

## 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	KATO WORKS 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	63900
URL	<a href="http://www.kato-works.co.jp">http://www.kato-works.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	加藤 公康
Inquiries	
Title	執行役員財務統括部長
Name	柳原 秀匡
Tel	03-3458-1130
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	-
Target audience	-
Note to fraction processing method	(百万円未満切捨て)

## 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	57,498	57,530
% change	-0.1	-9.5
Operating profit		
Operating profit	1,654	1,258
% change	31.4	-
Ordinary profit		
Ordinary profit	2,575	1,865
% change	38.1	-
Profit attributable to owners of parent		
Profit attributable to owners of parent	4,235	2,403
% change	76.3	-
Note to consolidated income statements information		
Comprehensive income		
Comprehensive income	5,230	2,777
Change in comprehensive income	88.3	-
Other consolidated operating results		
Basic earnings per share (Yen)	361.49	205.09
Diluted earnings per share (Yen)	-	-
Rate of return on equity (%)	8.8	5.4
Ordinary profit to total assets ratio (%)	2.5	1.9
Operating profit to net sales ratio (%)	2.9	2.2
Note to consolidated operating results		
Investment profit (loss) on equity method	92	42

## Business Results-Financial positions

(in millions of yens)

	Mar 2024	Mar 2023
Financial positions		
Financial positions		
Consolidated financial positions		
Total assets	105,330	98,799
Net assets	51,551	46,906
Capital adequacy ratio (%)	47.9	46.2
Net assets per share (Yen)	4,302.82	3,899.40
Note to consolidated financial positions		
Owner's equity	50,414	45,689

## Business Results-Cash flows

(in millions of yens)

	Mar 2024	Mar 2023
Cash flows		
Cash flows		
Consolidated cash flows		
Cash flows from operating activities	-696	6,471
Cash flows from investing activities	1,627	1,369
Cash flows from financing activities	1,401	-6,606
Cash and equivalents, end of period	22,366	19,977

# 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		20.00	0.00
Forecast	-		
Upper	-		
Lower	-		
Third quarter			
Result		-	-
Forecast	-		
Upper	-		
Lower	-		
Year end			
Result		45.00	30.00
Forecast	-		
Upper	-		
Lower	-		
Annual			
Result		65.00	30.00
Forecast	-		
Upper	-		
Lower	-		
Total dividend paid			
Total dividend paid			
Annual			
Result		761	351
Payout ratio (consolidated)			
Payout ratio (%)			
Annual			
Result		18.0	14.6
Forecast	-		
Ratio of total amount of dividends to net assets (consolidated)			
Ratio of total amount of dividends to net assets (%)			
Annual			
Result		1.5	0.7
Note to dividends			
Note to dividends			

(注)2025年3月期の配当につきましては、ミニショベル事業を担う中国子会社の合弁解消及び清算協議を含む、中国2拠点の合理化を前提とした根本的な事業の見直しの影響を精査中であり、現時点で合理的に見積もることが困難なため、未定とさせていただきます。

Annual

## 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		
Net sales		
Forecast	70,000	-
Upper	-	-
Lower	-	-
% change		
Forecast	21.7	-
Upper	-	-
Lower	-	-
Operating profit		
Operating profit		
Forecast	2,100	-
Upper	-	-
Lower	-	-
% change		
Forecast	27.0	-
Upper	-	-
Lower	-	-
Ordinary profit		
Ordinary profit		
Forecast	1,500	-
Upper	-	-
Lower	-	-
% change		
Forecast	-41.8	-
Upper	-	-
Lower	-	-
Profit attributable to owners of parent		
Profit attributable to owners of parent		
Forecast	-	-
Upper	-	-
Lower	-	-
% change		
Forecast	-	-
Upper	-	-
Lower	-	-
Basic earnings per share (Yen)		
Basic earnings per share (Yen)		
Forecast	-	-
Upper	-	-
Lower	-	-
Note to consolidated forecasts		

Note to forecasts

(注)2025年3月期の連結業績予想につきまして、親会社株主に帰属する当期純利益は、ミニシヨベル事業を担う中国子会社の合併解消及び清算協議を含む、中国2拠点の合理化を前提とした根本的な事業の見直しの影響を精査中であり、現時点で合理的に見積もることが困難なため、影響が判明しだい公表いたします。

## 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)

-

Number of subsidiaries newly consolidated

-

Name of subsidiaries newly consolidated

-

Number of subsidiaries excluded from consolidation

-

Name of subsidiaries excluded from consolidation

-

## 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

-

## 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)

11,743,587

11,743,587

Number of treasury stock at the end of fiscal year

26,853

26,508

Average number of shares

11,716,934

11,717,130

## 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	51,190	50,974
% change	0.4	-6.3
Operating profit		
Operating profit	2,022	1,741
% change	16.2	-
Ordinary profit		
Ordinary profit	4,152	2,417
% change	71.8	-
Profit		
Profit	6,054	3,672
% change	64.9	-
Other non-consolidated operating results		
Basic earnings per share (Yen)	516.76	313.45
Diluted earnings per share (Yen)	-	-

## 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	92,228	84,584
Net assets	43,256	37,696
Capital adequacy ratio (%)	46.9	44.6
Net assets per share (Yen)	3,691.86	3,217.25
Note to non-consolidated financial positions		
Owner's equity	43,256	37,696

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