

Consolidated Financial Statements for the Second Quarter of the Fiscal Year Ending March 31, 2025 [Japanese GAAP]



November 1, 2024

Company name: **VITAL KSK HOLDINGS, INC.**
 Stock exchange listing: Tokyo Stock Exchange
 Code number: 3151
 URL: <https://www.vitalksk.co.jp/english/>
 Representative: Mr. Taisuke Murai, President & CEO
 Contact: Mr. Isao Kita, Director of Accounting & Finance
 Phone: +81-3-5787-8565
 Scheduled date of filing semi-annual report: November 8, 2024
 Scheduled date of commencing dividend payments: December 3, 2024
 Preparation of supplementary explanatory materials: Yes
 Financial results briefing: Yes (for institutional investors and analysts)

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

1. Consolidated Results for the Second Quarter of the Fiscal Year Ending March 31, 2025 (April 1, 2024 - September 30, 2024)

(1) Consolidated Operating Results (% indicates changes from the previous corresponding period.)

	Net sales		Operating profit		Ordinary profit		Profit attributable to owners of parent	
	Million yen	%	Million yen	%	Million yen	%	Million yen	%
Six months ended September 30, 2024	297,079	1.0	2,876	0.3	3,637	4.6	2,420	3.1
September 30, 2023	294,213	-	2,868	-	3,478	-	2,347	-

(Note) Comprehensive income: Six months ended September 30, 2024: ¥6,361 million [28.5%]

Six months ended September 30, 2023: ¥4,951 million [-%]

	Basic earnings per share	Diluted earnings per share
	Yen	Yen
Six months ended September 30, 2024	48.75	-
September 30, 2023	45.78	-

(2) Consolidated Financial Position

	Total assets	Net assets	Equity ratio
	Million yen	Million yen	%
As of September 30, 2024	317,568	109,626	34.1
March 31, 2024	317,258	105,940	33.0

(Reference) Equity: As of September 30, 2024: ¥108,285 million

As of March 31, 2024: ¥104,664 million

(Note) Changes from the previous corresponding period for the first six months of the fiscal year ended March 31, 2024 are not shown due to a change in presentation method from the first quarter of the fiscal year ended March 31, 2024.

2. Cash Dividends

	Cash dividends per share				
	1st quarter-end	2nd quarter-end	3rd quarter-end	Year-end	Total
	Yen	Yen	Yen	Yen	Yen
Year ended March 31, 2024	-	19.00	-	23.00	42.00
Year ending March 31, 2025	-	21.00	-	-	-
Year ending March 31, 2025 (Forecast)	-	-	-	22.00	43.00

(Note) 1. Revision to the forecast for dividends announced most recently: None

**3. Forecast of Consolidated Results for the Fiscal Year Ending March 31, 2025
(April 1, 2024 - March 31, 2025)**

(% indicates changes from the previous corresponding period.)

	Net sales		Operating profit		Ordinary profit		Profit attributable to owners of parent		Basic earnings per share
	Million yen	%	Million yen	%	Million yen	%	Million yen	%	Yen
Full year	590,000	0.4	5,500	(1.0)	6,400	(2.4)	6,000	2.7	122.51

(Note) Revision to forecast of consolidated results announced most recently: None

*** Notes:**

(1) Major changes in the scope of consolidation during the period under review: None

(2) Accounting policies adopted specially for the preparation of semi-annual consolidated financial statements: Yes

* For details, please see “(4) Notes to Semi-annual Consolidated Financial Statements (Accounting policies adopted specially for the preparation of semi-annual consolidated financial statements)” on page 10 of the attached materials.

(3) Changes in accounting policies, changes in accounting estimates and retrospective restatement

1) Changes in accounting policies due to the revision of accounting standards: Yes

2) Changes in accounting policies other than 1) above: None

3) Changes in accounting estimates: None

4) Retrospective restatement: None

(4) Total number of outstanding shares (common shares)

1) Total number of outstanding shares at the end of the period (including treasury stocks):

September 30, 2024: 51,902,976 shares

March 31, 2024: 51,902,976 shares

2) Total number of treasury stocks at the end of the period:

September 30, 2024: 2,928,832 shares

March 31, 2024: 1,706,337 shares

3) Average number of shares during the period:

Six months ended September 30, 2024: 49,661,749 shares

Six months ended September 30, 2023: 51,269,318 shares

* These semi-annual financial results are outside the scope of review by certified public accountants or audit corporations.

* Explanation of the proper use of performance forecast and other notes

- The earnings forecast and other forward-looking statements herein are based on the information currently available and certain assumptions deemed reasonable by the Company, and thus actual results may differ significantly from these forecasts due to a wide range of factors.
- The Company plans to hold a financial results briefing for institutional investors and analysts on November 11, 2024. The presentation materials to be used at the briefing will be posted on the Company’s website immediately after the briefing.