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Consolidated Financial Results for the Three Months Ended November 30, 2022 [Japanese GAAP]

January 13, 2023

Company name: HKS CO., LTD.

Stock exchange listing: Tokyo

Code number: 7219

URL: <https://www.hks-global.com/>

Representative: Daisuke Mizuguchi

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Scheduled date of filing quarterly securities report: January 13, 2023

Scheduled date of commencing dividend payments: -

Availability of supplementary briefing material on quarterly financial results: No

Schedule of quarterly financial results briefing session: No

Representative Director and President
Managing Director and Financial Director

(Amounts of less than one million yen are rounded down)

1. Consolidated Financial Results for the Three Months Ended November 30, 2022 (September 01, 2022 to November 30, 2022)

(1) Consolidated Operating Results (% indicates changes from the previous corresponding period.)

	Net sales		Operating profit		Ordinary profit		Profit attributable to owners of parent	
	Million yen	%	Million yen	%	Million yen	%	Million yen	%
Three months ended November 30, 2022	2,183	15.2	133	(4.6)	127	(24.9)	58	(72.0)
November 30, 2021	1,894	6.6	139	253.1	169	301.4	209	634.5

(Note) Comprehensive income: Three months ended November 30, 2022: ¥ 51 million [(72.2)%]
Three months ended November 30, 2021: ¥ 185 million [-%]

	Basic earnings per share	Diluted earnings per share
	Yen	Yen
Three months ended November 30, 2022	41.49	-
November 30, 2021	148.07	-

(2) Consolidated Financial Position

	Total assets	Net assets	Capital adequacy ratio
	Million yen	Million yen	%
As of November 30, 2022	13,010	9,500	72.9
August 31, 2022	13,091	9,520	72.6

(Reference) Equity: As of November 30, 2022: ¥ 9,481 million
As of August 31, 2022: ¥ 9,505 million

2. Dividends

	Annual dividends				
	1st quarter-end	2nd quarter-end	3rd quarter-end	Year-end	Total
	Yen	Yen	Yen	Yen	Yen
Fiscal year ended August 31, 2022	-	0.00	-	50.00	50.00
Fiscal year ending August 31, 2023	-				
Fiscal year ending August 31, 2023 (Forecast)		0.00	-	50.00	50.00

(Note) Revision to the forecast for dividends announced most recently: No

(Note) Breakdown of the 1st quarter dividend for the fiscal year ending August 31, 2023 :

Commemorative dividend	- yen
Special dividend	- yen

3. Consolidated Financial Results Forecast for the Fiscal Year Ending August 31, 2023 (September 01, 2022 to August 31, 2023)

(% indicates changes from the previous corresponding period.)

	Net sales		Operating profit		Ordinary profit		Profit attributable to owners of parent		Basic earnings per share
	Million yen	%	Million yen	%	Million yen	%	Million yen	%	Yen
Six months ended February 28, 2023	4,200	6.9	135	(51.4)	150	(56.5)	100	(69.4)	70.67
Full year	9,000	4.3	450	(15.5)	475	(34.1)	310	(37.5)	219.08

(Note) Revision to the financial results forecast announced most recently: No

* Notes:

(1) Changes in significant subsidiaries during the three months ended November 30, 2022

(changes in specified subsidiaries resulting in changes in scope of consolidation): No

New	-	(Company name:)
Exclusion:	-	(Company name:)

(2) Accounting policies adopted specially for the preparation of quarterly consolidated financial statements: No

(3) Changes in accounting policies, changes in accounting estimates and retrospective restatement

1) Changes in accounting policies due to the revision of accounting standards: No

2) Changes in accounting policies other than 1) above: No

3) Changes in accounting estimates: No

4) Retrospective restatement: No

(4) Total number of issued shares (common shares)

1) Total number of issued shares at the end of the period (including treasury shares):

November 30, 2022: 1,600,000 shares

August 31, 2022: 1,600,000 shares

2) Total number of treasury shares at the end of the period:

November 30, 2022: 185,080 shares

August 31, 2022: 185,005 shares

3) Average number of shares during the period:

Three months ended November 30, 2022: 1,414,961 shares

Three months ended November 30, 2021: 1,415,044 shares