

Document and entity information

	Mar 2023	Sep 2022
Company information		
Company information		
FASF member mark		true
Document name		第2四半期決算短信〔日本基準〕(連結)
Filing date		2022-11-14
Company name		m-up holdings,Inc.
Securities code		3661
URL		http://www.m-upholdings.co.jp/
Representative		
Title		代表取締役
Name		美藤宏一郎
Inquiries		
Title		取締役 総務経理部長
Name		藤池 季樹
Tel		03-5467-7125
Other		
Quarterly statement filing date (as planned)		2022-11-14
Supplemental material of quarterly results		true
Way of getting		-
Convening briefing of quarterly results		true
Target for briefing of quarterly results		機関投資家・アナリスト向け
Note to fraction processing method		(百万円未満切捨て)
Stock exchange listings		
Tokyo		
Tokyo Prime		true
Tokyo Standard		-
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	2023-03-31	
Quarterly period		2

Business Results-Quarterly operating results

(in millions of yens)

	Sep 2022	Sep 2021
Quarterly operating results		
Quarterly operating results		
Consolidated operating results		
Consolidated income statements information		
Net sales		
Net sales	7,764	6,314
% change	23.0	7.0
Operating profit		
Operating profit	1,187	775
% change	53.0	40.1
Ordinary profit		
Ordinary profit	1,200	838
% change	43.3	43.7
Profit attributable to owners of parent		
Profit attributable to owners of parent	639	516
% change	23.8	44.6
Note to consolidated income statements information		
Comprehensive income		
Comprehensive income	809	777
Change in comprehensive income	4.2	300.0
Other consolidated operating results		
Basic earnings per share (Yen)	17.68	14.30
Diluted earnings per share (Yen)	17.63	14.23
Note to consolidated operating results		
Note to operating results	-	

Business Results-Quarterly financial positions

(in millions of yens)

	Sep 2022	Mar 2022
Quarterly financial positions		
Quarterly financial positions		
Consolidated financial positions		
Total assets	14,296	14,185
Net assets	6,058	5,396
Capital adequacy ratio (%)	39.5	35.9
Note to consolidated financial positions		
Owner's equity	5,653	5,097
Note to financial positions	-	

Business Results-Note to quarterly business results

	Sep 2022
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 2023	Sep 2022	Mar 2022
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	-	-
Forecast	-	-
Upper	-	-
Lower	-	-
Year end		
Result	-	7.00
Forecast	7.00	-
Upper	-	-
Lower	-	-
Annual		
Result	-	7.00
Forecast	7.00	-
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 2023
Quarterly forecasts		
Quarterly forecasts		
Title for forecasts	3 . 2023年 3 月期の 連結業績予想（2022 年 4 月 1 日 ~ 2023年 3 月31日）	
Preamble to consolidated forecasts		
Preamble to forecasts	-	
Main table of consolidated forecasts		
Net sales		
Net sales		
Forecast	15,000	
Upper	-	
Lower	-	
% change		
Forecast	10.5	
Upper	-	
Lower	-	
Operating profit		
Operating profit		
Forecast	2,200	
Upper	-	
Lower	-	
% change		
Forecast	31.0	
Upper	-	
Lower	-	
Ordinary profit		
Ordinary profit		
Forecast	2,200	

Upper	-
Lower	-
% change	
Forecast	28.1
Upper	-
Lower	-
Profit attributable to owners of parent	
Profit attributable to owners of parent	
Forecast	1,350
Upper	-
Lower	-
% change	
Forecast	38.3
Upper	-
Lower	-
Basic earnings per share (Yen)	
Basic earnings per share (Yen)	
Forecast	37.34
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, Quarterly-Material changes in subsidiaries during this period changes in scope of consolidations resulting from change in subsidiaries

Sep 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)

Number of subsidiaries newly consolidated

Name of subsidiaries newly consolidated

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

Notes, Quarterly-Applying of specific accounting of the consolidated quarterly financial statements

Sep 2022

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	-
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Note to applying of specific accounting of the consolidated quarterly financial statements

Note to applying of specific accounting of the consolidated quarterly financial statements	-
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Notes, Quarterly-Changes in accounting policies and accounting estimates retrospective restatement

Sep 2022

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
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Changes in accounting policies other than ones based on revisions of accounting standard	-
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Changes in accounting estimates	-
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Retrospective restatement	-
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Note to changes in accounting policies, accounting estimates and retrospective restatement

Note to changes in accounting policies, accounting estimates and retrospective restatement	-
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Notes, Quarterly-Number of issued and outstanding shares common stock

Sep 2022

Mar 2022

Sep 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)	36,496,388	36,496,388	
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Number of treasury stock at the end of fiscal year	339,345	343,345	
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Average number of shares	36,153,764		36,125,304
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Note to number of issued and outstanding shares (common stock)

Note to number of issued and outstanding shares (common stock)	-		
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This information is a summary of the earnings report. It does not contain all details included in the earnings report disclosed in Japanese.