

## 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		2024-02-09
Company name		Kyosan Electric Manufacturing Co.,Ltd.
Stock exchange listings		
Tokyo		
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		67420
URL		<a href="https://www.kyosan.co.jp">https://www.kyosan.co.jp</a>
Business category		
General Business	true	
Specific Business	-	
Fiscal Year End	2024-03-31	
Quarterly period		3
Representative		
Title		代表取締役 社長執行 役員
Name		國澤 良治
Inquiries		
Title		財務・経理部長
Name		佐藤 亜紀
Tel		045-503-8106
Other		
Quarterly statement filing date (as planned)		2024-02-13
Dividend payable date (as planned)		-
Supplemental material of quarterly results		-
Way of getting		-
Convening briefing of quarterly results		-
Target for briefing of quarterly results		-

## 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		
Net sales		
Net sales	38,782	46,196
% change	-16.0	7.5
Operating profit		
Operating profit	-2,819	-860
% change	-	-
Ordinary profit		
Ordinary profit	-2,151	-423
% change	-	-
Profit attributable to owners of parent		
Profit attributable to owners of parent	-281	-390
% change	-	-
Note to consolidated income statements information		
Comprehensive income		
Comprehensive income	181	-118
Change in comprehensive income	-	-
Other consolidated operating results		
Basic earnings per share (Yen)	-4.49	-6.23
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	123,682	114,360
Net assets	45,297	46,245
Capital adequacy ratio (%)	36.6	40.4
Note to consolidated financial positions		
Owner's equity	45,297	46,245
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	5.00		5.00
Third quarter			
Result	-	-	-

Year end		
Result		13.00
Forecast	13.00	
Upper	-	
Lower	-	
Annual		
Result		18.00
Forecast	18.00	
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	
Net sales	
Net sales	
Forecast	75,600
Upper	-
Lower	-
% change	
Forecast	4.5
Upper	-
Lower	-
Operating profit	
Operating profit	
Forecast	3,200
Upper	-
Lower	-
% change	
Forecast	45.0
Upper	-
Lower	-
Ordinary profit	
Ordinary profit	
Forecast	3,800
Upper	-
Lower	-
% change	
Forecast	41.6
Upper	-
Lower	-
Profit attributable to owners of parent	
Profit attributable to owners of parent	
Forecast	3,600
Upper	-
Lower	-
% change	

Forecast	73.8
Upper	-
Lower	-
Basic earnings per share (Yen)	
Basic earnings per share (Yen)	
Forecast	57.40
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)	-
Number of subsidiaries newly consolidated	-
Name of subsidiaries newly consolidated	-
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, 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 consolidated quarterly financial statements	
Applying of specific accounting of the consolidated quarterly financial statements	true
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	-
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)	62,844,251	62,844,251	
Number of treasury stock at the end of fiscal year	126,913	126,912	
Average number of shares	62,717,338		62,717,339
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.