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Company Name: MANI, INC.
Representative: Masahiko Saito
Director, President &
Representative Executive Officer
Security Code: 7730, Prime Market of TSE
Inquiries: Naohisa Hashimoto
Managing Executive Officer, CFO
TEL: 028-667-1811

Differences between the non-consolidated results for the fiscal year ended August 31,2024 and the previous year's results

MANI, INC. hereby announces the occurrence of the following differences between the non-consolidated results for the fiscal year ended August 31,2024 and the previous year's results.

1. Differences between the non-consolidated results for the fiscal year ended August 31,2024 and the previous year's results. (From September 1, 2023 to August 31, 2024)

	Net Sales	Operating income	Ordinary income	Net income	Net income per share
	Millions of yen	Millions of yen	Millions of yen	Millions of yen	Yen
Previous year result (A)	21,341	5,408	6,239	4,499	45.69
Current year result (B)	24,463	7,172	7,358	5,395	54.78
Difference (B-A)	3,121	1,764	1,119	896	
Difference (%)	14.6%	32.6%	17.9%	19.9%	

Reasons for the differences

Net sales

Sales increased 14.6% from the previous fiscal year due to sales increases mainly in Asia and North America. The increase in overseas sales caused by yen depreciation has also contributed significantly to net sales

Operating income

In addition to the increase in net sales, gross profit increased by 22.9% year on year due to a decline in the cost of sales ratio resulting from improved productivity. On the other hand, selling, general and administrative (SG&A) expenses increased by 13.7% due to strengthening promotional activities and enhancement in personnel structure. However, operating income increased by 32.6% year on year as the increase in net sales absorbed the increase in expenses.

Ordinary income and Net income

Due to the recording of foreign exchange gains resulting from the depreciation of the yen and dividend income received from a consolidated subsidiary in non-operating income, ordinary income increased by 17.9% and net income increased by 19.9% compared to the previous year.