

## Document and entity information

	Mar 2024	Jun 2023
Company information		
Company information		
FASF member mark		true
Document name		第1四半期決算短信 〔日本基準〕(連 結)
Filing date		2023-08-10
Company name		IPS,Inc.
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		-
Securities code		43900
URL		<a href="https://ipsism.co.jp/">https://ipsism.co.jp/</a>
Business category		
General Business	true	
Specific Business		-
Fiscal Year End	2024-03-31	
Quarterly period		1
Representative		
Title		代表取締役
Name		宮下 幸治
Inquiries		
Title		取締役経営企画本 部長
Name		川淵 正光
Tel		03 ( 3549 ) 7621
Other		
Quarterly statement filing date (as planned)		2023-08-10
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 )

## Business Results-Quarterly operating results

(in millions of yens)

	Jun 2023	Jun 2022
Quarterly operating results		
Quarterly operating results		
Consolidated operating results		
Consolidated income statements information		
Net sales		
Net sales	2,479	2,823
% change	-12.2	44.0
Operating profit		
Operating profit	413	828
% change	-50.0	123.5
Ordinary profit		
Ordinary profit	1,045	1,458
% change	-28.3	282.7
Profit attributable to owners of parent		
Profit attributable to owners of parent	640	1,027
% change	-37.7	370.3
Note to consolidated income statements information		
Comprehensive income		
Comprehensive income	382	1,483
Change in comprehensive income	-74.2	184.8
Other consolidated operating results		
Basic earnings per share (Yen)	51.47	82.78
Diluted earnings per share (Yen)	48.71	78.91
Note to consolidated operating results		
Note to operating results	-	

## Business Results-Quarterly financial positions

(in millions of yens)

	Jun 2023	Mar 2023
Quarterly financial positions		
Quarterly financial positions		
Consolidated financial positions		
Total assets	25,576	25,129
Net assets	12,029	11,864
Capital adequacy ratio (%)	36.6	37.2
Note to consolidated financial positions		
Owner's equity	9,365	9,354
Note to financial positions	-	

## Business Results-Note to quarterly business results

	Jun 2023
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 2024	Jun 2023	Mar 2023
Quarterly dividends			
Quarterly dividends			
Dividends			
Dividend per share (Yen)			
Dividend per share (Yen)			
First quarter			
Result	-		-

Second quarter		
Result		17.50
Forecast	17.50	
Upper	-	
Lower	-	
Third quarter		
Result		-
Forecast	-	
Upper	-	
Lower	-	
Year end		
Result		17.50
Forecast	17.50	
Upper	-	
Lower	-	
Annual		
Result		35.00
Forecast	35.00	
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 2024	Sep 2023
Quarterly forecasts		
Quarterly 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	14,000	5,000
Upper	-	-
Lower	-	-
% change		
Forecast	13.4	-13.6
Upper	-	-
Lower	-	-
Operating profit		
Operating profit		
Forecast	3,800	1,000
Upper	-	-
Lower	-	-
% change		
Forecast	14.8	-38.9
Upper	-	-
Lower	-	-
Ordinary profit		
Ordinary profit		
Forecast	3,550	950
Upper	-	-
Lower	-	-

% change		
Forecast	2.5	-60.0
Upper	-	-
Lower	-	-
Profit attributable to owners of parent		
Profit attributable to owners of parent		
Forecast	2,200	600
Upper	-	-
Lower	-	-
% change		
Forecast	-4.1	-63.9
Upper	-	-
Lower	-	-
Basic earnings per share (Yen)		
Basic earnings per share (Yen)		
Forecast	176.84	48.23
Upper	-	-
Lower	-	-
Note to consolidated 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	-	

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

Jun 2023

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 in subsidiaries)

Others

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 in 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

Jun 2023

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

true

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

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

(注)詳細は、添付資料P.8「2.四半期連結財務諸表及び主な注記(3)四半期連結財務諸表に関する注記事項(四半期連結財務諸表の作成に特有の会計処理の適用)」をご覧ください。

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

	Jun 2023
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	-
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

	Jun 2023	Mar 2023	Jun 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)	12,440,800	12,440,800	
Number of treasury stock at the end of fiscal year	395	395	
Average number of shares	12,440,405		12,410,105
Note to number of issued and outstanding shares (common stock)			
Note to number of issued and outstanding shares (common stock)	-		

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