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Consolidated Financial Results for the Six Months Ended August 31, 2024 [Japanese GAAP]

October 11, 2024

Company name: MORESCO Corporation

Listing: Tokyo

Securities code: 5018

URL: <https://www.moresco.co.jp/>

Representative: Motohisa Morozumi

Representative Director, President

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Director, Senior Executive Officer

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Scheduled date to file semi-annual securities report: October 11, 2024

Scheduled date to commence dividend payments: November 12, 2024

Preparation of supplementary material on financial results: Yes

Holding of financial results briefing: Yes

(Yen amounts are rounded to the nearest million, unless otherwise noted.)

1. Consolidated Financial Results for the Six Months Ended August 31, 2024 (March 1, 2024 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	%
Six months ended August 31, 2024	17,102	11.2	671	27.0	965	3.4	576	1.1
August 31, 2023	15,386	5.9	528	78.8	933	10.4	569	13.0

(Note) Comprehensive income: Six months ended August 31, 2024: ¥ 1,877 million [40.2%]

Six months ended August 31, 2023: ¥ 1,338 million [(18.7)%]

	Basic earnings per share		Diluted earnings per share	
	Yen		Yen	
Six months ended August 31, 2024	62.77		-	
August 31, 2023	61.68		-	

(2) Consolidated Financial Position

	Total assets	Net assets	Capital adequacy ratio	Net assets per share
	Millions of yen	Millions of yen	%	Yen
As of August 31, 2024	38,114	24,650	56.2	2,337.00
February 29, 2024	37,053	23,122	54.3	2,179.85

(Reference) Equity: As of August 31, 2024: ¥ 21,432 million

As of February 29, 2024: ¥ 20,126 million

2. Dividends

	Annual dividends				
	1st quarter-end	2nd quarter-end	3rd quarter-end	Year-end	Total
	Yen	Yen	Yen	Yen	Yen
Fiscal year ended February 29, 2024	-	20.00	-	25.00	45.00
Fiscal year ending February 28, 2025	-	20.00			
Fiscal year ending February 28, 2025 (Forecast)			-	25.00	45.00

(Note) Revision to the forecast for dividends announced most recently: None

(Note) Breakdown of the year-end dividend for the fiscal year ended February 29, 2024 :

Commemorative dividend	20.00 yen
Special dividend	5.00 yen

3. Consolidated Financial Results Forecast for the Fiscal Year Ending February 28, 2025(March 1, 2024 to February 28, 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
Full year	34,000	6.6	1,500	22.5	1,850	1.3	1,050	(18.2)	114.50

(Note) Revision to the financial results forecast announced most recently: None

* Notes:

(1) Significant changes in the scope of consolidation during the period: None

Newly included:	-	(Company name:)
Excluded:	-	(Company name:)

(2) Adoption of accounting treatment specific to the preparation of semi-annual consolidated financial statements: None

(3) 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

(4) Number of issued shares (common shares)

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

August 31, 2024:	9,696,500 shares
February 29, 2024:	9,696,500 shares

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

August 31, 2024:	525,730 shares
February 29, 2024:	463,720 shares

3) Average number of shares outstanding during the period:

Six months ended August 31, 2024:	9,170,391 shares
Six months ended August 31, 2023:	9,229,385 shares

* Semi-annual financial results reports are exempt from review conducted by certified public accountants or an audit firm.

* Proper use of earnings forecasts, and other special matters