

## Document and entity information

Mar 2024

Company information	
Company information	
FASF member mark	true
Document name	決算短信〔日本基準〕(連結)
Filing date	2024-05-10
Company name	AOYAMA TRADING 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	82190
URL	<a href="https://www.aoyama-syouji.co.jp">https://www.aoyama-syouji.co.jp</a>
Business category	
General Business	true
Specific Business	-
Fiscal Year End	2024-03-31
Representative	
Title	代表取締役社長
Name	青山 理
Inquiries	
Title	取締役兼専務執行役員グループ経営本部長兼総合企画部長
Name	山根 康一
Tel	084-920-0050
Other	
Date of general shareholders' meeting (as planned)	2024-06-27
Dividend payable date (as planned)	2024-06-28
Annual securities report filing date (as planned)	2024-06-28
Supplemental material of annual results	true
Way of getting	-
Convening briefing of annual results	true
Target audience	機関投資家・アナリスト向け

## Business Results-Operating results

(in millions of yens)

	Mar 2024	Mar 2023
Operating results		
Operating results		
Consolidated operating results		
Consolidated income statements information		
Net sales		
Net sales	193,687	185,580
% change	4.4	-
Operating profit		
Operating profit	11,918	7,473
% change	59.5	-
Ordinary profit		
Ordinary profit	12,503	8,734
% change	43.2	-
Profit attributable to owners of parent		
Profit attributable to owners of parent	10,089	4,278
% change	135.8	-
Note to consolidated income statements information		
Comprehensive income		
Comprehensive income	12,140	5,913
Change in comprehensive income	105.3	-
Other consolidated operating results		
Basic earnings per share (Yen)	202.38	85.86
Diluted earnings per share (Yen)	-	-
Rate of return on equity (%)	5.9	2.6
Ordinary profit to total assets ratio (%)	3.7	2.7
Operating profit to net sales ratio (%)	6.2	4.0
Note to consolidated operating results		
Investment profit (loss) on equity method	-	-
Note to operating results	(注)2024年3月期第1四半期連結会計期間より表示方法の変更を行っております。表示方法の変更の内容については、「3. 連結財務諸表及び主な注記(表示方法の変更)」をご覧ください。なお、2023年3月期に係る各数値については、表示方法の変更を反映させた組替え後の数値となっております。対前期増減率は記載しておりません。	

## Business Results-Financial positions

(in millions of yens)

	Mar 2024	Mar 2023
Financial positions		
Financial positions		
Consolidated financial positions		
Total assets	335,597	336,244
Net assets	180,877	170,029
Capital adequacy ratio (%)	52.8	49.5
Net assets per share (Yen)	3,552.28	3,339.33
Note to consolidated financial positions		
Owner's equity	177,126	166,441

## Business Results-Cash flows

(in millions of yens)

	Mar 2024	Mar 2023
Cash flows		
Cash flows		
Consolidated cash flows		
Cash flows from operating activities	12,960	23,077
Cash flows from investing activities	-2,491	-3,264
Cash flows from financing activities	-18,468	-4,483
Cash and equivalents, end of period	67,657	75,657

## Dividends

(in millions of yens)

	Mar 2025	Mar 2024	Mar 2023
Dividends			
Dividends			
Dividends			
Dividend per share (Yen)			
Dividend per share (Yen)			
First quarter			
Result		-	-
Forecast	-		
Upper	-		
Lower	-		
Second quarter			
Result		0.00	0.00
Forecast	30.00		
Upper	-		
Lower	-		
Third quarter			
Result		-	-
Forecast	-		
Upper	-		
Lower	-		
Year end			
Result		65.00	26.00
Forecast	31.00		
Upper	-		
Lower	-		
Annual			
Result		65.00	26.00
Forecast	61.00		
Upper	-		
Lower	-		
Total dividend paid			
Total dividend paid			
Annual			
Result		3,262	1,304
Payout ratio (consolidated)			
Payout ratio (%)			
Annual			
Result		32.1	30.3
Forecast	33.4		
Ratio of total amount of dividends to net assets (consolidated)			
Ratio of total amount of dividends to net assets (%)			
Annual			
Result		1.9	0.8
Note to dividends			
Note to dividends			

## Forecasts

(in millions of yens)

	Mar 2025	Sep 2024
Forecasts		
Forecasts		
Title for forecasts	3. 2025年3月期の 連結業績予想（2024 年4月1日～2025年 3月31日）	
Preamble to consolidated forecasts		
Preamble to forecasts	-	
Main table of consolidated forecasts		
Net sales		
Forecast	198,800	85,400
Upper	-	-
Lower	-	-
% change		
Forecast	2.6	2.9
Upper	-	-
Lower	-	-
Operating profit		
Forecast	13,000	1,400
Upper	-	-
Lower	-	-
% change		
Forecast	9.1	0.1
Upper	-	-
Lower	-	-
Ordinary profit		
Forecast	13,300	1,400
Upper	-	-
Lower	-	-
% change		
Forecast	6.4	-22.1
Upper	-	-
Lower	-	-
Profit attributable to owners of parent		
Forecast	9,100	100
Upper	-	-
Lower	-	-
% change		
Forecast	-9.8	-78.4
Upper	-	-
Lower	-	-
Basic earnings per share (Yen)		
Forecast	182.50	2.01
Upper	-	-
Lower	-	-

Note to consolidated forecasts

## Notes-Material changes in subsidiaries during this period changes in scope of consolidations resulting from change in subsidiaries

Mar 2024

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)

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## Notes-Changes in accounting policies and accounting estimates retrospective restatement

Mar 2024

Changes in accounting policies and accounting estimates, retrospective restatement

Changes in accounting policies and accounting estimates, retrospective restatement

Others

Changes in accounting policies and accounting estimates, 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 and accounting estimates, retrospective restatement

Note to changes in accounting policies and accounting estimates, retrospective restatement

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## Notes-Number of issued and outstanding shares common stock

Mar 2024

Mar 2023

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)

50,394,016

50,394,016

Number of treasury stock at the end of fiscal year

531,253

551,263

Average number of shares

49,855,834

49,834,541

Note to number of issued and outstanding shares (common stock)

Note to number of issued and outstanding shares (common stock)

(注)期末自己株式数には、従業員インセンティブ・プラン「株式給付信託（J-ESOP）」制度に係る信託財産として、株式会社日本カस्टディ銀行（信託E口）が保有する当社株式（2024年3月期 328,400株、2023年3月期 333,300株）が含まれております。また、株式会社日本カस्टディ銀行（信託E口）が保有する当社株式を、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せん（2024年3月期 330,391株、2023年3月期 336,791株）。

## Business Results-Overview of nonconsolidated operating results

(in millions of yens)

	Mar 2024	Mar 2023
Non-consolidated operating results		
Non-consolidated operating results		
Non-consolidated operating results		
Non-consolidated income statements information		
Net sales		
Net sales	129,903	124,211
% change	4.6	-
Operating profit		
Operating profit	7,780	3,893
% change	99.8	-
Ordinary profit		
Ordinary profit	9,013	5,290
% change	70.4	-
Profit		
Profit	7,651	2,311
% change	231.1	-
Other non-consolidated operating results		
Basic earnings per share (Yen)	153.46	46.38
Diluted earnings per share (Yen)	-	-

Note to non-consolidated operating results

Note to operating results

(注)2024年3月期第1四半期連結会計期間より表示方法の変更を行っております。表示方法の変更の内容については、「3. 連結財務諸表及び主な注記（表示方法の変更）」をご覧ください。なお、2023年3月期に係る各数値については、表示方法の変更を反映させた組替え後の数値となっております。対前期増減率は記載しておりません。

## Business Results-Overview of nonconsolidated financial positions

(in millions of yens)

	Mar 2024	Mar 2023
Non-consolidated financial positions		

Non-consolidated financial positions

Non-consolidated financial positions		
Total assets	242,109	242,498
Net assets	153,670	146,190
Capital adequacy ratio (%)	63.5	60.3
Net assets per share (Yen)	3,081.87	2,933.03
Note to non-consolidated financial positions		
Owner's equity	153,670	146,190

## Overview of nonconsolidated Forecasts

(in millions of yens)

	Mar 2025	Sep 2024
Non-consolidated forecasts		
Non-consolidated forecasts		
Title for forecasts	2 . 2025年3月期の個別業績予想（2024年4月1日～2025年3月31日）	
Preamble to non-consolidated forecasts		
Preamble to forecasts	-	-
Main table of non-consolidated forecasts		
Net sales		
Net sales		
Forecast	132,000	53,100
Upper	-	-
Lower	-	-
% change		
Forecast	1.6	2.5
Upper	-	-
Lower	-	-
Operating profit		
Operating profit		
Forecast	8,500	-500
Upper	-	-
Lower	-	-
% change		
Forecast	9.3	-
Upper	-	-
Lower	-	-
Ordinary profit		
Ordinary profit		
Forecast	9,600	600
Upper	-	-
Lower	-	-
% change		
Forecast	6.5	0.6
Upper	-	-
Lower	-	-
Profit		
Profit		
Forecast	7,300	200
Upper	-	-
Lower	-	-
% change		
Forecast	-4.6	12.9
Upper	-	-
Lower	-	-
Basic earnings per share (Yen)		
Basic earnings per share (Yen)		
Forecast	146.40	4.01
Upper	-	-
Lower	-	-

Note to non-consolidated forecasts

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