# Document and entity information

| | Aug 2024 |
|---|---|
| Company information | |
| Company information | |
| FASF member mark | true |
| Document name | 決算短信〔日本基準〕（連結） |
| Filing date | 2024-10-01 |
| Company name | NAGAILEBEN Co.,Ltd. |
| Securities code | 7447 |
| URL | https://www.nagaileben.co.jp/ |
| Representative | |
| Title | 代表取締役社長 |
| Name | 澤登 一郎 |
| Inquiries | |
| Title | 取締役管理本部長 |
| Name | 山村 浩之 |
| Tel | 03-5289-8200 |
| Other | |
| Date of general shareholders' meeting (as planned) | 2024-11-22 |
| Dividend payable date (as planned) | 2024-11-25 |
| Annual securities report filing date (as planned) | 2024-11-22 |
| Supplemental material of annual results | true |
| Way of getting | - |
| Convening briefing of annual results | true |
| Target audience | （証券アナリスト向け） |
| 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 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 | 2024-08-31 |

# Business Results-Operating results

(in millions of yens)

| | Aug 2024 | Aug 2023 |
|---|---|---|
| Operating results | | |
| Operating results | | |
| Consolidated operating results | | |
| Consolidated income statements information | | |
| Net sales | | |
| Net sales | 16,412 | 17,181 |
| % change | -4.5 | -3.2 |
| Operating profit | | |
| Operating profit | 4,004 | 4,604 |
| % change | -13.0 | -8.5 |
| Ordinary profit | | |
| Ordinary profit | 4,074 | 4,673 |
| % change | -12.8 | -9.1 |
| Profit attributable to owners of parent | | |
| Profit attributable to owners of parent | 2,822 | 3,226 |
| % change | -12.5 | -14.6 |
| Note to consolidated income statements information | | |
| Comprehensive income | | |
| Comprehensive income | 2,840 | 3,250 |
| Change in comprehensive income | -12.6 | -5.8 |
| Other consolidated operating results | | |
| Basic earnings per share (Yen) | 88.77 | 100.04 |
| Diluted earnings per share (Yen) | - | - |
| Rate of return on equity (%) | 6.6 | 7.5 |
| Ordinary profit to total assets ratio (%) | 8.7 | 9.9 |
| Operating profit to net sales ratio (%) | 24.4 | 26.8 |
| Note to consolidated operating results | | |
| Investment profit (loss) on equity method | - | - |
| Note to operating results | - | |

# Business Results-Financial positions

(in millions of yens)

| | Aug 2024 | Aug 2023 |
|---|---|---|
| Financial positions | | |
| Financial positions | | |
| Consolidated financial positions | | |
| Total assets | 46,727 | 47,377 |
| Net assets | 42,697 | 43,214 |
| Capital adequacy ratio (%) | 91.4 | 91.2 |
| Net assets per share (Yen) | 1,355.91 | 1,346.05 |
| Note to consolidated financial positions | | |
| Owner's equity | 42,697 | 43,214 |
| Note to financial positions | - | |

# Business Results-Cash flows

(in millions of yens)

| | Aug 2024 | Aug 2023 |
|---|---|---|
| Cash flows | | |
| Cash flows | | |
| Consolidated cash flows | | |
| Cash flows from operating activities | 2,286 | 1,812 |
| Cash flows from investing activities | -1,769 | 3,417 |
| Cash flows from financing activities | -2,929 | -2,935 |
| Cash and equivalents, end of period | 5,349 | 7,759 |
| Note to consolidated cash flows | | |
| Note to cash flows | - | |

# Business Results-Note to business results

| | Aug 2024 |
|---|---|
| Note to business results | |
| Note to business results | |
| Note to consolidated financial results | |
| Note to consolidated financial results | - |

# Dividends

(in millions of yens)

| | Aug 2025 | Aug 2024 | Aug 2023 |
|---|---|---|---|
| Dividends | | | |
| Dividends | | | |
| Dividends | | | |
| Dividend per share (Yen) | | | |
| Dividend per share (Yen) | | | |
| First quarter | | | |
| Result | | - | - |
| Forecast | - | | |
| Upper | - | | |
| Lower | - | | |
| Second quarter | | | |
| Result | | 0.00 | 0.00 |
| Forecast | 0.00 | | |
| Upper | - | | |
| Lower | - | | |
| Third quarter | | | |
| Result | | - | - |
| Forecast | - | | |
| Upper | - | | |
| Lower | - | | |
| Year end | | | |
| Result | | 60.00 | 60.00 |
| Forecast | 60.00 | | |
| Upper | - | | |
| Lower | - | | |
| Annual | | | |
| Result | | 60.00 | 60.00 |
| Forecast | 60.00 | | |
| Upper | - | | |
| Lower | - | | |
| Total dividend paid | | | |
| Total dividend paid | | | |
| Annual | | | |
| Result | | 1,889 | 1,926 |
| Payout ratio (consolidated) | | | |
| Payout ratio (%) | | | |
| Annual | | | |
| Result | | 67.6 | 60.0 |
| Forecast | 64.7 | | |
| Ratio of total amount of dividends to net assets (consolidated) | | | |
| Ratio of total amount of dividends to net assets (%) | | | |
| Annual | | | |
| Result | | 4.4 | 4.5 |
| Note to dividends | | | |
| Note to dividends | | | |
| Annual | | - | |

# Forecasts

(in millions of yens)

| | Aug 2025 | Feb 2025 |
|---|---|---|
| Forecasts | | |
| Forecasts | | |
| Title for forecasts | ３．2025年８月期の連結業績予想（2024年９月１日～2025年８月31日） | |
| Preamble to consolidated forecasts | | |
| Preamble to forecasts | - | |
| Main table of consolidated forecasts | | |
| Net sales | | |
| Net sales | | |
| Forecast | 17,500 | 7,660 |
| Upper | - | - |
| Lower | - | - |
| % change | | |
| Forecast | 6.6 | 3.6 |
| Upper | - | - |
| Lower | - | - |
| Operating profit | | |
| Operating profit | | |
| Forecast | 4,082 | 1,469 |
| Upper | - | - |
| Lower | - | - |
| % change | | |
| Forecast | 1.9 | -8.7 |
| Upper | - | - |
| Lower | - | - |
| Ordinary profit | | |
| Ordinary profit | | |
| Forecast | 4,175 | 1,514 |
| Upper | - | - |
| Lower | - | - |
| % change | | |
| Forecast | 2.5 | -7.6 |
| Upper | - | - |
| Lower | - | - |
| Profit attributable to owners of parent | | |
| Profit attributable to owners of parent | | |
| Forecast | 2,883 | 1,045 |
| Upper | - | - |
| Lower | - | - |
| % change | | |
| Forecast | 2.2 | -7.4 |
| Upper | - | - |
| Lower | - | - |
| Basic earnings per share (Yen) | | |
| Basic earnings per share (Yen) | | |
| Forecast | 92.69 | 33.47 |
| Upper | - | - |
| Lower | - | - |
| Note to consolidated forecasts | | |
| Note to forecasts | （注）連結業績予想の「1株当たり当期純利益」については、2024年４月２日開催及び2024年10月１日開催の取締役会決議に基づく自己株式の取得の影響を考慮しております。 | |

## Notes-Significant changes in the scope of consolidation during the period

(in millions of yens)

| | Aug 2024 |
|---|---|
| Significant changes in the scope of consolidation during the period | |
| Significant changes in the scope of consolidation during the period | |
| Others | |
| Significant changes in the scope of consolidation during the period | |
| Significant changes in the scope of consolidation during the period | - |
| Note to significant changes in the scope of consolidation during the period | |
| Note to significant changes in the scope of consolidation during the period | - |

## Notes-Changes in accounting policies and accounting estimates retrospective restatement

| | Aug 2024 |
|---|---|
| Changes in accounting policies and accounting estimates, retrospective restatement | |
| Changes in accounting policies and accounting estimates, retrospective restatement | |
| Others | |
| Changes in accounting policies and accounting estimates, 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 and accounting estimates, retrospective restatement | |
| Note to changes in accounting policies and accounting estimates, retrospective restatement | - |

## Notes-Number of issued and outstanding shares common stock

| | Aug 2024 | Aug 2023 |
|---|---|---|
| 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) | 35,736,000 | 35,736,000 |
| Number of treasury stock at the end of fiscal year | 4,246,153 | 3,631,691 |
| Average number of shares | 31,791,574 | 32,251,307 |
| Note to number of issued and outstanding shares (common stock) | | |
| Note to number of issued and outstanding shares (common stock) | - | |

## Business Results-Overview of nonconsolidated operating results

(in millions of yens)

| | Aug 2024 | Aug 2023 |
|---|---|---|
| Non-consolidated operating results | | |
| Non-consolidated operating results | | |
| Non-consolidated operating results | | |
| Non-consolidated income statements information | | |
| Net sales | | |
| Net sales | 16,402 | 17,177 |
| % change | -4.5 | -3.2 |
| Operating profit | | |
| Operating profit | 3,891 | 4,444 |
| % change | -12.5 | -8.4 |

| | | |
|---|---|---|
| Ordinary profit | | |
| Ordinary profit | 4,019 | 4,584 |
| % change | -12.3 | -9.0 |
| Profit | | |
| Profit | 2,802 | 3,189 |
| % change | -12.1 | -14.5 |
| Other non-consolidated operating results | | |
| Basic earnings per share (Yen) | 88.16 | 98.89 |
| Diluted earnings per share (Yen) | - | - |
| Note to non-consolidated operating results | | |
| Note to operating results | - | |

## Business Results-Overview of nonconsolidated financial positions

(in millions of yens)

| | Aug 2024 | Aug 2023 |
|---|---|---|
| Non-consolidated financial positions | | |
| Non-consolidated financial positions | | |
| Non-consolidated financial positions | | |
| Total assets | 43,250 | 43,703 |
| Net assets | 39,480 | 40,035 |
| Capital adequacy ratio (%) | 91.3 | 91.6 |
| Net assets per share (Yen) | 1,253.77 | 1,247.03 |
| Note to non-consolidated financial positions | | |
| Owner's equity | 39,480 | 40,035 |
| Note to financial positions | - | |

## Business Results-Note to overview of nonconsolidated business results

| | Aug 2024 |
|---|---|
| Note to non-consolidated financial results | |
| Note to non-consolidated financial results | |
| Note to non-consolidated financial results | |
| Note to financial results | - |

## Overview of nonconsolidated Forecasts

(in millions of yens)

| | Aug 2025 | Feb 2025 |
|---|---|---|
| Non-consolidated forecasts | | |
| Non-consolidated forecasts | | |
| Title for forecasts | ２．2025年８月期の個別業績予想（2024年９月１日～2025年８月31日） | |
| Preamble to non-consolidated forecasts | | |
| Preamble to forecasts | - | |
| Main table of non-consolidated forecasts | | |
| Net sales | | |
| Net sales | | |
| Forecast | 17,500 | 7,660 |
| Upper | - | - |
| Lower | - | - |
| % change | | |
| Forecast | 6.7 | 3.7 |
| Upper | - | - |
| Lower | - | - |
| Ordinary profit | | |
| Ordinary profit | | |
| Forecast | 4,121 | 1,515 |
| Upper | - | - |

| | | |
|---|---|---|
| Lower | - | - |
| % change | | |
| Forecast | 2.5 | -7.7 |
| Upper | - | - |
| Lower | - | - |
| Profit | | |
| Profit | | |
| Forecast | 2,861 | 1,052 |
| Upper | - | - |
| Lower | - | - |
| % change | | |
| Forecast | 2.1 | -8.3 |
| Upper | - | - |
| Lower | - | - |
| Basic earnings per share (Yen) | | |
| Basic earnings per share (Yen) | | |
| Forecast | 91.98 | 33.68 |
| Upper | - | - |
| Lower | - | - |
| Note to non-consolidated forecasts | | |
| Note to forecasts | （注）個別業績予想の「1株当たり当期純利益」については、2024年４月２日開催及び2024年10月１日開催の取締役会決議に基づく自己株式の取得の影響を考慮しております。 | |

**This information is a summary of the earnings report. It does not contain all details included in the earnings report disclosed in Japanese.**