

Document and entity information

	Mar 2024	Sep 2023
Company information		
Company information		
FASF member mark		true
Document name		第2四半期決算短信 〔日本基準〕(連結)
Filing date		2023-11-09
Company name		ACOM CO.,LTD.
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		85720
URL		https://www.acom.co.jp/corp/ir/
Business category		
General Business	true	
Specific Business		-
Fiscal Year End	2024-03-31	
Quarterly period		2
Representative		
Title		代表取締役社長
Name		木下 政孝
Inquiries		
Title		広報・IR室長
Name		岡本 貴史
Tel		03-6865-6474
Other		
Quarterly statement filing date (as planned)		2023-11-14
Dividend payable date (as planned)		2023-12-01
Supplemental material of quarterly results		true
Way of getting		-
Convening briefing of quarterly results		true
Target for briefing of quarterly results		国内外機関投資家・アナリスト向け
Note to fraction processing method		(百万円未満切捨て)

Business Results-Quarterly operating results

(in millions of yens)

	Sep 2023	Sep 2022
Quarterly operating results		
Quarterly operating results		
Consolidated operating results		
Consolidated income statements information		
Operating revenues		
Operating revenues	144,299	135,068
% change	6.8	2.8
Operating profit		
Operating profit	44,218	48,798
% change	-9.4	0.9
Ordinary profit		
Ordinary profit	44,382	48,846
% change	-9.1	-0.0
Profit attributable to owners of parent		
Profit attributable to owners of parent	27,287	33,016
% change	-17.4	-15.7
Note to consolidated income statements information		
Comprehensive income		
Comprehensive income	39,661	49,440
Change in comprehensive income	-19.8	18.8
Other consolidated operating results		
Basic earnings per share (Yen)	17.42	21.08
Diluted earnings per share (Yen)	-	-
Note to consolidated operating results		
Note to operating results	-	

Business Results-Quarterly financial positions

(in millions of yens)

	Sep 2023	Mar 2023
Quarterly financial positions		
Quarterly financial positions		
Consolidated financial positions		
Total assets	1,359,973	1,297,316
Net assets	650,192	619,837
Capital adequacy ratio (%)	44.7	44.8
Note to consolidated financial positions		
Owner's equity	607,392	581,087

Quarterly Dividends

(in millions of yens)

	Mar 2024	Sep 2023	Mar 2023
Quarterly dividends			
Quarterly dividends			
Dividends			
Dividend per share (Yen)			
Dividend per share (Yen)			
First quarter			
Result	-		-
Second quarter			
Result	6.00		5.00
Third quarter			
Result			-
Forecast	-		
Upper	-		

Lower	-	
Year end		
Result		5.00
Forecast	6.00	
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	
Operating revenues	
Operating revenues	
Forecast	293,100
Upper	-
Lower	-
% change	
Forecast	7.1
Upper	-
Lower	-
Operating profit	
Operating profit	
Forecast	84,500
Upper	-
Lower	-
% change	
Forecast	-3.2
Upper	-
Lower	-
Ordinary profit	
Ordinary profit	
Forecast	84,800
Upper	-
Lower	-
% change	
Forecast	-3.1
Upper	-
Lower	-
Profit attributable to owners of parent	
Profit attributable to owners of parent	
Forecast	52,900
Upper	-
Lower	-

% change		
Forecast		-3.7
Upper		-
Lower		-
Basic earnings per share (Yen)		
Basic earnings per share (Yen)		
Forecast		33.77
Upper		-
Lower		-
Note to consolidated forecasts		
Note to forecasts		詳細につきましては、本日（2023年11月9日）公表いたしました「通期業績予想の修正に関するお知らせ」をご参照ください。
Correction of financial forecast from the most recent financial forecast		
Correction of financial forecast from the most recent financial forecast		
Forecast		true

Notes, Quarterly-Material changes in subsidiaries during this period changes in scope of consolidations resulting from change in subsidiaries

	Sep 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)	
	-
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

	Sep 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	
	-

Notes, Quarterly-Changes in accounting policies and accounting estimates retrospective restatement

	Sep 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

	Sep 2023	Mar 2023	Sep 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)	1,566,614,098	1,566,614,098	
Number of treasury stock at the end of fiscal year	50	50	
Average number of shares	1,566,614,048		1,566,614,048
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.