

## 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	2024-02-14	
Company name		m-up holdings,Inc.
Securities code		3661
URL		http://www.m-upholdings.co.jp
Representative		
Title		代表取締役
Name		美藤宏一郎
Inquiries		
Title		取締役 総務経理部長
Name		藤池 季樹
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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		-
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		
Consolidated operating results		
Consolidated income statements information		
Net sales		
Net sales	13,527	11,860
% change	14.1	18.4
Operating profit		
Operating profit	2,174	1,713
% change	26.9	24.2
Ordinary profit		
Ordinary profit	2,199	1,729
% change	27.2	18.6
Profit attributable to owners of parent		
Profit attributable to owners of parent	1,168	915
% change	27.7	8.4
Note to consolidated income statements information		
Comprehensive income		
Comprehensive income	865	1,172
Change in comprehensive income	-26.2	2.9
Other consolidated operating results		
Basic earnings per share (Yen)	32.37	25.32
Diluted earnings per share (Yen)	31.96	25.08
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	17,363	16,442
Net assets	7,036	6,657
Capital adequacy ratio (%)	36.4	37.5
Note to consolidated financial positions		
Owner's equity	6,314	6,164
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	0.00	0.00
Third quarter		
Result	-	-
Year end		
Result		10.00
Forecast	12.00	
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	
Net sales	
Net sales	
Forecast	17,500
Upper	-
Lower	-
% change	
Forecast	9.8
Upper	-
Lower	-
Operating profit	
Operating profit	
Forecast	2,500
Upper	-
Lower	-
% change	
Forecast	20.5
Upper	-
Lower	-
Ordinary profit	
Ordinary profit	
Forecast	2,500
Upper	-
Lower	-
% change	
Forecast	20.9
Upper	-
Lower	-
Profit attributable to owners of parent	
Profit attributable to owners of parent	

Forecast	1,500
Upper	-
Lower	-
% change	
Forecast	37.2
Upper	-
Lower	-
Basic earnings per share (Yen)	
Basic earnings per share (Yen)	
Forecast	41.49
Upper	-
Lower	-
Correction of financial forecast from the most recent financial forecast	
Correction of financial forecast from the most recent financial forecast	
Forecast	-
Note to consolidated forecasts	
Note to forecasts	(注)当社グループは業績管理を年次で行っていることから通期業績予想のみを開示しております。詳細は、添付資料P.5「1.当四半期決算に関する定性的情報(3)連結業績予想などの将来予測情報に関する説明」をご覧ください。

## 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)	true
Number of subsidiaries newly consolidated	1
Name of subsidiaries newly consolidated	株式会社Dear U plus
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

	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)	36,496,388	36,496,388	
Number of treasury stock at the end of fiscal year	439,371	339,345	
Average number of shares	36,106,840		36,154,861
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.