

## 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		2023-11-14
Company name		Topre Corporation
Stock exchange listings		
Tokyo		true
Tokyo Prime		true
Tokyo Standard		-
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		59750
URL		<a href="https://www.topre.co.jp/">https://www.topre.co.jp/</a>
Business category		
General Business	true	
Specific Business		-
Fiscal Year End	2024-03-31	
Quarterly period		2
Representative		
Title		取締役社長
Name		山本 豊
Inquiries		
Title		執行役員総務部長
Name		野田 貴之
Tel		03-3271-0711
Other		
Quarterly statement filing date (as planned)		2023-11-14
Dividend payable date (as planned)		2023-12-13
Supplemental material of quarterly results		true
Way of getting		-
Convening briefing of quarterly results		true
Target for briefing of quarterly results		(アナリスト・機関 投資家向け)
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		
Net sales		
Net sales	165,731	129,641
% change	27.8	19.6
Operating profit		
Operating profit	6,148	208
% change	2,846.5	-93.8
Ordinary profit		
Ordinary profit	19,292	16,592
% change	16.3	254.4
Profit attributable to owners of parent		
Profit attributable to owners of parent	13,485	9,988
% change	35.0	292.0
Note to consolidated income statements information		
Comprehensive income		
Comprehensive income	18,681	15,438
Change in comprehensive income	21.0	464.8
Other consolidated operating results		
Basic earnings per share (Yen)	256.89	190.33
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	360,122	339,376
Net assets	212,160	194,551
Capital adequacy ratio (%)	57.9	56.3
Net assets per share (Yen)	3,974.65	3,640.37
Note to consolidated financial positions		
Owner's equity	208,644	191,097
Note to financial positions	-	

## Business Results-Note to quarterly business results

	Sep 2023
Quarterly note to business results	
Quarterly note to business results	
Note to consolidated financial results	
Note to consolidated financial results	-

## 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	25.00	10.00
Third quarter		
Result		-
Forecast	-	
Upper	-	
Lower	-	
Year end		
Result		20.00
Forecast	25.00	
Upper	-	
Lower	-	
Annual		
Result		30.00
Forecast	50.00	
Upper	-	
Lower	-	
Correction of dividend forecast from the most recent dividend forecast		
Correction of dividend forecast from the most recent dividend forecast		
Annual		true
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		
Net sales		
Net sales		
Forecast		350,000
Upper		-
Lower		-
% change		
Forecast		20.5
Upper		-
Lower		-
Operating profit		
Operating profit		
Forecast		16,000
Upper		-
Lower		-
% change		
Forecast		118.3
Upper		-
Lower		-
Ordinary profit		
Ordinary profit		

Forecast	25,000
Upper	-
Lower	-
% change	
Forecast	51.3
Upper	-
Lower	-
Profit attributable to owners of parent	
Profit attributable to owners of parent	
Forecast	16,000
Upper	-
Lower	-
% change	
Forecast	59.9
Upper	-
Lower	-
Basic earnings per share (Yen)	
Basic earnings per share (Yen)	
Forecast	304.80
Upper	-
Lower	-
Note to consolidated forecasts	
Note to forecasts	-
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)

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Note to material changes in subsidiaries during this period

Note to material changes in subsidiaries during this period

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## 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

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Note to applying of specific accounting of the consolidated quarterly financial statements

Note to applying of specific accounting of the consolidated quarterly financial statements

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

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)	54,021,824	54,021,824	
Number of treasury stock at the end of fiscal year	1,527,974	1,527,923	
Average number of shares	52,493,878		52,481,145
Note to number of issued and outstanding shares (common stock)			
Note to number of issued and outstanding shares (common stock)	当社は、2017年3月期第2四半期会計期間より、役員報酬B I P信託を導入しており、当該信託が保有する当社株式は自己株式に含めて記載しております。		

This information is a summary of the earnings report. It does not contain all details included in the earnings report disclosed in Japanese.