

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		2023-08-14
Company name		m-up holdings,Inc.
Securities code		3661
URL		http://www.m-upholdings.co.jp/
Representative		
Title		代表取締役
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Inquiries		
Title		取締役総務経理部長
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Other		
Quarterly statement filing date (as planned)		2023-08-14
Supplemental material of quarterly results		-
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		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	2024-03-31	
Quarterly period		1

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	4,393	3,861
% change	13.8	25.5
Operating profit		
Operating profit	783	605
% change	29.2	66.6
Ordinary profit		
Ordinary profit	786	608
% change	29.4	76.0
Profit attributable to owners of parent		
Profit attributable to owners of parent	430	317
% change	35.7	60.7
Note to consolidated income statements information		
Comprehensive income		
Comprehensive income	105	404
Change in comprehensive income	-74.0	16.3
Other consolidated operating results		
Basic earnings per share (Yen)	11.91	8.77
Diluted earnings per share (Yen)	11.78	8.74
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	15,898	16,442
Net assets	6,398	6,657
Capital adequacy ratio (%)	36.6	37.5
Note to consolidated financial positions		
Owner's equity	5,822	6,164
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		0.00
Forecast	0.00	
Upper	-	
Lower	-	
Third quarter		
Result		-
Forecast	-	
Upper	-	
Lower	-	
Year end		
Result		10.00
Forecast	12.00	
Upper	-	
Lower	-	
Annual		
Result		10.00
Forecast	12.00	
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
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		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		-
Correction of financial forecast from the most recent financial forecast		
Correction of financial forecast from the most recent financial forecast		
Forecast		-
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業績予想のみを開示しております。詳細は、添付資料P.5「1.当四半期決算に関する定性的情報(3)連結業績予想などの将来予測情報に関する説明」をご覧ください。

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 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)		true
Number of subsidiaries newly consolidated		1
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, 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		-

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

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

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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)	36,496,388	36,496,388	
Number of treasury stock at the end of fiscal year	339,371	339,345	
Average number of shares	36,157,032		36,153,043
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.