

Document and entity information

Aug 2022

Company information	
Company information	
FASF member mark	-
Document name	決算短信〔日本基準〕(連結)
Filing date	2022-10-14
Company name	arara inc.
Stock exchange listings	
Tokyo	true
Tokyo Prime	-
Tokyo Standard	-
Tokyo Growth	true
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	-
Securities code	40150
URL	https://www.arara.com/
Business category	
General Business	true
Specific Business	-
Fiscal Year End	2022-08-31
Representative	
Title	代表取締役社長
Name	尾上 徹
Inquiries	
Title	取締役副社長
Name	井上 浩毅
Tel	03-5414-3611
Other	
Date of general shareholders' meeting (as planned)	2022-11-25
Dividend payable date (as planned)	-
Annual securities report filing date (as planned)	2022-11-28
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)

Business Results-Operating results

(in millions of yens)

	Aug 2022	Aug 2021
Operating results		
Operating results		
Consolidated operating results		
Consolidated income statements information		
Net sales		
Net sales	1,165	-
% change	-	-
Operating profit		
Operating profit	-160	-
% change	-	-
Ordinary profit		
Ordinary profit	-1,506	-
% change	-	-
Profit attributable to owners of parent		
Profit attributable to owners of parent	-1,834	-
% change	-	-
Note to consolidated income statements information		
Comprehensive income		
Comprehensive income	-1,834	-
Change in comprehensive income	-	-
Other consolidated operating results		
Basic earnings per share (Yen)	-252.06	-
Diluted earnings per share (Yen)	-	-
Rate of return on equity (%)	-130.5	-
Ordinary profit to total assets ratio (%)	-39.1	-
Operating profit to net sales ratio (%)	-13.8	-
Note to consolidated operating results		
Investment profit (loss) on equity method	-1,324	-
Note to operating results	(注) 1 . 2022年 8 月期より連結財務諸表を作成しているため、2021年 8 月期の数値及び2022年 8 月期の対前期増減率については記載しておりません。また、自己資本当期純利益率及び総資産経常利益率は、連結初年度のため、それぞれ期末自己資本及び期末総資産額に基づいて計算しております。2 . 2022年 8 月期の潜在株式調整後 1 株当たり当期純利益については、潜在株式は存在するものの、1 株当たり当期純損失のため、記載しておりません。	

Business Results-Financial positions

(in millions of yens)

	Aug 2022	Aug 2021
Financial positions		
Financial positions		
Consolidated financial positions		
Total assets	3,856	-
Net assets	1,431	-
Capital adequacy ratio (%)	36.5	-
Net assets per share (Yen)	138.43	-
Note to consolidated financial positions		
Owner's equity	1,405	-

Business Results-Cash flows

(in millions of yens)

	Aug 2022	Aug 2021
Cash flows		
Cash flows		
Consolidated cash flows		
Cash flows from operating activities	-218	-
Cash flows from investing activities	-194	-
Cash flows from financing activities	-96	-
Cash and equivalents, end of period	1,094	-
Note to consolidated cash flows		
Note to cash flows	(注) 2022年8月期より連結財務諸表を作成しているため、2021年8月期の数値については記載しておりません。	

Business Results-Note to business results

	Aug 2022
Note to business results	
Note to business results	
Note to consolidated financial results	
Note to consolidated financial results	-

Dividends

(in millions of yens)

	Aug 2023	Aug 2022	Aug 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	0.00		
Upper	-		
Lower	-		

Annual			
Result		0.00	0.00
Forecast	0.00		
Upper	-		
Lower	-		
Total dividend paid			
Total dividend paid			
Annual			
Result		-	-
Payout ratio (consolidated)			
Payout ratio (%)			
Annual			
Result		-	-
Forecast	-		
Ratio of total amount of dividends to net assets (consolidated)			
Ratio of total amount of dividends to net assets (%)			
Annual			
Result		-	-
Note to dividends			
Note to dividends			
Annual		-	

Forecasts

(in millions of yens)

	Aug 2023	Feb 2023
Forecasts		
Forecasts		
Title for forecasts	3 . 2023年8月期の連結業績予想（2022年9月1日～2023年8月31日）	
Preamble to consolidated forecasts		
Preamble to forecasts	-	
Main table of consolidated forecasts		
Net sales		
Net sales		
Forecast	4,300	-
Upper	-	-
Lower	-	-
% change		
Forecast	-	-
Upper	-	-
Lower	-	-
Operating profit		
Operating profit		
Forecast	-100	-
Upper	-	-
Lower	-	-
% change		
Forecast	-	-
Upper	-	-
Lower	-	-
Ordinary profit		
Ordinary profit		
Forecast	-	-
Upper	-	-
Lower	-	-
% change		
Forecast	-	-
Upper	-	-
Lower	-	-
Profit attributable to owners of parent		
Profit attributable to owners of parent		

Forecast	-	-
Upper	-	-
Lower	-	-
% change		
Forecast	-	-
Upper	-	-
Lower	-	-
Basic earnings per share (Yen)		
Basic earnings per share (Yen)		
Forecast	-	-
Upper	-	-
Lower	-	-
Note to consolidated forecasts		

Note to forecasts

(注) 2023年8月期は、「売上高」、「調整後EBITDA」及び「営業利益」を経営戦略上の重要指標であると捉えていることから、「経常利益」及び「親会社株主に帰属する当期純利益」について、2023年8月期の連結業績予想においては非開示としております。また、「親会社株主に帰属する当期純利益」を非開示としているため、「1株当たり当期純利益」については、非開示としております。

Notes-Material changes in subsidiaries during this period changes in scope of consolidations resulting from change in subsidiaries

Aug 2022

Material changes in subsidiaries during this period (Changes in scope of consolidations resulting from change is subsidiaries)	
Material changes in subsidiaries during this period (Changes in scope of consolidations resulting from change is subsidiaries)	
Others	
Material changes in subsidiaries during this period (Changes in scope of consolidations resulting from change is subsidiaries)	
Material changes in subsidiaries during this period (Changes in scope of consolidations resulting from change is subsidiaries)	true
Number of subsidiaries newly consolidated	1
Name of subsidiaries newly consolidated	株式会社バリューデザイン
Number of subsidiaries excluded from consolidation	-
Name of subsidiaries excluded from consolidation	-
Note to material changes in subsidiaries during this period	
Note to material changes in subsidiaries during this period	(注) 2022年6月1日付で株式交換契約の効力が発生したことに伴い、株式会社バリューデザインを連結子会社(特定子会社の異動)としております。

Notes-Changes in accounting policies and accounting estimates retrospective restatement

Aug 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

	Aug 2022	Aug 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)	10,155,763	6,262,500
Number of treasury stock at the end of fiscal year	50	30
Average number of shares	7,276,842	6,138,497
Note to number of issued and outstanding shares (common stock)		
Note to number of issued and outstanding shares (common stock)	(注) 2020年9月2日付で普通株式1株につき100株の割合で株式分割を行っております。このため、前事業年度の期首に当該株式分割が行われたと仮定して「期末発行済株式数(自己株式を含む)」、「期末自己株式数」及び「期中平均株式数」を算定しております。	

Business Results-Overview of nonconsolidated operating results

(in millions of yens)

	Aug 2022	Aug 2021
Non-consolidated operating results		
Non-consolidated operating results		
Non-consolidated operating results		
Non-consolidated income statements information		
Net sales		
Net sales	1,165	1,461
% change	-20.2	21.7
Operating profit		
Operating profit	-154	305
% change	-	123.2
Ordinary profit		
Ordinary profit	-174	280
% change	-	97.0
Profit		
Profit	-1,679	229
% change	-	59.2
Other non-consolidated operating results		
Basic earnings per share (Yen)	-230.74	37.34
Diluted earnings per share (Yen)	-	33.92
Note to non-consolidated operating results		

Note to operating results

(注) 1 . 2020年11月19日に東京証券取引所マザーズに上場したため、2021年8月期の潜在株式調整後1株当たり当期純利益は、新規上場日から2021年8月期末までの平均株価を期中平均株価とみなして算定しております。また、2022年8月期の潜在株式調整後1株当たり当期純利益は、潜在株式は存在するものの、1株当たり当期純損失であるため記載しておりません。
2 . 2020年9月2日付で普通株式1株につき100株の割合で株式分割を行っております。このため、前事業年度の期首に当該株式分割が行われたと仮定して、1株当たり当期純利益及び潜在株式調整後1株当たり当期純利益を算定しております。

Business Results-Overview of nonconsolidated financial positions

(in millions of yens)

	Aug 2022	Aug 2021
Non-consolidated financial positions		
Non-consolidated financial positions		
Non-consolidated financial positions		
Total assets	3,462	3,386
Net assets	1,586	1,310
Capital adequacy ratio (%)	45.1	38.7
Net assets per share (Yen)	153.71	209.20
Note to non-consolidated financial positions		
Owner's equity	1,561	1,310
Note to financial positions	(注) 2020年9月2日付で普通株式1株につき100株の割合で株式分割を行っております。このため、前事業年度の期首に当該株式分割が行われたと仮定して1株当たり純資産を算定しております。	

Business Results-Note to overview of nonconsolidated business results

	Aug 2022
Note to non-consolidated financial results	
Note to non-consolidated financial results	
Note to non-consolidated financial results	
Note to financial results	-

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