

Consolidated Financial Results for the Fiscal Year Ended April 30, 2024 (Under Japanese GAAP)

June 12, 2024

Company Name	Tenpos Holdings Co., Ltd.	Listed	Tokyo Stock Exchange
Securities code	2751	URL	https://www.tenpos.co.jp
Representative	Atsushi Morishita	President	
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Scheduled date of the Ordinary General Meeting of Shareholders	July 25, 2024		
Scheduled date to commence dividend Payments	July 26, 2024		
Scheduled date of securities report submission	July 26, 2024		
Preparation of supplementary materials for financial results	Yes		
Financial Results Briefing Session	Yes		

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

1. Consolidated Financial Results for the Fiscal Year Ending April 30, 2024 (May 1, 2023 - April 30, 2024)

(1) Consolidated operating results

(Percentage 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	%
Year ended April 30, 2024	37,074	18.5	2,824	27.2	3,069	32.8	1,972	38.2
April 30, 2023	31,284	7.9	2,220	18.6	2,311	△20.8	1,427	△8.7

(Note) Comprehensive profit Year ending April 2024 2,035million (43.2%) Year ended April 2023 1,422 millions (△11.0 %)

	Basic earnings per share	Diluted earnings per share	Ratio of net income to shareholders' equity	Total assets Ordinary profit Ratio	Net sales Operating profit ratio
	Yen	Yen	%	%	%
Year ended April 30, 2024	165.13	162.10	14.8	14.1	7.6
April 30, 2023	119.54	118.05	11.6	12.1	7.1

(Reference) Equity in earnings (losses) of affiliates Year ended April 2024 170 million Year ended April 30, 2023 67 million

(2) Consolidated Financial Position

	Total assets	Net assets	Equity-to-asset ratio	Net assets per share
	Millions of yen	Millions of yen	%	%
Year ended April 30, 2024	24,218	14,934	56.8	1,147.85
April 30, 2023	19,361	14,268	66.6	1,079.84

(Reference) Equity Year ended April 30, 2024 13,761 million Year ended April 30, 2023 12,897 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 end of period
	Millions of yen	Millions of yen	Millions of yen	Millions of yen
Year ended April 30, 2024	2,600	△1,328	△1,069	10,570
April 30, 2023	649	△206	△507	10,367

2. Dividends

	Annual dividends per share					Total dividends (Total)	Dividend payout ratio (Consolidated)	Net assets Dividend ratio (consolidated)
	1st quarter-end	2nd quarter-end	3rd quarter-end	Fiscal year-end	Total			
Year ended April 30, 2023	-	0.00	-	9.00	9.00	107	7.5	0.8
April 30, 2024	-	0.00	-	9.00	9.00	107	5.5	0.7
April 30, 2025(forecast)	-	0.00	-	9.00	9.00			

3. Forecast of Consolidated Financial Results for the Fiscal Year Ended April 30, 2025 (May 1, 2024 - April 30, 2025)

(Percentages represent changes from the previous year for full year and from the same period of the previous year for the quarter.)

	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
Second half of the fourth period (Cumulative)	22,400	30.7	1,760	25.4	1,850	20.8	1,180	20.5	99.27
Fiscal Year	46,700	26.0	3,660	29.6	3,850	25.4	2,470	25.2	206.82

Notes

(1) Changes in important subsidiaries during the current quarterly consolidated cumulative period : Yes
 New: 1 company (Company name: Yamato Sakana Co., Ltd.) Excluded: - (Company name: -)

(2) Changes in accounting policies, changes in accounting estimates, and restatements of revisions
 1. Changes in accounting policies due to revisions of accounting standards, etc. : None
 2. Changes in accounting policies other than (1) above : None
 3. Changes in accounting estimates : Yes
 4. Restatement of corrections : None

(3) Number of issued shares (common stock)

1. Number of issued shares at the end of the period (including treasury stock)	April 2024	14,314,800 shares	April 2023	14,314,800 shares
2. Number of treasury stock at the end of period	April 2024	2,326,107 shares	April 2023	2,371,165 shares
3. Average number of shares during the period	April 2024	11,947,701 shares	April 2023	11,943,363 shares

*Financial results are not subject to audit by a certified accountant or auditing corporations.

*Explanation on proper use of earnings forecasts and other special notes

The statements regarding the future, such as the business outlook, described in this material are based on the information currently available to the company and certain assumptions that judged to be reasonable, the actual business performance could differ due to the various factors.