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Summary of Consolidated Financial Results for the Six Months Ended September 30, 2024 [Under Japanese GAAP]



November 8, 2024

Company name: STELLA CHEMIFA CORPORATION

Listing: Tokyo Stock Exchange

Securities code: 4109

URL: <https://www.stella-chemifa.co.jp>

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Scheduled date to file semi-annual securities report: November 12, 2024

Scheduled date to commence dividend payments: November 29, 2024

Preparation of supplementary material on financial results: Yes

Holding of financial results briefing: Yes (for institutional investors)

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

1. Consolidated Financial Results for the Six Months Ended September 30, 2024 (April 1, 2024 – September 30, 2024)

(1) Consolidated Operating Results (cumulative) (% indicates changes from the previous corresponding period.)

	Sales revenue		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 September 30, 2024	18,160	25.3	2,180	94.3	1,965	28.9	1,667	52.3
September 30, 2023	14,497	(26.1)	1,122	(50.0)	1,524	(49.7)	1,095	(63.8)

(Note) Comprehensive income: For six months ended September 30, 2024: ¥2,639 million [60.9%]

For six months ended September 30, 2023: ¥1,640 million [(58.3)%]

	Basic earnings per share	Diluted earnings per share
	Yen	Yen
Six months ended September 30, 2024	138.56	–
September 30, 2023	91.09	–

(2) Consolidated Financial Position

	Total assets	Net assets	Equity-to-asset ratio	Net assets per share
	Millions of yen	Millions of yen	%	Yen
As of September 30, 2024	59,691	46,056	76.7	3,802.58
As of March 31, 2024	58,618	44,501	75.5	3,679.90

(Reference) Equity: As of September 30, 2024: ¥45,792 million

As of March 31, 2024: ¥44,261 million

2. Cash Dividends

	Annual dividends				
	First quarter-end	Second quarter-end	Third quarter-end	Fiscal year-end	Total
	Yen	Yen	Yen	Yen	Yen
Fiscal year ended March 31, 2024	–	60.00	–	94.00	154.00
Fiscal year ending March 31, 2025	–	85.00			
Fiscal year ending March 31, 2025 (Forecast)			–	85.00	170.00

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

3. Consolidated Financial Results Forecast for the Fiscal Year Ending March 31, 2025 (April 1, 2024 - March 31, 2025)

(% indicates changes from the previous corresponding period.)

	Sales revenue		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	34,500	13.3	3,650	34.1	3,550	15.8	2,600	40.9	216.16

(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: Yes

(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)

As of September 30, 2024: 13,213,248 shares

As of March 31, 2024: 13,213,248 shares

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

As of September 30, 2024: 1,170,646 shares

As of March 31, 2024: 1,185,297 shares

3) Average number of shares outstanding during the period:

Six months ended September 30, 2024: 12,035,410 shares

Six months ended September 30, 2023: 12,021,389 shares

* These second quarter (semi-annual) consolidated financial results are exempt from review conducted by certified public accountants or an audit firm.

* Explanation of the proper use of financial results forecast and other notes

The forward-looking statements in this document, including financial results forecasts, are based on the information in current possession of the Company and the assumptions it believes are reasonable. They are not intended as the Company's promise to achieve them. Note also that actual financial results may differ significantly from them. For the assumptions that form the basis of financial results forecasts and notes on their use, see "1. Overview of Operating Results, etc., (3) Explanation of Consolidated Financial Results Forecast and Other Forward-Looking Information" on page 2 of the Attachments.