

Document and entity information

Mar 2023

Company information	
Company information	
FASF member mark	true
Document name	決算短信〔日本基準〕(連結)
Filing date	2023-05-15
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
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Other	
Date of general shareholders' meeting (as planned)	2023-06-29
Dividend payable date (as planned)	2023-06-30
Annual securities report filing date (as planned)	2023-06-29
Supplemental material of annual results	true
Way of getting	-
Convening briefing of annual results	-
Target audience	-
Note to fraction processing method	(百万円未満切捨て)
Stock exchange listings	
Tokyo	true
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

Business Results-Operating results

(in millions of yens)

	Mar 2023	Mar 2022
Operating results		
Operating results		
Consolidated operating results		
Consolidated income statements information		
Net sales		
Net sales	15,936	13,574
% change	17.4	10.1
Operating profit		
Operating profit	2,074	1,679
% change	23.5	51.6
Ordinary profit		
Ordinary profit	2,068	1,717
% change	20.4	47.0
Profit attributable to owners of parent		
Profit attributable to owners of parent	1,093	976
% change	12.0	54.2
Note to consolidated income statements information		
Comprehensive income		
Comprehensive income	1,407	1,125
Change in comprehensive income	25.0	3,558.1
Other consolidated operating results		
Basic earnings per share (Yen)	30.25	27.02
Diluted earnings per share (Yen)	29.87	26.83
Rate of return on equity (%)	19.4	20.9
Ordinary profit to total assets ratio (%)	13.5	13.2
Operating profit to net sales ratio (%)	13.0	12.4
Note to consolidated operating results		
Investment profit (loss) on equity method	-	-
Note to operating results	-	-

Business Results-Financial positions

(in millions of yens)

	Mar 2023	Mar 2022
Financial positions		
Financial positions		
Consolidated financial positions		
Total assets	16,442	14,185
Net assets	6,657	5,396
Capital adequacy ratio (%)	37.5	35.9
Net assets per share (Yen)	170.49	141.01
Note to consolidated financial positions		
Owner's equity	6,164	5,097
Note to financial positions	-	-

Business Results-Cash flows

(in millions of yens)

	Mar 2023	Mar 2022
Cash flows		
Cash flows		
Consolidated cash flows		
Cash flows from operating activities	1,457	2,569
Cash flows from investing activities	-1,069	-459
Cash flows from financing activities	-149	-191
Cash and equivalents, end of period	6,978	6,742

Business Results-Note to business results

Mar 2023

Note to business results

Note to business results

Note to consolidated financial results

Note to consolidated financial results

-

Dividends

(in millions of yens)

	Mar 2024	Mar 2023	Mar 2022
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		10.00	7.00
Forecast	12.00		
Upper	-		
Lower	-		
Annual			
Result		10.00	7.00
Forecast	12.00		
Upper	-		
Lower	-		
Total dividend paid			
Total dividend paid			
Annual			
Result		361	253
Payout ratio (consolidated)			
Payout ratio (%)			
Annual			
Result		33.1	25.9
Forecast	28.9		
Ratio of total amount of dividends to net assets (consolidated)			
Ratio of total amount of dividends to net assets (%)			
Annual			
Result		6.4	5.4
Note to dividends			
Note to dividends			
Annual		-	

Forecasts

(in millions of yens)

Mar 2024

Forecasts		
Forecasts		
Title for forecasts		3 . 2024年3月期の 連結業績予想（2023 年4月1日～2024年 3月31日）
Preamble to consolidated forecasts		
Preamble to forecasts		-
Main table of consolidated forecasts		
Net sales		
Net sales		
Forecast		17,500
Upper		-
Lower		-
% change		
Forecast		9.8
Upper		-
Lower		-
Operating profit		
Operating profit		
Forecast		2,500
Upper		-
Lower		-
% change		
Forecast		20.5
Upper		-
Lower		-
Ordinary profit		
Ordinary profit		
Forecast		2,500
Upper		-
Lower		-
% change		
Forecast		20.9
Upper		-
Lower		-
Profit attributable to owners of parent		
Profit attributable to owners of parent		
Forecast		1,500
Upper		-
Lower		-
% change		
Forecast		37.2
Upper		-
Lower		-
Basic earnings per share (Yen)		
Basic earnings per share (Yen)		
Forecast		41.49
Upper		-
Lower		-
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、通期連結業績予想のみを開示しておりません。詳細は、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-Material changes in subsidiaries during this period changes in scope of consolidations resulting from change in subsidiaries

	Mar 2023
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	-
Number of subsidiaries excluded from consolidation	-
Note to material changes in subsidiaries during this period	
Note to material changes in subsidiaries during this period	-

Notes-Changes in accounting policies and accounting estimates retrospective restatement

	Mar 2023
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 2023	Mar 2022
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
Number of treasury stock at the end of fiscal year	339,345	343,345
Average number of shares	36,155,399	36,131,689
Note to number of issued and outstanding shares (common stock)		
Note to number of issued and outstanding shares (common stock)	-	

Business Results-Overview of nonconsolidated operating results

(in millions of yens)

	Mar 2023	Mar 2022
Non-consolidated operating results		
Non-consolidated operating results		
Non-consolidated operating results		
Non-consolidated income statements information		
Net sales		
Net sales	1,033	1,670
% change	-38.2	15.5
Operating profit		
Operating profit	311	1,123
% change	-72.3	30.9
Ordinary profit		
Ordinary profit	290	1,206
% change	-76.0	73.7
Profit		
Profit	271	1,193
% change	-77.3	77.4
Other non-consolidated operating results		
Basic earnings per share (Yen)	7.50	33.03
Diluted earnings per share (Yen)	-	33.02
Note to non-consolidated operating results		
Note to operating results	-	

Business Results-Overview of nonconsolidated financial positions

(in millions of yens)

	Mar 2023	Mar 2022
Non-consolidated financial positions		
Non-consolidated financial positions		
Non-consolidated financial positions		
Total assets	8,816	7,380
Net assets	5,677	5,558
Capital adequacy ratio (%)	64.4	75.3
Net assets per share (Yen)	157.02	153.76
Note to non-consolidated financial positions		
Owner's equity	5,677	5,558
Note to financial positions	-	

Business Results-Note to overview of nonconsolidated business results

	Mar 2023
Note to non-consolidated financial results	
Note to non-consolidated financial results	
Note to non-consolidated financial results	
Note to financial results	-

Overview of nonconsolidated Forecasts

(in millions of yens)

	Mar 2024
Non-consolidated forecasts	
Non-consolidated forecasts	
Preamble to non-consolidated forecasts	
Preamble to forecasts	-
Note to non-consolidated forecasts	

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