

Document and entity information

Mar 2022

| Company information | |
|--|---------------------------|
| Company information | |
| Document name | 決算短信〔日本基準〕（非連結） |
| FASF member mark | - |
| Filing date | 2022-05-12 |
| Company name | IVY COSMETICS CORPORATION |
| Securities code | 4918 |
| URL | https://www.ivy.co.jp |
| Representative | |
| Title | 代表取締役社長 |
| Name | 白銀 浩二 |
| Inquiries | |
| Title | 常務取締役 経理部担当役員兼 製品企画部 部長 |
| Name | 田島 正和 |
| Tel | 03-3568-5155 |
| Other | |
| Date of general shareholders' meeting (as planned) | 2022-06-29 |
| Annual securities report filing date (as planned) | 2022-06-30 |
| Supplemental material of annual results | true |
| Way of getting | - |
| Convening briefing of annual results | true |
| Target audience | - |
| Note to fraction processing method | （百万円未満切捨て） |
| Stock exchange listings | |
| Tokyo | |
| Tokyo Prime | - |
| Tokyo Standard | true |
| Tokyo Growth | - |
| Tokyo 1st section | - |
| Tokyo 2nd section | - |
| Tokyo Mothers | - |
| Tokyo JASDAQ | - |
| 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 | 2022-03-31 |

Business Results-Operating results

(in millions of yens)

| | Mar 2022 | Mar 2021 |
|---|---|----------|
| Operating results | | |
| Operating results | | |
| Operating results | | |
| Income statements information | | |
| Net sales | | |
| Net sales | 3,534 | 3,426 |
| % change | 3.1 | - |
| Operating profit | | |
| Operating profit | 83 | 24 |
| % change | 235.5 | - |
| Ordinary profit | | |
| Ordinary profit | 81 | 6 |
| % change | - | - |
| Profit | | |
| Profit | 40 | -23 |
| % change | - | - |
| Other operating results | | |
| Basic earnings per share (Yen) | 2.33 | -13.74 |
| Diluted earnings per share (Yen) | 2.32 | - |
| Rate of return on equity (%) | 2.1 | -1.5 |
| Ordinary profit to total assets ratio (%) | 1.8 | 0.1 |
| Operating profit to net sales ratio (%) | 2.4 | 0.7 |
| Note to operating results | | |
| Investment profit (loss) on equity method | - | - |
| Note to operating results | <p>(注1) 1株当たり当期純利益は、当期純利益からA種優先配当の会計期間に係る支払想定額を控除し算定しています。(注2)「収益認識に関する会計基準」(企業会計基準第29号2020年3月31日)等を当事業年度の期首から適用しており、2021年3月期に係る各数値については、当該会計基準等を遡って適用した後の数値となっております。これにより、2021年3月期の対前期増減率は記載しておりません。</p> | |

Business Results-Financial positions

(in millions of yens)

| | Mar 2022 | Mar 2021 |
|-----------------------------|----------|----------|
| Financial positions | | |
| Financial positions | | |
| Financial positions | | |
| Total assets | 4,352 | 4,715 |
| Net assets | 2,267 | 1,513 |
| Capital adequacy ratio (%) | 51.9 | 32.0 |
| Net assets per share (Yen) | 261.39 | 131.20 |
| Note to financial positions | | |
| Owner's equity | 2,259 | 1,508 |

(注1) 1株当たり純資産は、純資産からA種優先株式に係る純資産額を控除し算定しています。(注2) 「収益認識に関する会計基準」(企業会計基準第29号2020年3月31日)等を当事業年度の期首から適用しており、2021年3月期に係る各数値については、当該会計基準等を遡って適用した後の数値となっております。

Business Results-Cash flows

(in millions of yens)

| | Mar 2022 | Mar 2021 |
|--------------------------------------|----------|----------|
| Cash flows | | |
| Cash flows | | |
| Cash flows | | |
| Cash flows from operating activities | -107 | 427 |
| Cash flows from investing activities | 63 | 330 |
| Cash flows from financing activities | 59 | -693 |
| Cash and equivalents, end of period | 129 | 113 |
| Note to cash flows | | |
| Note to cash flows | - | |

Business Results-Note to business results

| | Mar 2022 |
|---------------------------|----------|
| Note to business results | |
| Note to business results | |
| Note to financial results | |
| Note to financial results | - |

Dividends

(in millions of yens)

| | Mar 2023 | Mar 2022 | Mar 2021 |
|--------------------------|----------|----------|----------|
| 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 | | 0.00 | 0.00 |
| Forecast | 10.00 | | |
| Upper | - | | |
| Lower | - | | |
| Annual | | | |
| Result | | 0.00 | 0.00 |
| Forecast | 10.00 | | |
| Upper | - | | |
| Lower | - | | |
| Total dividend paid | | | |
| Total dividend paid | | | |
| Annual | | | |
| Result | | - | - |
| Payout ratio | | | |
| Payout ratio (%) | | | |
| Annual | | | |
| Result | | - | - |
| Forecast | 28.5 | | |
| Ratio of total amount of dividends to net assets | | | |
| Ratio of total amount of dividends to net assets (%) | | | |
| Annual | | | |
| Result | | - | - |
| Note to dividends | | | |
| Note to dividends | | | |
| Annual | | | |
| | | | (注) 詳細については、添付資料P.5「1.経営成績等の概況(5)利益配分に関する基本方針及び当期・次期の配当」をご覧ください。 |

Forecasts

(in millions of yens)

| | Mar 2023 | Sep 2022 |
|-------------------------|-------------------------------------|----------|
| Forecasts | | |
| Forecasts | | |
| Title for forecasts | 3. 令和5年3月期の業績予想(令和4年4月1日~令和5年3月31日) | |
| Preamble to forecasts | | |
| Preamble to forecasts | - | |
| Main table of forecasts | | |
| Net sales | | |
| Net sales | | |
| Forecast | 3,700 | 1,750 |
| Upper | - | - |
| Lower | - | - |
| % change | | |
| Forecast | 4.7 | -10.0 |
| Upper | - | - |
| Lower | - | - |
| Operating profit | | |
| Operating profit | | |
| Forecast | 275 | 46 |
| Upper | - | - |
| Lower | - | - |
| % change | | |
| Forecast | 230.2 | -83.1 |
| Upper | - | - |
| Lower | - | - |
| Ordinary profit | | |
| Ordinary profit | | |

| | | |
|--------------------------------|---|-------|
| Forecast | 250 | 33 |
| Upper | - | - |
| Lower | - | - |
| % change | | |
| Forecast | 205.9 | -87.8 |
| Upper | - | - |
| Lower | - | - |
| Profit | | |
| Profit | | |
| Forecast | 200 | 20 |
| Upper | - | - |
| Lower | - | - |
| % change | | |
| Forecast | 395.3 | -89.8 |
| Upper | - | - |
| Lower | - | - |
| Basic earnings per share (Yen) | | |
| Basic earnings per share (Yen) | | |
| Forecast | 35.06 | 1.03 |
| Upper | - | - |
| Lower | - | - |
| Note to forecasts | | |
| Note to forecasts | 注) 詳細については、 添付資料 P.5 「1.経営成績等の概況 (4) 今後の見通し」をご覧ください | |

Notes-Changes in accounting policies and accounting estimates retrospective restatement

| | Mar 2022 |
|--|----------|
| 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 | 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 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

| | Mar 2022 | Mar 2021 |
|--|-----------|-----------|
| 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) | 5,104,000 | 5,104,000 |
| Number of treasury stock at the end of fiscal year | 255,474 | 1,191,687 |
| Average number of shares | 4,461,285 | 3,873,542 |
| Note to number of issued and outstanding shares (common stock) | | |

Note to number of issued and outstanding shares (common stock)

(注) 期末自己株式数には、「従業員向け株式交付信託」が保有する当社株式(4年3月期 48,311株、3年3月期 54,604株)、及び「役員向け株式交付信託」が保有する当社株式(4年3月期 46,565株、3年3月期 46,565株)が含まれております。また、「従業員向け株式交付信託」が保有する当社株式(4年3月期 50,731株、3年3月期 54,913株)、及び「役員向け株式交付信託」が保有する当社株式(4年3月期 46,565株、3年3月期 46,565株)を、期中平均株式数の計算において控除する自己株式に含めております。

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