

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	2024-05-14
Company name	RAKUS Co.,Ltd.
Securities code	3923
URL	https://www.rakus.co.jp
Representative	
Title	代表取締役社長
Name	中村 崇則
Inquiries	
Title	取締役 経営管理本部長
Name	宮内 貴宏
Tel	03 (6683) 3857
Other	
Date of general shareholders' meeting (as planned)	2024-06-21
Dividend payable date (as planned)	2024-06-24
Annual securities report filing date (as planned)	2024-06-24
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）
Note to fraction processing method	（百万円未満切捨て）
Stock exchange listings	
Tokyo	
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	-
Business category	
General Business	true
Specific Business	-
Fiscal Year End	2024-03-31

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	38,408	27,399
% change	40.2	32.8
Operating profit		
Operating profit	5,559	1,656
% change	235.7	4.9
Ordinary profit		
Ordinary profit	5,610	1,677
% change	234.5	5.1
Profit attributable to owners of parent		
Profit attributable to owners of parent	4,185	1,274
% change	228.4	18.2
Note to consolidated income statements information		
Comprehensive income		
Comprehensive income	4,153	1,275
Change in comprehensive income	225.7	16.8
Other consolidated operating results		
Basic earnings per share (Yen)	23.10	7.03
Diluted earnings per share (Yen)	-	-
Rate of return on equity (%)	36.6	14.0
Ordinary profit to total assets ratio (%)	31.8	13.0
Operating profit to net sales ratio (%)	14.5	6.0
Note to consolidated operating results		
Investment profit (loss) on equity method	-	-
Note to operating results	(注)潜在株式調整後1株当たり当期純利益については、潜在株式が存在していないため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	21,234	14,073
Net assets	13,347	9,548
Capital adequacy ratio (%)	62.9	67.8
Net assets per share (Yen)	73.66	52.69
Note to consolidated financial positions		
Owner's equity	13,347	9,548
Note to financial positions	-	-

Business Results-Cash flows

(in millions of yens)

	Mar 2024	Mar 2023
Cash flows		
Cash flows		
Consolidated cash flows		

Cash flows from operating activities	5,288	2,170
Cash flows from investing activities	-4,860	-699
Cash flows from financing activities	579	-348
Cash and equivalents, end of period	7,008	5,990
Note to consolidated cash flows		
Note to cash flows	-	

Business Results-Note to business results

	Mar 2024
Note to business results	
Note to business results	
Note to consolidated financial results	
Note to consolidated financial results	-

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	0.00		
Upper	-		
Lower	-		
Third quarter			
Result		-	-
Forecast	-		
Upper	-		
Lower	-		
Year end			
Result		2.35	1.95
Forecast	3.90		
Upper	-		
Lower	-		
Annual			
Result		2.35	1.95
Forecast	3.90		
Upper	-		
Lower	-		
Total dividend paid			
Total dividend paid			
Annual			
Result		425	353
Payout ratio (consolidated)			
Payout ratio (%)			
Annual			
Result		10.2	27.7
Forecast	10.2		
Ratio of total amount of dividends to net assets (consolidated)			
Ratio of total amount of dividends to net assets (%)			
Annual			
Result		3.7	3.9

Note to dividends

Note to dividends

Annual

-

Forecasts

(in millions of yens)

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Forecasts	
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	
Net sales	
Forecast	48,300
Upper	-
Lower	-
% change	
Forecast	25.8
Upper	-
Lower	-
Operating profit	
Operating profit	
Forecast	9,000
Upper	-
Lower	-
% change	
Forecast	61.9
Upper	-
Lower	-
Ordinary profit	
Ordinary profit	
Forecast	9,001
Upper	-
Lower	-
% change	
Forecast	60.4
Upper	-
Lower	-
Profit attributable to owners of parent	
Profit attributable to owners of parent	
Forecast	6,900
Upper	-
Lower	-
% change	
Forecast	64.8
Upper	-
Lower	-
Basic earnings per share (Yen)	
Basic earnings per share (Yen)	
Forecast	38.08
Upper	-
Lower	-
Note to consolidated forecasts	
Note to forecasts	-

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

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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)	true
Name of subsidiaries newly consolidated	新規 1社 (社名) 株式会社ラクスHR テック(注)詳細は、添付資料11ページ「3.連結財務諸表及び主な注記(5)連結財務諸表に関する注記事項(当連結会計年度における重要な子会社の異動)」をご覧ください。
Note to material changes in subsidiaries during this period	
Note to material changes in subsidiaries during this period	-

Notes-Changes in accounting policies and accounting estimates retrospective restatement

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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	-

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)	181,216,000	181,216,000
Number of treasury stock at the end of fiscal year	1,966	1,610
Average number of shares	181,214,310	181,214,410
Note to number of issued and outstanding shares (common stock)		
Note to number of issued and outstanding shares (common stock)	-	

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	30,776	21,299
% change	44.5	34.9
Operating profit		
Operating profit	4,791	1,091
% change	339.2	-0.5
Ordinary profit		
Ordinary profit	6,055	1,081
% change	459.8	-2.0
Profit		
Profit	4,834	780
% change	519.5	-1.0
Other non-consolidated operating results		
Basic earnings per share (Yen)	26.68	4.31
Diluted earnings per share (Yen)	-	-
Note to non-consolidated operating results		
Note to operating results	(注) 潜在株式調整後1株当たり当期純利益については、潜在株式が存在していないため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	18,727	11,350
Net assets	12,336	7,900
Capital adequacy ratio (%)	65.9	69.6
Net assets per share (Yen)	68.08	43.60
Note to non-consolidated financial positions		
Owner's equity	12,336	7,900
Note to financial positions	-	-

Business Results-Note to overview of nonconsolidated business results

	Mar 2024
Note to non-consolidated financial results	
Note to non-consolidated financial results	
Note to non-consolidated financial results	
Note to financial results	-

Overview of nonconsolidated Forecasts

(in millions of yens)

	Mar 2025
Non-consolidated forecasts	
Non-consolidated forecasts	

Preamble to non-consolidated forecasts	
Preamble to forecasts	-
Note to non-consolidated forecasts	
Note to forecasts	-

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