

## 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〕(非連結)
Filing date		2024-02-08
Company name		IVY COSMETICS CORPORATION
Securities code		4918
URL		https://www.ivy.co.jp
Representative		
Title		代表取締役社長
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Inquiries		
Title		取締役 経営管理部 部長
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Other		
Quarterly statement filing date (as planned)		2024-02-14
Supplemental material of quarterly results		-
Way of getting		-
Convening briefing of quarterly results		-
Target for briefing of quarterly results		-
Note to fraction processing method		(百万円未満切捨て)
Stock exchange listings		
Tokyo		
Tokyo Prime		true
Tokyo Standard		-
Tokyo Growth		true
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		-
Business category		
General Business		true
Specific Business		-
Fiscal Year End		2024-03-31
Quarterly period		3

## Business Results-Quarterly operating results

(in millions of yens)

	Dec 2023	Dec 2022
Quarterly operating results		
Quarterly operating results		
Operating results		
Income statements information		
Net sales		
Net sales	1,727	1,689
% change	2.2	-25.4
Operating profit		
Operating profit	-87	-412
% change	-	-
Ordinary profit		
Ordinary profit	-88	-414
% change	-	-
Profit		
Profit	-97	-418
% change	-	-
Other operating results		
Basic earnings per share (Yen)	-24.07	-90.72
Diluted earnings per share (Yen)	-	-
Note to operating results		
Note to operating results	(注) 1株当たり四半期純利益は、当期純利益からA種優先配当の会計期間に係る支払想定額を控除し算定しています。	

## Business Results-Quarterly financial positions

(in millions of yens)

	Dec 2023	Mar 2023
Quarterly financial positions		
Quarterly financial positions		
Financial positions		
Total assets	3,354	3,854
Net assets	1,984	1,982
Capital adequacy ratio (%)	59.0	51.2
Note to financial positions		
Owner's equity	1,978	1,974
Note to financial positions	-	

## Business Results-Note to quarterly business results

Dec 2023

Quarterly note to business results	
Quarterly note to business results	
Note to financial results	
Note to financial results	-

## 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	0.00	0.00
Third quarter		
Result	-	-
Year end		
Result		0.00
Forecast	0.00	
Upper	-	
Lower	-	
Annual		
Result		0.00
Forecast	0.00	
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. 令和6年3月期の業績予想（令和5年4月1日～令和6年3月31日）
Preamble to forecasts		
Preamble to forecasts		-
Main table of forecasts		
Net sales		
Net sales		
Forecast		3,100
Upper		-
Lower		-
% change		
Forecast		5.4
Upper		-
Lower		-
Operating profit		
Operating profit		
Forecast		330
Upper		-
Lower		-
% change		
Forecast		-
Upper		-
Lower		-
Ordinary profit		
Ordinary profit		
Forecast		320
Upper		-
Lower		-
% change		
Forecast		-

	Upper	-
	Lower	-
Profit		
Profit		
	Forecast	300
	Upper	-
	Lower	-
% change		
	Forecast	-
	Upper	-
	Lower	-
Basic earnings per share (Yen)		
Basic earnings per share (Yen)		
	Forecast	54.13
	Upper	-
	Lower	-
Note to 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-Applying 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 quarterly financial statements	
	Applying of specific accounting of the quarterly financial statements -
Note to applying of specific accounting of the quarterly financial statements	
	Note to applying of specific accounting of the 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 -
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

	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)	5,164,000	5,104,000	
Number of treasury stock at the end of fiscal year	130,517	230,882	
Average number of shares	4,969,737		4,864,722
Note to number of issued and outstanding shares (common stock)			
Note to number of issued and outstanding shares (common stock)	<p>(注) 期末自己株式数には、「従業員向け株式交付信託」が保有する当社株式(6年3月期3Q 36,719株、5年3月期36,719株)、及び「役員向け株式交付信託」が保有する当社株式(6年3月期3Q 46,120株、5年3月期46,565株)が含まれております。また、「従業員向け株式交付信託」が保有する当社株式(6年3月期3Q 36,719株、5年3月期3Q 42,515株)、及び「役員向け株式交付信託」が保有する当社株式(6年3月期3Q 46,342株、5年3月期3Q 46,565株)を、期中平均株式数の計算において控除する自己株式に含めております。</p>		

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