

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	2023-10-16
Company name	DAISYO 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	99790
URL	https://www.daisyo.co.jp/
Business category	
General Business	true
Specific Business	-
Fiscal Year End	2023-08-31
Representative	
Title	代表取締役社長
Name	平 了壽
Inquiries	
Title	代表取締役副社長兼管理本部長
Name	野間 信護
Tel	03-5764-2229
Other	
Date of general shareholders' meeting (as planned)	2023-11-28
Dividend payable date (as planned)	2023-11-29
Annual securities report filing date (as planned)	2023-11-29
Supplemental material of annual results	true
Way of getting	-
Convening briefing of annual results	true
Target audience	金融機関、機関投資家、アナリスト、マスコミ向け

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	45,495	35,799
% change	27.1	24.1
Operating profit		
Operating profit	-461	-5,390
% change	-	-
Ordinary profit		
Ordinary profit	-486	-410
% change	-	-
Profit attributable to owners of parent		
Profit attributable to owners of parent	-769	-770
% change	-	-
Note to consolidated income statements information		
Comprehensive income		
Comprehensive income	-579	-803
Change in comprehensive income	-	-
Other consolidated operating results		
Basic earnings per share (Yen)	-36.65	-36.70
Diluted earnings per share (Yen)	-	-
Rate of return on equity (%)	-7.9	-7.3
Ordinary profit to total assets ratio (%)	-1.5	-0.6
Operating profit to net sales ratio (%)	-1.0	-15.1
Note to consolidated operating results		
Investment profit (loss) on equity method	-	-
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	33,188	33,738
Net assets	9,485	10,065
Capital adequacy ratio (%)	28.6	29.8
Net assets per share (Yen)	452.01	479.63
Note to consolidated financial positions		
Owner's equity	9,485	10,065
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	784	3,396
Cash flows from investing activities	-372	-665
Cash flows from financing activities	-544	-1,376

Cash and equivalents, end of period	8,129	8,229
Note to consolidated cash flows		
Note to 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	-

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		0.00	6.00
Forecast	-		
Upper	-		
Lower	-		
Third quarter			
Result		-	-
Forecast	-		
Upper	-		
Lower	-		
Year end			
Result		6.00	0.00
Forecast	-		
Upper	-		
Lower	-		
Annual			
Result		6.00	6.00
Forecast	-		
Upper	-		
Lower	-		
Total dividend paid			
Total dividend paid			
Annual			
Result		125	125
Payout ratio (consolidated)			
Payout ratio (%)			
Annual			
Result		-	-
Forecast	-		
Ratio of total amount of dividends to net assets (consolidated)			
Ratio of total amount of dividends to net assets (%)			
Annual			
Result		1.3	1.2
Note to dividends			
Note to dividends			

Annual

(注) 2023年8月期期末配当につきましては、直近に公表されている配当予想から修正を行っております。詳細につきましては、本日公表の「特別損失の計上、繰延税金資産の計上及び業績予想との差異並びに2023年8月期期末配当予想の修正に関するお知らせ」をご覧ください。配当原資につきましてははその他資本剰余金とする予定です。詳細は後述の「その他資本剰余金を配当原資とする配当金の内訳」をご覧ください。また2024年8月期(予想)の第2四半期末配当金及び期末配当金につきましては未定としております。

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	51,300	25,200
Upper	-	-
Lower	-	-
% change		
Forecast	12.8	19.2
Upper	-	-
Lower	-	-
Operating profit		
Operating profit		
Forecast	750	230
Upper	-	-
Lower	-	-
% change		
Forecast	-	-
Upper	-	-
Lower	-	-
Ordinary profit		
Ordinary profit		
Forecast	750	300
Upper	-	-
Lower	-	-
% change		
Forecast	-	-
Upper	-	-
Lower	-	-
Profit attributable to owners of parent		
Profit attributable to owners of parent		
Forecast	550	250

Upper	-	-
Lower	-	-
% change		
Forecast	-	-
Upper	-	-
Lower	-	-
Basic earnings per share (Yen)		
Basic earnings per share (Yen)		
Forecast	26.21	11.91
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

	Aug 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)	-
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	true
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)	21,198,962	21,198,962
Number of treasury stock at the end of fiscal year	213,790	213,784
Average number of shares	20,985,196	20,985,181
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	35,644	25,927
% change	37.5	32.3
Operating profit		
Operating profit	-710	-5,438
% change	-	-
Ordinary profit		
Ordinary profit	-767	-488
% change	-	-
Profit		
Profit	-962	-818
% change	-	-
Other non-consolidated operating results		
Basic earnings per share (Yen)	-45.85	-39.02
Diluted earnings per share (Yen)	-	-
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	30,247	30,829
Net assets	7,763	8,536
Capital adequacy ratio (%)	25.7	27.7
Net assets per share (Yen)	369.97	406.80
Note to non-consolidated financial positions		
Owner's equity	7,763	8,536
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.