

Consolidated Financial Statements for the Fiscal Year Ended February 29, 2024 [Japanese GAAP]



April 5, 2024

Company name: YAKUODO HOLDINGS CO., LTD.
 Stock exchange listing: Tokyo Stock Exchange
 Code number: 7679
 URL: <https://www.yakuodo-hd.co.jp/>
 Representative: Tatsuhiro Saigo, Representative Director and President
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 Phone: +81-19-621-5027
 Scheduled date of general shareholders meeting: May 23, 2024
 Scheduled date of commencing dividend payments: May 24, 2024
 Scheduled date of filing securities report: May 23, 2024
 Preparation of supplementary explanatory materials: Available
 Financial results briefing: Scheduled (for institutional investors and analysts)

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

1. Consolidated Results for the Fiscal Year Ended February 29, 2024 (March 1, 2023 – February 29, 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	%
Fiscal year ended February 29, 2024	142,241	10.4	5,209	11.8	5,625	12.1	3,825	18.0
February 28, 2023	128,791	–	4,660	–	5,017	–	3,240	–

(Note) Comprehensive income: Fiscal year ended February 29, 2024: ¥3,864 million [20.1%]

Fiscal year ended February 28, 2023: ¥3,218 million [–%]

	Basic earnings per share	Diluted earnings per share	Return on equity	Ratio of ordinary profit to total assets	Ratio of operating profit to net sales
	Yen	Yen	%	%	%
Fiscal year ended February 29, 2024	195.22	–	12.1	8.1	3.7
February 28, 2023	164.96	–	11.3	7.7	3.6

(Reference) Share of profit (loss) of entities accounted for using equity method:

Fiscal year ended February 29, 2024: ¥– million

Fiscal year ended February 28, 2023: ¥– million

(Note) The figures for the fiscal year ended February 28, 2023 are after the application of changes in accounting policies. Therefore, the percentage change from the previous corresponding period is not stated.

(2) Consolidated Financial Position

	Total assets	Net assets	Equity ratio	Net assets per share
	Million yen	Million yen	%	Yen
As of February 29, 2024	70,784	33,314	47.1	1,700.13
As of February 28, 2023	67,709	29,939	44.2	1,527.93

(Reference) Equity: As of February 29, 2024: ¥33,314 million

As of February 28, 2023: ¥29,939 million

(3) Consolidated Cash Flows

	Cash flows from operating activities	Cash flows from investing activities	Cash flows from financial activities	Cash and cash equivalents at end of period
Fiscal year ended	Million yen	Million yen	Million yen	Million yen
February 29, 2024	5,628	(2,268)	(3,688)	4,952
February 28, 2023	6,406	(4,106)	(1,274)	5,280

2. Cash Dividends

	Annual dividends					Total dividends (annual)	Payout ratio (consolidated)	Ratio of dividends to net assets (consolidated)
	1st quarter-end	2nd quarter-end	3rd quarter-end	Year-end	Total			
	Yen	Yen	Yen	Yen	Yen	Million yen	%	%
Fiscal year ended February 28, 2023	–	0.00	–	25.00	25.00	489	15.2	1.7
Fiscal year ended February 29, 2024	–	0.00	–	26.00	26.00	509	13.3	1.6
Fiscal year ending February 28, 2025 (Forecast)	–	0.00	–	27.00	27.00		13.2	

3. Forecast of Consolidated Results for the Fiscal Year Ending February 28, 2025 (March 1, 2024 - February 28, 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
First half (cumulative)	76,800	7.3	3,350	2.5	3,500	1.2	2,400	4.8	122.48
Full year	152,200	7.0	5,700	9.4	6,000	6.7	4,000	4.6	204.13

* Notes:

(1) Changes in significant subsidiaries during the period under review: None

(Changes in specified subsidiaries resulting in changes in scope of consolidation)

New: – (Company name: –)

Excluded: – (Company name: –)

(2) 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

(3) Total number of issued and outstanding shares (common shares)

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

February 29, 2024: 19,740,219 shares

February 28, 2023: 19,740,219 shares

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

February 29, 2024: 145,229 shares

February 28, 2023: 145,229 shares

3) Average number of shares during the period:

Fiscal year ended February 29, 2024:	19,594,990 shares
Fiscal year ended February 28, 2023:	19,646,385 shares

* These financial results are outside the scope of audit procedures by certified public accountants or an audit firm.

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

The forward-looking statements, including performance forecasts, that are contained in this document are based on information currently available to the Company and certain assumptions that the Company considers reasonable. Actual performance may differ significantly from these forecasts due to various factors. For the conditions that form the assumptions for the performance forecasts, as well as notes regarding use of the performance forecasts, please refer to “1. Overview of Operating Results, etc., (4) Future Outlook” on page 4 of the Japanese version of the attachments.