Note: This document is a translation of a part of the original Japanese version and provided for reference purposes only. In the event of any discrepancy between the Japanese original and this English translation, the Japanese original shall prevail.





Non-consolidated Financial Results for the Third Quarter of the Fiscal Year Ending April 30, 2024 (Nine Months Ended January 31, 2024)

March 15, 2024

Company name: Smaregi, Inc. Stock exchange listing: Tokyo

Code number: 4431

URL: https://corp.smaregi.jp/

Representative: Hiroshi Yamamoto Representative Director

Contact: Kohei Takamadate Director

Phone: +81-6-7777-2405

Scheduled date of filing quarterly securities report: March 15, 2024

Scheduled date of commencing dividend payments: -

Availability of supplementary briefing material on quarterly financial results: Yes

Schedule of quarterly financial results briefing session: Yes

(Amounts of less than one million yen are rounded down.)

1. Non-consolidated Financial Results for the Nine Months Ended January 31, 2024 (May 1, 2023 to January 31, 2024)

(1) Non-consolidated Operating Results

(% indicates changes from the previous corresponding period.)

	Net sales		Operating profit		Ordinary profit		Net income	
Nine months ended	Millions of yen	%	Millions of yen	%	Millions of yen	%	Millions of yen	%
January 31, 2024	6,043	45.0	1,283	103.7	1,280	102.5	877	31.7
January 31, 2023	4,168	-	630	-	632	-	666	-

	Basic earnings per share	Diluted earnings per share		
Nine months ended	Yen	Yen		
January 31, 2024	45.74	45.57		
January 31, 2023	34.71	34.57		

- (Notes) 1. In the end of the fiscal year ended April 30, 2023, the Company finalized provisional accounting treatment related to a business combination. Results for the third quarter of the fiscal year ending April 30, 2023 reflect the finalized figures.
 - 2. In the third quarter of the fiscal year ended April 30, 2022, the Company disclosed consolidated results, but the Company has disclosed Non-consolidated results from the first quarter of the fiscal year ended April 30, 2023. Therefore, the year-on-year change rate for the third quarter of the fiscal year ending April 30, 2023 is not stated.

(2) Non-consolidated Financial Position

(-)									
	Total assets	Net assets	Capital adequacy ratio						
As of	Millions of yen	Millions of yen	%						
January 31, 2024	7,576	5,632	74.4						
April 30, 2023	6,156	4,681	76.0						

(Reference) Equity: As of January 31, 2024: ¥ 5,632 million

As of April 30, 2023: ¥ 4,681 million

2. Dividends

	Annual dividends						
	1st quarter-end	2nd quarter-end	3rd quarter-end	Year-end	Total		
	Yen	Yen	Yen	Yen	Yen		
Fiscal year ended April 30, 2023	-	0.00	-	0.00	0.00		
Fiscal year ending April 30, 2024	-	0.00	-				
Fiscal year ending April 30, 2024 (Forecast)				0.00	0.00		

(Note) Revision to the forecast for dividends announced most recently: No

3. Non-consolidated Financial Results Forecast for the Fiscal Year Ending April 30, 2024(May 1, 2023 to April 30, 2024)

(% indicates changes from the previous corresponding period.)

	Net sale	es	Operating profit		Ordinary profit		Net income		Basic earnings per share
	Millions of yen	%	Millions of yen	%	Millions of yen	%	Millions of yen	%	Yen
Full year	8,204	38.7	1,610	80.2	1,608	79.4	1,052	18.6	54.87

(Note) Revision to the financial results forecast announced most recently: Yes

- * Notes:
- (1) Accounting policies adopted specially for the preparation of quarterly Non-consolidated financial statements: No
- (2) Changes in accounting policies, changes in accounting estimates and retrospective restatement
 - 1) Changes in accounting policies due to the revision of accounting standards: No
 - 2) Changes in accounting policies other than 1) above: No
 - 3) Changes in accounting estimates: No
 - 4) Retrospective restatement: No
- (3) Total number of issued shares (common shares)
 - 1) Total number of issued shares at the end of the period (including treasury shares):

January 31, 2024: 19,670,000 shares April 30, 2023: 19,635,000 shares

2) Number of treasury shares at the end of the period:

January 31, 2024: 453,702 shares April 30, 2023: 484,702 shares

3) Average number of shares outstanding during the period:

Nine months ended January 31, 2024: 19,179,086 shares Nine months ended January 31, 2023: 19,198,081 shares

^{*} This quarterly financial report is not subject to quarterly review by certified public accountants or auditing firms.