

## Document and entity information

	Mar 2023	Dec 2022
Company information		
Company information		
FASF member mark		true
Document name		第3四半期決算短信 〔日本基準〕(非連 結)
Filing date		2023-02-09
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		取締役 経営管理部 部 長
Name		中山 聖仁
Tel		03-6880-1201
Other		
Quarterly statement filing date (as planned)		2023-02-14
Supplemental material of quarterly results		true
Way of getting		-
Convening briefing of quarterly results		-
Target for briefing of quarterly results		-
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	2023-03-31	
Quarterly period		3

## Business Results-Quarterly operating results

(in millions of yens)

	Dec 2022	Dec 2021
Quarterly operating results		
Quarterly operating results		
Operating results		
Income statements information		
Net sales		
Net sales	1,689	2,266
% change	-25.4	11.9
Operating profit		
Operating profit	-412	-141
% change	-	-
Ordinary profit		
Ordinary profit	-414	-138
% change	-	-
Profit		
Profit	-418	-143
% change	-	-
Other operating results		
Basic earnings per share (Yen)	-90.72	-38.11
Diluted earnings per share (Yen)	-	-
Note to operating results		
Note to operating results	(注) 1株当たり四半期純利益は、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。	

## Business Results-Quarterly financial positions

(in millions of yens)

	Dec 2022	Mar 2022
Quarterly financial positions		
Quarterly financial positions		
Financial positions		
Total assets	3,610	4,352
Net assets	1,947	2,267
Capital adequacy ratio (%)	53.7	51.9
Note to financial positions		
Owner's equity	1,940	2,259
Note to financial positions	-	

## Business Results-Note to quarterly business results

Dec 2022

Quarterly note to business results	
Quarterly note to business results	
Note to financial results	
Note to financial results	-

## Quarterly Dividends

(in millions of yens)

	Mar 2023	Dec 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	-	-
Year end		
Result		0.00
Forecast	0.00	
Upper	-	
Lower	-	
Annual		
Result		0.00
Forecast	0.00	
Upper	-	
Lower	-	
Correction of dividend forecast from the most recent dividend forecast		
Correction of dividend forecast from the most recent dividend forecast		
Annual		true
Note to dividends		
Note to dividends		
Annual		-

## Quarterly Forecasts

(in millions of yens)

		Mar 2023
Quarterly forecasts		
Quarterly 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		3,100
Upper		-
Lower		-
% change		
Forecast		-12.3
Upper		-
Lower		-
Operating profit		
Operating profit		
Forecast		-100
Upper		-
Lower		-
% change		
Forecast		-
Upper		-
Lower		-
Ordinary profit		
Ordinary profit		
Forecast		-110
Upper		-
Lower		-
% change		
Forecast		-

Upper	-
Lower	-
Profit	
Profit	
Forecast	-150
Upper	-
Lower	-
% change	
Forecast	-
Upper	-
Lower	-
Basic earnings per share (Yen)	
Basic earnings per share (Yen)	
Forecast	-37.00
Upper	-
Lower	-
Note to forecasts	
Note to forecasts	-
Correction of financial forecast from the most recent financial forecast	
Correction of financial forecast from the most recent financial forecast	
Forecast	true

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

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

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

	Dec 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
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 2022	Mar 2022	Dec 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	230,882	255,474	
Average number of shares	4,864,722		4,345,112
Note to number of issued and outstanding shares (common stock)			
Note to number of issued and outstanding shares (common stock)	<p>(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(5年3月期3Q 36,719株、4年3月期48,311株)、及び「役員向け株式交付信託」が保有する当社株式(5年3月期3Q 46,565株、4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(5年3月期3Q 42,515株、4年3月期3Q 51,457株)、及び「役員向け株式交付信託」が保有する当社株式(5年3月期3Q 46,565株、4年3月期3Q 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。</p>		

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