

(Thousands of yen)

	For the three months ended June 30, 2023	For the three months ended June 30, 2024
Profit	299,548	289,254
Comprehensive income	299,548	289,254
Comprehensive income attributable to		
Comprehensive income attributable to owners of parent	299,548	289,254