

Consolidated Financial Statements for the Second Quarter of the Fiscal Year Ending March 31, 2024 [Japanese GAAP]



November 6, 2023

Company name: **VITAL KSK HOLDINGS, INC.**

Stock exchange listing: Tokyo Stock Exchange

Code number: 3151

URL: <https://www.vitalksk.co.jp/english/>

Representative: Mr. Taisuke Murai, President & CEO

Contact: Mr. Kiharu Takahashi, Executive Officer and General Manager of Corporate Planning

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Scheduled date of filing quarterly report: November 13, 2023

Scheduled date of commencing dividend payments: December 5, 2023

Preparation of supplementary explanatory materials: Yes

Quarterly financial results meeting: Yes (for institutional investors and analysts)

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

1. Consolidated Results for the Second Quarter of the Fiscal Year Ending March 31, 2024

(April 1, 2023 – September 30, 2023)

(1) Consolidated Operating Results (% indicates changes from the previous corresponding period.)

	Net sales		Operating profit		Ordinary profit		Profit attributable to owners of parent	
	Million yen	%	Million yen	%	Million yen	%	Million yen	%
Six months ended September 30, 2023	294,213	-	2,868	-	3,478	-	2,347	-
September 30, 2022	290,166	-	1,521	-	2,423	-	1,437	-

(Note) Comprehensive income: Six months ended September 30, 2023: ¥4,951 million [-%]

Six months ended September 30, 2022: ¥5,328 million [-%]

	Basic earnings per share	Diluted earnings per share
	Yen	Yen
Six months ended September 30, 2023	45.78	-
September 30, 2022	27.42	-

(2) Consolidated Financial Position

	Total assets	Net assets	Equity ratio
	Million yen	Million yen	%
As of September 30, 2023	321,745	102,766	31.6
As of March 31, 2022	297,316	100,165	33.3

(Reference) Equity: As of September 30, 2023: ¥101,539 million

As of March 31, 2023: ¥98,986 million

2. Cash Dividends

	Cash dividends per share				
	1st quarter-end	2nd quarter-end	3rd quarter-end	Year-end	Total
	Yen	Yen	Yen	Yen	Yen
Year ended March 31, 2023	-	12.00	-	27.00	39.00
Year ending March 31, 2024	-	19.00			
Year ending March 31, 2024 (forecast)			-	20.00	39.00

(Note) 1 Revision to the forecast for dividends announced most recently: None

**3. Forecast of Consolidated Results for the Fiscal Year Ending March 31, 2024
(April 1, 2023 - March 31, 2024)**

(% indicates changes from the previous corresponding period.)

	Net sales		Operating profit		Ordinary profit		Profit attributable to owners of parent		Basic earnings per share
	Million yen	%	Million yen	%	Million yen	%	Million yen	%	Yen
Full year	576,000	-	4,700	-	6,000	-	5,200	-	102.37

(Note) Revision to forecast of consolidated results announced most recently: None

* The percentage increase/decrease is not shown due to a change in presentation method. For details, please see (Change in method of presentation) in (3) Notes to Quarterly Consolidated Financial Statements of 2. Quarterly Consolidated Financial Statements and Primary Notes.

*** Notes:**

(1) Changes in significant subsidiaries during the period under review: None

(2) Accounting policies adopted specially for the preparation of quarterly consolidated financial statements: Yes

* For details, please see “(4) Notes to Quarterly Consolidated Financial Statements (Accounting policies adopted specially for the preparation of quarterly consolidated financial statements)” on page 10 of the attached materials.

(3) Changes in accounting policies, changes in accounting estimates and retrospective restatement

1) Changes in accounting policies due to the revision of accounting standards: None

2) Changes in accounting policies other than 1) above: None

3) Changes in accounting estimates: None

4) Retrospective restatement: None

(4) Total number of outstanding shares (common shares)

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

September 30, 2023: 51,902,976 shares

March 31, 2023: 61,224,796 shares

2) Total number of treasury stocks at the end of the period:

September 30, 2023: 1,106,317 shares

March 31, 2023: 9,438,699 shares

3) Average number of shares during the period:

Six months ended September 30, 2023: 51,269,318 shares

Six months ended September 30, 2022: 52,451,916 shares

* These quarterly financial results are outside the scope of quarterly review by certified public accountants or audit corporations.

* Explanation of the proper use of performance forecast and other notes

- The earnings forecast and other forward-looking statements herein are based on the information currently available and certain assumptions deemed reasonable by the Company, and thus actual results may differ significantly from these forecasts due to a wide range of factors.
- The Company plans to hold a financial results briefing for institutional investors and analysts on November 10, 2023. The presentation materials to be used at the briefing will be posted on the Company’s website immediately after the briefing.