

Document and entity information

Oct 2023

Company information	
Company information	
FASF member mark	true
Document name	決算短信〔日本基準〕(連結)
Filing date	2023-12-15
Company name	REVOLUTION 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	88940
URL	https://revolution.co.jp/
Business category	
General Business	true
Specific Business	-
Fiscal Year End	2023-10-31
Representative	
Title	代表取締役社長
Name	新藤 弘章
Inquiries	
Title	管理本部本部長
Name	津野 浩志
Tel	083-229-8894
Other	
Date of general shareholders' meeting (as planned)	2024-01-29
Annual securities report filing date (as planned)	2024-01-30
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)

	Oct 2023	Oct 2022
Operating results		
Operating results		
Consolidated operating results		
Consolidated income statements information		
Net sales		
Net sales	2,403	2,026
% change	18.6	85.8
Operating profit		
Operating profit	-415	-69
% change	-	-
Ordinary profit		
Ordinary profit	-408	-67
% change	-	-
Profit attributable to owners of parent		
Profit attributable to owners of parent	-372	3
% change	-	-98.8
Note to consolidated income statements information		
Comprehensive income		
Comprehensive income	-388	17
Change in comprehensive income	-	-92.9
Other consolidated operating results		
Basic earnings per share (Yen)	-0.84	0.01
Diluted earnings per share (Yen)	-	0.00
Rate of return on equity (%)	-25.1	0.2
Ordinary profit to total assets ratio (%)	-14.7	-2.3
Operating profit to net sales ratio (%)	-17.3	-3.4
Note to consolidated operating results		
Investment profit (loss) on equity method	-	-
Note to operating results	-	-

Business Results-Financial positions

(in millions of yens)

	Oct 2023	Oct 2022
Financial positions		
Financial positions		
Consolidated financial positions		
Total assets	1,952	3,598
Net assets	1,291	1,677
Capital adequacy ratio (%)	66.0	46.6
Net assets per share (Yen)	1.99	4.19
Note to consolidated financial positions		
Owner's equity	1,288	1,677
Note to financial positions	-	-

Business Results-Cash flows

(in millions of yens)

	Oct 2023	Oct 2022
Cash flows		
Cash flows		
Consolidated cash flows		
Cash flows from operating activities	610	-712
Cash flows from investing activities	87	-43
Cash flows from financing activities	-1,066	1,213
Cash and equivalents, end of period	817	1,186
Note to consolidated cash flows		
Note to cash flows	-	-

Business Results-Note to business results

Oct 2023

Note to business results	
Note to business results	
Note to consolidated financial results	
Note to consolidated financial results	-

Dividends

(in millions of yens)

	Oct 2024	Oct 2023	Oct 2022
Dividends			
Dividends			
Dividends			
Dividend per share (Yen)			
Dividend per share (Yen)			
First quarter			
Result		-	-
Forecast	-		
Upper	-		
Lower	-		
Second quarter			
Result		0.00	0.00
Forecast	0.00		
Upper	-		
Lower	-		
Third quarter			
Result		-	-
Forecast	-		
Upper	-		
Lower	-		
Year end			
Result		0.00	0.00
Forecast	0.00		
Upper	-		
Lower	-		
Annual			
Result		0.00	0.00
Forecast	0.00		
Upper	-		
Lower	-		
Total dividend paid			
Total dividend paid			
Annual			
Result		-	-
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		-	-
Note to dividends			
Note to dividends			
Annual		-	

Forecasts

	Oct 2024	Apr 2024
Forecasts		
Forecasts		
Title for forecasts	3. 2024年10月期の連結業績予想（2023年11月1日～2024年10月31日）	
Preamble to consolidated forecasts		
Preamble to forecasts	-	
Main table of consolidated forecasts		
Net sales		
Net sales		
Forecast	1,752	458
Upper	-	-
Lower	-	-
% change		
Forecast	-27.1	29.4
Upper	-	-
Lower	-	-
Operating profit		
Operating profit		
Forecast	-182	-169
Upper	-	-
Lower	-	-
% change		
Forecast	-	-
Upper	-	-
Lower	-	-
Ordinary profit		
Ordinary profit		
Forecast	-192	-172
Upper	-	-
Lower	-	-
% change		
Forecast	-	-
Upper	-	-
Lower	-	-
Profit attributable to owners of parent		
Profit attributable to owners of parent		
Forecast	-198	-175
Upper	-	-
Lower	-	-
% change		
Forecast	-	-
Upper	-	-
Lower	-	-
Basic earnings per share (Yen)		
Basic earnings per share (Yen)		
Forecast	-0.31	-0.27
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

Oct 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)	true	
Number of subsidiaries newly consolidated		2
Name of subsidiaries newly consolidated	株式会社 REVOLUTION FINANCE 株式会社 REVOLUTION 琉球	
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

		Oct 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

	Oct 2023	Oct 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)	646,185,819	400,000,510
Number of treasury stock at the end of fiscal year	4,321	4,301
Average number of shares	443,837,424	399,996,282
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)

	Oct 2023	Oct 2022
Non-consolidated operating results		
Non-consolidated operating results		
Non-consolidated operating results		
Non-consolidated income statements information		
Net sales		
Net sales	2,397	2,026
% change	18.4	85.8
Operating profit		

Operating profit	-401	-66
% change	-	-
Ordinary profit		
Ordinary profit	-394	-64
% change	-	-
Profit		
Profit	-407	6
% change	-	-97.5
Other non-consolidated operating results		
Basic earnings per share (Yen)	-0.92	0.02
Diluted earnings per share (Yen)	-	0.01
Note to non-consolidated operating results		
Note to operating results	-	

Business Results-Overview of nonconsolidated financial positions

(in millions of yens)

	Oct 2023	Oct 2022
Non-consolidated financial positions		
Non-consolidated financial positions		
Non-consolidated financial positions		
Total assets	1,871	3,605
Net assets	1,264	1,684
Capital adequacy ratio (%)	67.4	46.7
Net assets per share (Yen)	1.95	4.21
Note to non-consolidated financial positions		
Owner's equity	1,260	1,684
Note to financial positions	-	

Business Results-Note to overview of nonconsolidated business results

	Oct 2023
Note to non-consolidated financial results	
Note to non-consolidated financial results	
Note to non-consolidated financial results	
Note to financial results	-

Overview of nonconsolidated Forecasts

(in millions of yens)

	Oct 2024	Apr 2024
Non-consolidated forecasts		
Non-consolidated forecasts		
Title for forecasts	2. 2024年10月期の個別業績予想（2023年11月1日～2024年10月31日）	
Preamble to non-consolidated forecasts		
Preamble to forecasts	-	-
Main table of non-consolidated forecasts		
Net sales		
Net sales		
Forecast	1,713	442
Upper	-	-
Lower	-	-
% change		
Forecast	-28.5	24.9
Upper	-	-
Lower	-	-
Operating profit		
Operating profit		

Forecast	-198	-175
Upper	-	-
Lower	-	-
% change		
Forecast	-	-
Upper	-	-
Lower	-	-
Ordinary profit		
Ordinary profit		
Forecast	-183	-165
Upper	-	-
Lower	-	-
% change		
Forecast	-	-
Upper	-	-
Lower	-	-
Profit		
Profit		
Forecast	-183	-165
Upper	-	-
Lower	-	-
% change		
Forecast	-	-
Upper	-	-
Lower	-	-
Note to non-consolidated forecasts		
Note to forecasts	-	

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