

# Consolidated Financial Statements for the Fiscal Year Ended March 31, 2024 [Japanese GAAP]



May 13, 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. Kiharu Takahashi, Executive Officer and General Manager of Corporate Planning

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Scheduled date of annual meeting of shareholders: June 26, 2024

Scheduled date of commencing dividend payments: June 5, 2024

Scheduled date of filing securities report: June 27, 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 Fiscal Year Ended March 31, 2024 (April 1, 2023 – March 31, 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	%
Year ended								
March 31, 2024	587,481	1.1	5,556	38.1	6,557	10.0	5,843	21.0
March 31, 2023	581,327	0.7	4,024	36.6	5,960	2.2	4,831	1.3

(Note) Comprehensive income: Year ended March 31, 2024: ¥9,762 million [291.8%]

Year ended March 31, 2023: ¥2,491 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	%	%	%
Year ended					
March 31, 2024	115.03	-	5.7	2.1	0.9
March 31, 2023	92.69	-	4.9	2.0	0.7

(Reference) Share of profit (loss) of entities accounted for using equity method: Year ended March 31, 2024: ¥52 million  
Year ended March 31, 2023: ¥108 million

## (2) Consolidated Financial Position

	Total assets	Net assets	Equity ratio	Net assets per share
	Million yen	Million yen	%	Yen
As of				
March 31, 2023	317,258	105,940	33.0	2,085.09
March 31, 2022	297,316	100,165	33.3	1,911.44

(Reference) Equity: As of March 31, 2024: ¥104,664 million

As of March 31, 2023: ¥98,986 million

## (3) Consolidated Cash Flows

	Cash flows from operating activities	Cash flows from investing activities	Cash flows from financing activities	Cash and cash equivalents at year-end
	Million yen	Million yen	Million yen	Million yen
Year ended				
March 31, 2024	23,570	(1,822)	(5,769)	31,125
March 31, 2023	(3,001)	(1,038)	(4,080)	15,147

## 2. Cash Dividends

	Cash dividends per share					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			
Year ended	Yen	Yen	Yen	Yen	Yen	Million yen	%	%
March 31, 2023	-	12.00	-	27.00	39.00	2,019	42.1	2.1
March 31, 2024	-	19.00	-	23.00	42.00	2,119	36.5	2.1
Year ending March 31, 2025 (Forecast)	-	21.00	-	22.00	43.00		36.0	

## 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
First half	296,000	0.6	2,800	(2.4)	3,300	(5.1)	2,200	(6.3)	43.83
Full year	590,000	0.4	5,500	(1.0)	6,400	(2.4)	6,000	2.7	119.53

### \* Notes:

(1) Changes in significant subsidiaries during the period under review (changes in specified subsidiaries resulting in changes in scope of consolidation): None

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

1) Changes in accounting policies due to the revision of accounting standards: None

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

3) Changes in accounting estimates: None

4) Retrospective restatement: None

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

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

March 31, 2024: 51,902,976 shares

March 31, 2023: 61,224,796 shares

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

March 31, 2024: 1,706,337 shares

March 31, 2023: 9,438,699 shares

3) Average number of shares during the period:

Year ended March 31, 2024: 50,798,554 shares

Year ended March 31, 2023: 52,119,939 shares