

Financial Statements

for the Second Quarter Ended September 30, 2024

November 8, 2024

Company name TSUTSUMI JEWELRY CO.,LTD.
 Stock listing Tokyo stock exchange
 Securities code 7937
 URL <https://www.tsutsumi.co.jp>
 Representative Satoshi Tagai , President and Representative Director
 Inquiries Tetsuya Yoshikawa , Management Planning Section
 Telephone +81-48-431-5111
 Quarterly statement filing date as planned November 11, 2024
 Dividend payable date as planned December 6, 2024

(Figures of less than ¥1 million have been omitted.)

1. Financial Results for the Second Quarter of Fiscal 2024 (April 1, 2024 to September 30, 2024)

(1) Operating Results

(Percentage figures are changes from the same period of the previous fiscal year.)

Millions of yen, %

	Net sales		Operating income		Ordinary income		Net income	
FY2024 Second quarter	11,317	24.9	982	107.1	1,024	99.1	1,040	243.3
FY2023 Second quarter	9,064	7.4	474	0.4	514	△1.2	303	△2.3

	Net income per share (Yen)	Diluted net income per share (Yen)
FY2024 Second quarter	66.59	—
FY2023 Second quarter	19.40	—

(2) Financial Positions

	Total assets (Millions of yen)	Net assets (Millions of yen)	Capital adequacy ratio (%)
FY2024 Second quarter	69,023	67,398	97.6
FY2023	69,075	66,911	96.9

(For reference) Owners equity

FY2024 Second quarter: ¥ 67,398 million

FY2023: ¥ 66,911 million

2. Dividends

	Dividend per share (Yen)				
	End of first quarter	End of second quarter	End of third quarter	Fiscal year end	Annual
FY2023	—	25.00	—	35.00	60.00
FY2024	—	35.00			
FY2024 (Forecast)			—	35.00	70.00

(note) Correction of dividend forecast in this quarter: No

3. Financial Forecasts for Fiscal 2024 (April 1, 2024 to March 31, 2025)

(Percentage figures are changes from the same period of the previous fiscal year.)

Millions of yen, %

	Net sales		Operating Income		Ordinary Income		Net income		Net income per share (Yen)
FY2024	22,600	13.5	1,700	1.7	1,790	2.9	1,500	29.8	95.99

(note) Correction of financial forecast in this quarter: Yes

※ Notes

(1) Application of special accounting method : No

(2) Changes in accounting policies ; changes in accounting estimates; restatements

① Changes in accounting policies due to amendment of accounting standards : No

② Other Changes in accounting policies : No

③ Changes in accounting estimates : No

④ Restatements : No

(3) Number of issued and outstanding shares (common stock)

① Number of issued and outstanding shares at the end of fiscal year (including treasury stock)

FY2024 Second quarter : 15,630,000 shares

FY2023 : 15,630,000 shares

② Number of treasury stock at the end of fiscal year

FY2024 Second quarter : 3,134 shares

FY2023 : 3,074 shares

③ Average number of shares non consolidated

FY2024 Second quarter : 15,626,909 shares

FY2023 Second quarter : 15,627,089 shares

※ For using forecasted information and others

The forecast statements shown in this document are based on information that was available at the time of preparation and a certain assumption that the Company assess as rational. Actual performance and other factors may differ materially from these forecasts due to various factors.