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Non-consolidated Financial Results for the First Quarter of the Fiscal Year Ending April 30, 2024 (Three Months Ended July 31, 2023)

September 13, 2023

Company name: Smaregi, Inc.
 Stock exchange listing: Tokyo
 Code number: 4431
 URL: <https://corp.smaregi.jp/>
 Representative: Hiroshi Yamamoto Representative Director
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 Scheduled date of filing quarterly securities report: September 13, 2023
 Scheduled date of commencing dividend payments: -
 Availability of supplementary briefing material on quarterly financial results: Yes
 Schedule of quarterly financial results briefing session: Yes

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

1. Non-consolidated Financial Results for the Three Months Ended July 31, 2023 (May 1, 2023 to July 31, 2023)

(1) Non-consolidated Operating Results (% indicates changes from the previous corresponding period.)

	Net sales		Operating profit		Ordinary profit		Net income	
	Millions of yen	%	Millions of yen	%	Millions of yen	%	Millions of yen	%
Three months ended July 31, 2023	1,824	48.4	410	123.5	410	120.6	274	(23.8)
July 31, 2022	1,228	33.6	183	(20.8)	186	(16.2)	359	140.9

	Basic earnings per share	Diluted earnings per share
	Yen	Yen
Three months ended July 31, 2023	14.33	14.27
July 31, 2022	18.64	18.57

(Note) In the end of the fiscal year ended April 30, 2023, the Company finalized provisional accounting treatment related to a business combination. Results for the first quarter of the fiscal year ending April 30, 2023 reflect the finalized figures.

(2) Non-consolidated Financial Position

	Total assets	Net assets	Capital adequacy ratio
	Millions of yen	Millions of yen	%
As of July 31, 2023	6,463	4,955	76.7
April 30, 2023	6,156	4,681	76.0

(Reference) Equity: As of July 31, 2023: ¥ 4,955 million
 As of April 30, 2023: ¥ 4,681 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 April 30, 2023	-	0.00	-	0.00	0.00
Fiscal year ending April 30, 2024	-				
Fiscal year ending April 30, 2024 (Forecast)		0.00	-	0.00	0.00

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

3. Non-consolidated Financial Results Forecast for the Fiscal Year Ending April 30, 2024(May 1, 2023 to April 30, 2024)

(% indicates changes from the previous corresponding period.)

	Net sales		Operating profit		Ordinary profit		Net income		Basic earnings per share
	Millions of yen	%	Millions of yen	%	Millions of yen	%	Millions of yen	%	Yen
Full year	7,688	30.0	914	2.4	914	2.1	636	(28.3)	33.24

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

* Notes:

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

(2) 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

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

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

July 31, 2023: 19,637,000 shares

April 30, 2023: 19,635,000 shares

2) Number of treasury shares at the end of the period:

July 31, 2023: 484,902 shares

April 30, 2023: 484,702 shares

3) Average number of shares outstanding during the period:

Three months ended July 31, 2023: 19,151,132 shares

Three months ended July 31, 2022: 19,306,674 shares

*This quarterly financial report is not subject to quarterly review by certified public accountants or auditing firms.