

## 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		2024-02-13
Company name		KATO WORKS CO.,LTD.
Stock exchange listings		
Tokyo		true
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		63900
URL		<a href="https://www.kato-works.co.jp">https://www.kato-works.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
Name		加藤 公康
Inquiries		
Title		執行役員財務統括部長
Name		柳原 秀匡
Tel		03-3458-1130
Other		
Quarterly statement filing date (as planned)		2024-02-14
Dividend payable date (as planned)		-
Supplemental material of quarterly results		true
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)

## 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	40,365	39,362
% change	2.5	-10.1
Operating profit		
Operating profit	887	736
% change	20.5	-
Ordinary profit		
Ordinary profit	1,728	1,244
% change	39.0	-
Profit attributable to owners of parent		
Profit attributable to owners of parent	2,877	2,144
% change	34.2	-
Note to consolidated income statements information		
Comprehensive income		
Comprehensive income	3,157	2,434
Change in comprehensive income	29.7	-
Other consolidated operating results		
Basic earnings per share (Yen)	245.58	183.02
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	102,278	98,799
Net assets	49,477	46,906
Capital adequacy ratio (%)	47.2	46.2
Note to consolidated financial positions		
Owner's equity	48,261	45,689
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 consolidated financial results	
Note to consolidated 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	20.00	0.00
Third quarter		
Result	-	-
Year end		
Result		30.00
Forecast	30.00	
Upper	-	
Lower	-	
Annual		
Result		30.00
Forecast	50.00	
Upper	-	
Lower	-	
Correction of dividend forecast from the most recent dividend forecast		
Correction of dividend forecast from the most recent dividend forecast		
Annual		true
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		56,000
Upper		-
Lower		-
% change		
Forecast		-2.7
Upper		-
Lower		-
Operating profit		
Operating profit		
Forecast		1,200
Upper		-
Lower		-
% change		
Forecast		-4.7
Upper		-
Lower		-
Ordinary profit		
Ordinary profit		
Forecast		1,700
Upper		-
Lower		-
% change		

Forecast	-8.9
Upper	-
Lower	-
Profit attributable to owners of parent	
Profit attributable to owners of parent	
Forecast	2,200
Upper	-
Lower	-
% change	
Forecast	-8.4
Upper	-
Lower	-
Basic earnings per share (Yen)	
Basic earnings per share (Yen)	
Forecast	187.76
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	true

## 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 in subsidiaries)

Material changes in subsidiaries during this period (Changes in scope of consolidations resulting from change in subsidiaries)

Others

Material changes in subsidiaries during this period (Changes in scope of consolidations resulting from change in subsidiaries)

Material changes in subsidiaries during this period (Changes in scope of consolidations resulting from change in 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

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

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	-

## 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)	11,743,587	11,743,587	
Number of treasury stock at the end of fiscal year	26,743	26,508	
Average number of shares	11,716,981		11,717,146

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