

## 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	JMS CO.,LTD.
Stock exchange listings	
Tokyo	true
Tokyo Prime	-
Tokyo Standard	true
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	77020
URL	<a href="https://www.jms.cc/">https://www.jms.cc/</a>
Business category	
General Business	true
Specific Business	-
Fiscal Year End	2024-03-31
Representative	
Title	代表取締役社長
Name	桂 龍司
Inquiries	
Title	執行役員コーポレート本部長
Name	末田 穰
Tel	082-243-5844
Other	
Date of general shareholders' meeting (as planned)	2024-06-25
Dividend payable date (as planned)	2024-06-26
Annual securities report filing date (as planned)	2024-06-26
Supplemental material of annual results	true
Way of getting	-
Convening briefing of annual results	true
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	65,292	63,740
% change	2.4	9.6
Operating profit		
Operating profit	-268	724
% change	-	-26.1
Ordinary profit		
Ordinary profit	145	586
% change	-75.1	-47.9
Profit attributable to owners of parent		
Profit attributable to owners of parent	-36	281
% change	-	-66.0
Note to consolidated income statements information		
Comprehensive income		
Comprehensive income	2,431	1,957
Change in comprehensive income	24.2	-22.4
Other consolidated operating results		
Basic earnings per share (Yen)	-1.48	11.50
Diluted earnings per share (Yen)	-	-
Rate of return on equity (%)	-0.1	0.7
Ordinary profit to total assets ratio (%)	0.2	0.8
Operating profit to net sales ratio (%)	-0.4	1.1
Note to consolidated operating results		
Investment profit (loss) on equity method	237	-154
Note to operating results	-	

## Business Results-Financial positions

(in millions of yens)

	Mar 2024	Mar 2023
Financial positions		
Financial positions		
Consolidated financial positions		
Total assets	84,709	74,407
Net assets	40,747	38,700
Capital adequacy ratio (%)	47.9	51.8
Net assets per share (Yen)	1,657.29	1,575.95
Note to consolidated financial positions		
Owner's equity	40,573	38,530
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	3,140	2,485
Cash flows from investing activities	-4,239	-3,691
Cash flows from financing activities	4,775	525
Cash and equivalents, end of period	10,304	6,325

## 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

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### 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		8.50	8.50
Forecast	8.50		
Upper	-		
Lower	-		
Third quarter			
Result		-	-
Forecast	-		
Upper	-		
Lower	-		
Year end			
Result		8.50	8.50
Forecast	8.50		
Upper	-		
Lower	-		
Annual			
Result		17.00	17.00
Forecast	17.00		
Upper	-		
Lower	-		
Total dividend paid			
Total dividend paid			
Annual			
Result		416	415
Payout ratio (consolidated)			
Payout ratio (%)			
Annual			
Result		-	147.8
Forecast	104.0		
Ratio of total amount of dividends to net assets (consolidated)			
Ratio of total amount of dividends to net assets (%)			
Annual			
Result		1.1	1.1
Note to dividends			
Note to dividends			
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	34,000
Upper	-	-
Lower	-	-
% change		
Forecast	7.2	8.8
Upper	-	-
Lower	-	-
Operating profit		
Operating profit		
Forecast	800	250
Upper	-	-
Lower	-	-
% change		
Forecast	-	-
Upper	-	-
Lower	-	-
Ordinary profit		
Ordinary profit		
Forecast	800	250
Upper	-	-
Lower	-	-
% change		
Forecast	448.0	-
Upper	-	-
Lower	-	-
Profit attributable to owners of parent		
Profit attributable to owners of parent		
Forecast	400	100
Upper	-	-
Lower	-	-
% change		
Forecast	-	-
Upper	-	-
Lower	-	-
Basic earnings per share (Yen)		
Basic earnings per share (Yen)		
Forecast	16.34	4.08
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**

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
Number of subsidiaries newly consolidated	1
Name of subsidiaries newly consolidated	ジェイ・エム・エス 医療科技(張家港)有 限公司
Number of subsidiaries excluded from consolidation	-
Name of subsidiaries excluded from consolidation	-
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

	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	-
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)	24,733,466	24,733,466
Number of treasury stock at the end of fiscal year	251,493	284,366
Average number of shares	24,470,578	24,443,344
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	42,899	44,573
% change	-3.8	4.4
Operating profit		
Operating profit	-380	19
% change	-	-94.7
Ordinary profit		
Ordinary profit	601	378
% change	59.1	-65.1
Profit		
Profit	540	-1,131
% change	-	-
Other non-consolidated operating results		
Basic earnings per share (Yen)	22.09	-46.29
Diluted earnings per share (Yen)	-	-
Note to non-consolidated operating results		
Note to operating results	-	

## 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	59,207	53,999
Net assets	25,296	24,735
Capital adequacy ratio (%)	42.7	45.8
Net assets per share (Yen)	1,033.26	1,011.72
Note to non-consolidated financial positions		
Owner's equity	25,296	24,735
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	-

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