

Document and entity information

May 2023

Company information	
Company information	
FASF member mark	true
Document name	決算短信〔日本基準〕(連結)
Filing date	2023-07-13
Company name	IK HOLDINGS Co.,Ltd.
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	true
Nagoya Premire	true
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	27220
URL	https://www.ai-kei.co.jp
Business category	
General Business	true
Specific Business	-
Fiscal Year End	2023-05-31
Representative	
Title	代表取締役会長兼 CEO
Name	飯田 裕
Inquiries	
Title	常務取締役 管理統括
Name	高橋 伸宜
Tel	052-380-0260
Other	
Date of general shareholders' meeting (as planned)	2023-08-18
Annual securities report filing date (as planned)	2023-08-21
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)

	May 2023	May 2022
Operating results		
Operating results		
Consolidated operating results		
Consolidated income statements information		
Net sales		
Net sales	14,179	16,335
% change	-13.2	-21.3
Operating profit		
Operating profit	-224	-360
% change	-	-
Ordinary profit		
Ordinary profit	-205	-323
% change	-	-
Profit attributable to owners of parent		
Profit attributable to owners of parent	-463	-905
% change	-	-
Note to consolidated income statements information		
Comprehensive income		
Comprehensive income	-466	-912
Change in comprehensive income	-	-
Other consolidated operating results		
Basic earnings per share (Yen)	-60.34	-115.95
Diluted earnings per share (Yen)	-	-
Rate of return on equity (%)	-21.1	-30.1
Ordinary profit to total assets ratio (%)	-2.9	-4.4
Operating profit to net sales ratio (%)	-1.6	-2.2
Note to consolidated operating results		
Investment profit (loss) on equity method	-	-
Note to operating results	-	-

Business Results-Financial positions

(in millions of yens)

	May 2023	May 2022
Financial positions		
Financial positions		
Consolidated financial positions		
Total assets	6,788	7,378
Net assets	1,970	2,504
Capital adequacy ratio (%)	28.3	33.5
Net assets per share (Yen)	249.52	321.94
Note to consolidated financial positions		
Owner's equity	1,918	2,470
Note to financial positions	-	-

Business Results-Cash flows

(in millions of yens)

	May 2023	May 2022
Cash flows		
Cash flows		
Consolidated cash flows		
Cash flows from operating activities	66	-769
Cash flows from investing activities	-279	-319
Cash flows from financing activities	109	-1,135
Cash and equivalents, end of period	971	1,075

Business Results-Note to business results

May 2023

Note to business results

Note to business results

Note to consolidated financial results

Note to consolidated financial results

-

Dividends

(in millions of yens)

	May 2024	May 2023	May 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		0.00	12.00
Forecast	5.00		
Upper	-		
Lower	-		
Annual			
Result		0.00	12.00
Forecast	5.00		
Upper	-		
Lower	-		
Total dividend paid			
Total dividend paid			
Annual			
Result		0	92
Payout ratio (consolidated)			
Payout ratio (%)			
Annual			
Result		-	-
Forecast	28.5		
Ratio of total amount of dividends to net assets (consolidated)			
Ratio of total amount of dividends to net assets (%)			
Annual			
Result		-	3.1
Note to dividends			
Note to dividends			
Annual		-	

Forecasts

(in millions of yens)

	May 2024	Nov 2023
Forecasts		
Forecasts		
Title for forecasts	3. 2024年 5月期の連結業績予想（2023年6月 1日～2024年 5月31日）	
Preamble to consolidated forecasts		
Preamble to forecasts	-	
Main table of consolidated forecasts		
Net sales		
Net sales		
Forecast	13,588	6,619
Upper	-	-
Lower	-	-
% change		
Forecast	-4.2	-8.6
Upper	-	-
Lower	-	-
Operating profit		
Operating profit		
Forecast	378	64
Upper	-	-
Lower	-	-
% change		
Forecast	-	-
Upper	-	-
Lower	-	-
Ordinary profit		
Ordinary profit		
Forecast	377	63
Upper	-	-
Lower	-	-
% change		
Forecast	-	-
Upper	-	-
Lower	-	-
Profit attributable to owners of parent		
Profit attributable to owners of parent		
Forecast	135	-59
Upper	-	-
Lower	-	-
% change		
Forecast	-	-
Upper	-	-
Lower	-	-
Basic earnings per share (Yen)		
Basic earnings per share (Yen)		
Forecast	17.56	-7.68
Upper	-	-
Lower	-	-
Note to consolidated forecasts		
Note to forecasts	-	

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

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-Changes in accounting policies and accounting estimates retrospective restatement

	May 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	-
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

	May 2023	May 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)	8,308,000	8,308,000
Number of treasury stock at the end of fiscal year	621,276	634,376
Average number of shares	7,682,381	7,809,821
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)

	May 2023	May 2022
Non-consolidated operating results		
Non-consolidated operating results		
Non-consolidated operating results		
Non-consolidated income statements information		
Net sales		
Net sales	5,325	10,883
% change	-51.1	-8.8

Operating profit		
Operating profit	60	421
% change	-85.6	28.4
Ordinary profit		
Ordinary profit	-477	90
% change	-	-72.1
Profit		
Profit	-492	-147
% change	-	-
Other non-consolidated operating results		
Basic earnings per share (Yen)	-64.16	-18.90
Diluted earnings per share (Yen)	-	-
Note to non-consolidated operating results		
Note to operating results	(注)2023年5月期の個別経営成績の大幅な変動は、2022年12月1日付の持株会社体制への移行によるものであります。	

Business Results-Overview of nonconsolidated financial positions

(in millions of yens)

	May 2023	May 2022
Non-consolidated financial positions		
Non-consolidated financial positions		
Non-consolidated financial positions		
Total assets	4,618	6,175
Net assets	2,076	2,638
Capital adequacy ratio (%)	43.8	42.2
Net assets per share (Yen)	263.33	339.41
Note to non-consolidated financial positions		
Owner's equity	2,024	2,604
Note to financial positions	-	-

Business Results-Note to overview of nonconsolidated business results

	May 2023
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.