Document and entity information

	Mar 2025	Dec 2024
Company information		
Company information		
FASF member mark		true
Document name		第３四半期決算短信〔日本基準〕（連結）
Filing date		2025-02-14
Company name		m-up holdings,Inc.
Securities code		3661
URL		https://www.m-upholdings.co.jp/
Representative		
Title		代表取締役
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Inquiries		
Title		取締役 総務経理部長
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Supplemental material of results		-
Way of getting		-
Convening briefing of results		-
Target for briefing of results		-
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	2025-03-31	
Quarterly period		3

Business Results-Quarterly operating results

(in millions of yens)

	Dec 2024	Dec 2023
Quarterly operating results		
Quarterly operating results		

Consolidated operating results		
Consolidated income statements information		
Net sales		
Net sales	18,991	13,527
% change	40.4	14.1
Operating profit		
Operating profit	3,257	2,174
% change	49.8	26.9
Ordinary profit		
Ordinary profit	3,277	2,199
% change	49.0	27.2
Profit attributable to owners of parent		
Profit attributable to owners of parent	1,653	1,168
% change	41.5	27.7
Note to consolidated income statements information		
Comprehensive income		
Comprehensive income	1,945	865
Change in comprehensive income	124.7	-26.2
Other consolidated operating results		
Basic earnings per share (Yen)	46.25	32.37
Diluted earnings per share (Yen)	45.69	31.96
Note to consolidated operating results		
Note to operating results	-	

Business Results-Quarterly financial positions

(in millions of yens)

	Dec 2024	Mar 2024
Quarterly financial positions		
Quarterly financial positions		
Consolidated financial positions		
Total assets	24,136	19,549
Net assets	8,303	7,141
Capital adequacy ratio (%)	30.2	32.5
Note to consolidated financial positions		
Owner's equity	7,283	6,350
Note to financial positions	-	

Business Results-Note to quarterly business results

	Dec 2024
Quarterly note to business results	
Quarterly note to business results	
Note to consolidated financial results	
Note to consolidated financial results	-

Quarterly Dividends

(in millions of yens)

	Mar 2025	Dec 2024	Mar 2024
Quarterly dividends			
Quarterly dividends			
Dividends			
Dividend per share (Yen)			
Dividend per share (Yen)			
First quarter			
Result	-		-
Second quarter			
Result	0.00		0.00
Third quarter			
Result	-		-

Year end		
Result		13.50
Forecast	16.50	
Upper	-	
Lower	-	
Annual		
Result		13.50
Forecast	16.50	
Upper	-	
Lower	-	
Correction of dividend forecast from the most recent dividend forecast		
Correction of dividend forecast from the most recent dividend forecast		
Annual	-	
Note to dividends		
Note to dividends		
Annual	-	

Quarterly Forecasts

(in millions of yens)

	Mar 2025
Quarterly forecasts	
Quarterly forecasts	
Title for forecasts	３．2025年３月期の連結業績予想（2024年４月１日～2025年３月31日）
Preamble to consolidated forecasts	
Preamble to forecasts	-
Main table of consolidated forecasts	
Net sales	
Net sales	
Forecast	24,000
Upper	-
Lower	-
% change	
Forecast	29.2
Upper	-
Lower	-
Operating profit	
Operating profit	
Forecast	3,900
Upper	-
Lower	-
% change	
Forecast	38.1
Upper	-
Lower	-
Ordinary profit	
Ordinary profit	
Forecast	3,900
Upper	-
Lower	-
% change	
Forecast	36.0
Upper	-
Lower	-
Profit attributable to owners of parent	
Profit attributable to owners of parent	
Forecast	2,000
Upper	-
Lower	-
% change	

Forecast	35.0
Upper	-
Lower	-
Basic earnings per share (Yen)	
Basic earnings per share (Yen)	
Forecast	55.86
Upper	-
Lower	-
Correction of financial forecast from the most recent financial forecast	
Correction of financial forecast from the most recent financial forecast	
Forecast	-
Note to consolidated forecasts	
Note to forecasts	（注）当社グループは業績管理を年次で行っていることから通期業績予想のみを開示しております。詳細は、添付資料P.5「１．当四半期決算に関する定性的情報（３）連結業績予想などの将来予測情報に関する説明」をご覧ください。

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

(in millions of yens)

	Dec 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	-
Number of subsidiaries newly consolidated	-
Name of subsidiaries newly consolidated	-
Number of subsidiaries excluded from consolidation	-
Name of subsidiaries excluded from consolidation	-
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, Quarterly-Applying of specific accounting of the consolidated quarterly financial statements

	Dec 2024
Applying of specific accounting of the consolidated quarterly financial statements	
Applying of specific accounting of the consolidated quarterly financial statements	
Others	
Applying of specific accounting of the consolidated quarterly financial statements	
Applying of specific accounting of the consolidated quarterly financial statements	-
Note to applying of specific accounting of the consolidated quarterly financial statements	
Note to applying of specific accounting of the consolidated quarterly financial statements	-

Notes, Quarterly-Changes in accounting policies and accounting estimates retrospective restatement

	Dec 2024

Changes in accounting policies, accounting estimates and retrospective restatement		
Changes in accounting policies, accounting estimates and retrospective restatement		
Others		
Changes in accounting policies, accounting estimates and retrospective restatement		
Changes in accounting policies based on revisions of accounting standard	true	
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, accounting estimates and retrospective restatement		
Note to changes in accounting policies, accounting estimates and retrospective restatement		-

Notes, Quarterly-Number of issued and outstanding shares common stock

	Dec 2024	Mar 2024	Dec 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)	36,496,388	36,496,388	
Number of treasury stock at the end of fiscal year	833,152	537,272	
Average number of shares	35,758,566		36,106,840
Note to number of issued and outstanding shares (common stock)			
Note to number of issued and outstanding shares (common stock)	-		

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