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## Consolidated Financial Results for the Three Months Ended November 30, 2023 [Japanese GAAP]

January 12, 2024

Company name: HKS CO., LTD.

Stock exchange listing: Tokyo

Code number: 7219

URL: <https://www.hks-global.com/>

Representative: Daisuke Mizuguchi

Representative Director and President

Contact: Shinya Kimoto

Financial Director

Phone: +81-544-29-1111

Scheduled date of filing quarterly securities report: January 12, 2024

Scheduled date of commencing dividend payments: -

Availability of supplementary briefing material on quarterly financial results:

Schedule of quarterly financial results briefing session:

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

### 1. Consolidated Financial Results for the Three Months Ended November 30, 2023 (September 1, 2023 to November 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	
	Millions of yen	%	Millions of yen	%	Millions of yen	%	Millions of yen	%
Three months ended November 30, 2023	2,051	(6.1)	37	(72.2)	66	(47.6)	38	(35.2)
November 30, 2022	2,183	15.2	133	(4.6)	127	(24.9)	58	(72.0)

(Note) Comprehensive income: Three months ended November 30, 2023: ¥ 59 million [ 15.2%]  
Three months ended November 30, 2022: ¥ 51 million [ (72.2)%]

	Basic earnings per share		Diluted earnings per share	
	Yen		Yen	
Three months ended November 30, 2023	26.87		-	
November 30, 2022	41.49		-	

#### (2) Consolidated Financial Position

	Total assets		Net assets		Capital adequacy ratio	
	Millions of yen		Millions of yen		%	
As of November 30, 2023	13,538		9,936		73.1	
August 31, 2023	13,345		9,990		74.6	

(Reference) Equity: As of November 30, 2023: ¥ 9,900 million  
As of August 31, 2023: ¥ 9,960 million

## 2. Dividends

	Annual dividends				
	1st quarter-end	2nd quarter-end	3rd quarter-end	Year-end	Total
	Yen	Yen	Yen	Yen	Yen
Fiscal year ended August 31, 2023	-	0.00	-	80.00	80.00
Fiscal year ending August 31, 2024	-				
Fiscal year ending August 31, 2024 (Forecast)		0.00	-	65.00	65.00

(Note) Revision to the forecast for dividends announced most recently: No

(Note) Breakdown of the year-end dividend for the fiscal year ended August 31, 2023 :

Ordinary dividend	50.00 yen
Commemorative dividend	30.00 yen

## 3. Consolidated Financial Results Forecast for the Fiscal Year Ending August 31, 2024 (September 1, 2023 to August 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
	Millions of yen	%	Millions of yen	%	Millions of yen	%	Millions of yen	%	Yen
Six months ending February 29, 2024	4,470	0.2	125	(46.2)	135	(38.5)	88	(40.1)	62.19
Full year	9,400	1.7	530	(16.9)	540	(25.6)	360	(20.2)	254.43

(Note) Revision to the financial results forecast announced most recently: No

\* Notes:

(1) Changes in significant subsidiaries during the three months ended November 30, 2023

(changes in specified subsidiaries resulting in changes in scope of consolidation): No

New - (Company name: )

Exclusion: - (Company name: )

(2) Accounting policies adopted specially for the preparation of quarterly consolidated financial statements: No

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

1) Changes in accounting policies due to the revision of accounting standards: No

2) Changes in accounting policies other than 1) above: No

3) Changes in accounting estimates: No

4) Retrospective restatement: No

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

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

November 30, 2023: 1,600,000 shares

August 31, 2023: 1,600,000 shares

2) Number of treasury shares at the end of the period:

November 30, 2023: 185,100 shares

August 31, 2023: 185,100 shares

3) Average number of shares outstanding during the period:

Three months ended November 30, 2023: 1,414,900 shares

Three months ended November 30, 2022: 1,414,961 shares