

## Document and entity information

	Mar 2024	Dec 2023
Company information		
Company information		
FASF member mark		true
Document name		第3四半期決算短信 〔日本基準〕(連結)
Filing date		2024-01-31
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		<a href="https://www.acom.co.jp/corp/ir/">https://www.acom.co.jp/corp/ir/</a>
Business category		
General Business	true	
Specific Business		-
Fiscal Year End	2024-03-31	
Quarterly period		3
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)		2024-02-13
Dividend payable date (as planned)		-
Supplemental material of quarterly results		true
Way of getting		-
Convening briefing of quarterly results		true
Target for briefing of quarterly results		国内機関投資家・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)

	Dec 2023	Dec 2022
Quarterly operating results		
Quarterly operating results		
Consolidated operating results		
Consolidated income statements information		
Operating revenues		
Operating revenues	218,986	204,060
% change	7.3	3.6
Operating profit		
Operating profit	66,867	70,646
% change	-5.3	17.8
Ordinary profit		
Ordinary profit	67,013	70,766
% change	-5.3	16.9
Profit attributable to owners of parent		
Profit attributable to owners of parent	41,717	44,333
% change	-5.9	-4.8
Note to consolidated income statements information		
Comprehensive income		
Comprehensive income	55,892	60,520
Change in comprehensive income	-7.6	33.8
Other consolidated operating results		
Basic earnings per share (Yen)	26.63	28.30
Diluted earnings per share (Yen)	-	-
Note to consolidated operating results		
Note to operating results	-	

## Business Results-Quarterly financial positions

(in millions of yens)

	Dec 2023	Mar 2023
Quarterly financial positions		
Quarterly financial positions		
Consolidated financial positions		
Total assets	1,390,350	1,297,316
Net assets	657,023	619,837
Capital adequacy ratio (%)	44.1	44.8
Note to consolidated financial positions		
Owner's equity	612,984	581,087
Note to financial positions	-	

## Quarterly Dividends

(in millions of yens)

	Mar 2024	Dec 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	-		-
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	-
Correction of financial forecast from the most recent financial forecast	
Correction of financial forecast from the most recent financial forecast	
Forecast	-

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

	Dec 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-Appling of specific accounting of the consolidated quarterly financial statements

	Dec 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

	Dec 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

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Note to changes in accounting policies, accounting estimates and retrospective restatement

Note to changes in accounting policies, accounting estimates and retrospective restatement

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## Notes, Quarterly-Number of issued and outstanding shares common stock

	Dec 2023	Mar 2023	Dec 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.