

## Document and entity information

Aug 2023

Company information	
Company information	
FASF member mark	true
Document name	決算短信〔日本基準〕(連結)
Filing date	2023-10-13
Company name	Kurotani Corporation
Stock exchange listings	
Tokyo	true
Tokyo Prime	-
Tokyo Standard	true
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	31680
URL	<a href="https://www.kurotani.co.jp">https://www.kurotani.co.jp</a>
Business category	
General Business	true
Specific Business	-
Fiscal Year End	2023-08-31
Representative	
Title	代表取締役社長
Name	黒谷 暁
Inquiries	
Title	取締役執行役員業務部長
Name	杉本 護
Tel	0766-84-0001
Other	
Date of general shareholders' meeting (as planned)	2023-11-22
Dividend payable date (as planned)	2023-11-24
Annual securities report filing date (as planned)	2023-11-22
Supplemental material of annual results	-
Way of getting	-
Convening briefing of annual results	-
Target audience	-
Note to fraction processing method	(百万円未満切捨て)

## Business Results-Operating results

(in millions of yens)

	Aug 2023	Aug 2022
Operating results		
Operating results		
Consolidated operating results		
Consolidated income statements information		
Net sales		
Net sales	84,594	89,102
% change	-5.1	43.6
Operating profit		
Operating profit	532	862
% change	-38.2	-73.0
Ordinary profit		
Ordinary profit	227	936
% change	-75.7	-55.3
Profit attributable to owners of parent		
Profit attributable to owners of parent	170	547
% change	-68.9	-59.6
Note to consolidated income statements information		
Comprehensive income		
Comprehensive income	232	768
Change in comprehensive income	-69.7	-42.2
Other consolidated operating results		
Basic earnings per share (Yen)	12.03	38.49
Rate of return on equity (%)	1.9	6.1
Ordinary profit to total assets ratio (%)	0.9	3.8
Operating profit to net sales ratio (%)	0.6	1.0
Note to consolidated operating results		
Investment profit (loss) on equity method	13	0
Note to operating results	-	

## Business Results-Financial positions

(in millions of yens)

	Aug 2023	Aug 2022
Financial positions		
Financial positions		
Consolidated financial positions		
Total assets	25,067	25,725
Net assets	9,096	9,218
Capital adequacy ratio (%)	36.3	35.8
Net assets per share (Yen)	644.86	648.06
Note to consolidated financial positions		
Owner's equity	9,096	9,218
Note to financial positions	-	

## Business Results-Cash flows

(in millions of yens)

	Aug 2023	Aug 2022
Cash flows		
Cash flows		
Consolidated cash flows		
Cash flows from operating activities	1,598	-2,068
Cash flows from investing activities	57	-343
Cash flows from financing activities	-1,384	1,666
Cash and equivalents, end of period	1,062	770
Note to consolidated cash flows		

## Business Results-Note to business results

Aug 2023

Note to business results

Note to business results

Note to consolidated financial results

Note to consolidated financial results

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### Dividends

(in millions of yens)

	Aug 2024	Aug 2023	Aug 2022
Dividends			
Dividends			
Dividends			
Dividend per share (Yen)			
Dividend per share (Yen)			
First quarter			
Result		-	-
Forecast	-		
Upper	-		
Lower	-		
Second quarter			
Result		10.00	10.00
Forecast	10.00		
Upper	-		
Lower	-		
Third quarter			
Result		-	-
Forecast	-		
Upper	-		
Lower	-		
Year end			
Result		10.00	10.00
Forecast	10.00		
Upper	-		
Lower	-		
Annual			
Result		20.00	20.00
Forecast	20.00		
Upper	-		
Lower	-		
Total dividend paid			
Total dividend paid			
Annual			
Result		283	248
Payout ratio (consolidated)			
Payout ratio (%)			
Annual			
Result		166.3	45.5
Forecast	-		
Ratio of total amount of dividends to net assets (consolidated)			
Ratio of total amount of dividends to net assets (%)			
Annual			
Result		3.1	3.2
Note to dividends			
Note to dividends			
Annual		-	

# Forecasts

(in millions of yens)

	Aug 2024	Feb 2024
Forecasts		
Forecasts		
Title for forecasts	3. 2024年 8月期の連結業績予想（2023年 9月 1日～2024年 8月 31日）	
Preamble to consolidated forecasts		
Preamble to forecasts	-	
Main table of consolidated forecasts		
Net sales		
Net sales		
Forecast	72,917	32,675
Upper	-	-
Lower	-	-
% change		
Forecast	-13.8	-21.3
Upper	-	-
Lower	-	-
Operating profit		
Operating profit		
Forecast	634	252
Upper	-	-
Lower	-	-
% change		
Forecast	19.1	119.8
Upper	-	-
Lower	-	-
Ordinary profit		
Ordinary profit		
Forecast	454	165
Upper	-	-
Lower	-	-
% change		
Forecast	99.8	-
Upper	-	-
Lower	-	-
Profit attributable to owners of parent		
Profit attributable to owners of parent		
Forecast	320	117
Upper	-	-
Lower	-	-
% change		
Forecast	88.3	-
Upper	-	-
Lower	-	-
Basic earnings per share (Yen)		
Basic earnings per share (Yen)		
Forecast	22.65	8.30
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

	Aug 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

	Aug 2023	Aug 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)	14,337,200	14,337,200
Number of treasury stock at the end of fiscal year	230,416	112,166
Average number of shares	14,151,340	14,215,142
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)	
	Aug 2023	Aug 2022
Non-consolidated operating results		
Non-consolidated operating results		
Non-consolidated operating results		
Non-consolidated income statements information		
Net sales		
Net sales	84,594	89,102
% change	-5.1	43.6

Operating profit		
Operating profit	527	854
% change	-38.2	-73.3
Ordinary profit		
Ordinary profit	209	928
% change	-77.4	-55.2
Profit		
Profit	155	543
% change	-71.5	-59.0
Other non-consolidated operating results		
Basic earnings per share (Yen)	10.96	38.24
Note to non-consolidated operating results		
Note to operating results	-	

## Business Results-Overview of nonconsolidated financial positions

(in millions of yens)

	Aug 2023	Aug 2022
Non-consolidated financial positions		
Non-consolidated financial positions		
Non-consolidated financial positions		
Total assets	24,276	25,095
Net assets	8,892	9,062
Capital adequacy ratio (%)	36.6	36.1
Net assets per share (Yen)	630.35	637.06
Note to non-consolidated financial positions		
Owner's equity	8,892	9,062
Note to financial positions	-	

## Business Results-Note to overview of nonconsolidated business results

	Aug 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.