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## Consolidated Financial Results for the Year Ended August 31, 2024 [Japanese GAAP]

October 11, 2024

Company name: HKS CO., LTD.

Listing: Tokyo

Securities code: 7219

URL: <https://www.hks-global.com/>

Representative: Daisuke Mizuguchi

Representative Director and President

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Financial Director

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Scheduled date of annual general meeting of shareholders: November 28, 2024

Scheduled date to commence dividend payments: November 29, 2024

Scheduled date to file annual securities report: November 28, 2024

Preparation of supplementary material on financial results: None

Holding of financial results briefing: None

(Yen amounts are rounded down to millions, unless otherwise noted.)

### 1. Consolidated Financial Results for the Fiscal Year Ended August 31, 2024 (September 1, 2023 to August 31, 2024)

#### (1) Consolidated Operating Results

(Percentages indicate year-on-year changes.)

	Net sales		Operating profit		Ordinary profit		Profit attributable to owners of parent	
	Millions of yen	%	Millions of yen	%	Millions of yen	%	Millions of yen	%
Fiscal year ended August 31, 2024	9,004	(2.6)	418	(34.5)	476	(34.3)	347	(22.9)
August 31, 2023	9,241	7.1	637	19.7	725	0.7	451	(9.1)

(Note) Comprehensive income: Fiscal year ended August 31, 2024: ¥ 459 million [ (15.1) %]  
Fiscal year ended August 31, 2023: ¥ 541 million [ (13.7) %]

	Basic earnings per share	Diluted earnings per share	Rate of return on equity	Ordinary profit to total assets ratio	Operating profit to net sales ratio
	Yen	Yen	%	%	%
Fiscal year ended August 31, 2024	245.77	-	3.4	3.6	4.6
August 31, 2023	318.78	-	4.6	5.5	6.9

(Reference) Equity in earnings (losses) of affiliated companies: Fiscal year ended August 31, 2024: ¥ - million  
Fiscal year ended August 31, 2023: ¥ - million

#### (2) Consolidated Financial Position

	Total assets	Net assets	Capital adequacy ratio	Net assets per share
As of	Millions of yen	Millions of yen	%	Yen
August 31, 2024	13,340	10,318	77.3	7,292.61
August 31, 2023	13,345	9,990	74.6	7,040.05

(Reference) Equity: As of August 31, 2024: ¥ 10,318 million  
As of August 31, 2023: ¥ 9,960 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 the end of period
Fiscal year ended	Millions of yen	Millions of yen	Millions of yen	Millions of yen
August 31, 2024	380	(12)	(243)	1,522
August 31, 2023	694	(822)	(329)	1,394

## 2. Dividends

	Annual dividends					Total dividends	Payout ratio (consolidated)	Dividends to net assets (consolidated)
	1st quarter-end	2nd quarter-end	3rd quarter-end	Year-end	Total			
Fiscal year ended	Yen	Yen	Yen	Yen	Yen	Millions of yen	%	%
August 31, 2023	-	0.00	-	80.00	80.00	113	25.1	1.2
August 31, 2024	-	0.00	-	65.00	65.00	91	26.4	0.9
Fiscal year ending August 31, 2025 (Forecast)	-	0.00	-	65.00	65.00		30.7	

(Note) Breakdown of the year-end dividend for the fiscal year ended August 31, 2023 :

Ordinary dividend	50.00 yen
Commemorative dividend	30.00 yen

## 3. Consolidated Financial Results Forecast for the Fiscal Year Ending August 31, 2025 (September 1, 2024 to August 31, 2025)

(Percentages indicate year-on-year changes.)

	Net sales		Operating profit		Ordinary profit		Profit attributable to owners of parent		Basic earnings per share
	Millions of yen	%	Millions of yen	%	Millions of yen	%	Millions of yen	%	Yen
Six months ending February 28, 2025	4,310	2.4	45	(60.0)	55	(64.5)	35	(71.5)	24.73
Full year	9,330	3.6	390	(6.7)	400	(16.1)	300	(13.7)	212.02

\* Notes:

(1) Significant changes in the scope of consolidation during the period:

Yes

Newly included:	-	(Company name:	)
Excluded:	2	(Company name: HKS(Thailand)Co., Ltd. / HKS SP Ltd.	)

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

- 1) Changes in accounting policies due to revisions to accounting standards and other regulations: None
- 2) Changes in accounting policies due to other reasons: None
- 3) Changes in accounting estimates: None
- 4) Restatement: None

(3) Number of issued shares (common shares)

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

August 31, 2024:	1,600,000 shares
August 31, 2023:	1,600,000 shares

2) Number of treasury shares at the end of the period:

August 31, 2024:	185,100 shares
August 31, 2023:	185,100 shares

3) Average number of shares outstanding during the period:

Fiscal Year ended August 31, 2024:	1,414,900 shares
Fiscal Year ended August 31, 2023:	1,414,929 shares

(Reference) Overview of Non-consolidated Financial Results

1. Non-consolidated Financial Results for the Fiscal Year Ended August 31, 2024 (September 1, 2023 to August 31, 2024)

(1) Non-consolidated Operating Results

(Percentages indicate year-on-year changes.)

Fiscal year ended	Net sales		Operating profit		Ordinary profit		Net income	
	Millions of yen	%	Millions of yen	%	Millions of yen	%	Millions of yen	%
August 31, 2024	7,335	(1.3)	289	(37.8)	396	(40.2)	309	(28.2)
August 31, 2023	7,432	9.1	466	28.7	663	12.7	431	1.8

Fiscal year ended	Basic earnings per share	Diluted earnings per share
	Yen	Yen
August 31, 2024	218.79	-
August 31, 2023	304.89	-

(2) Non-consolidated Financial Position

As of	Total assets	Net assets	Capital adequacy ratio	Net assets per share
	Millions of yen	Millions of yen	%	Yen
August 31, 2024	11,838	9,258	78.2	6,543.21
August 31, 2023	12,051	9,043	75.0	6,391.67

(Reference) Equity: As of August 31, 2024: ¥ 9,258 million  
As of August 31, 2023: ¥ 9,043 million