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Consolidated Financial Results for the Six Months Ended December 31, 2024 (Japanese GAAP)



February 14, 2025

Company name: Ai Holdings Corporation	Listing Stock Exchange: Tokyo
Stock code: 3076	URL: https://www.aiholdings.co.jp/
Representative: Hideyoshi Sasaki, Chairman and CEO	
Contact: Hiroshi Sanda, Director and General Manager of Administration	
Tel: +81-3-3249-6335	
Scheduled date to file interim securities report: February 14, 2025	
Scheduled date for dividend payment: March 6, 2025	
Preparation of supplemental explanatory materials: Yes	
Results briefing to be held: Yes (For securities analysts and institutional investors)	

(Amounts less than one million yen are rounded down.)

1. Consolidated Financial Results for the Six Months Ended December 31, 2024 (July 1, 2024 to December 31, 2024)

(1) Consolidated operating results

(Percentages indicate YoY changes)

	Net sales		Operating profit		Ordinary profit		Profit attributable to owners of parent	
	Million yen	%	Million yen	%	Million yen	%	Million yen	%
Six months ended December 31, 2024	32,319	30.5	3,883	(24.1)	3,750	(73.6)	14,581	18.5
Six months ended December 31, 2023	24,764	6.2	5,118	5.1	14,209	178.1	12,307	221.9

(Note) Comprehensive income: Six months ended December 31, 2024: 14,438 million yen (17.3% YoY)
Six months ended December 31, 2023: 12,312 million yen (250.3% YoY)

	Earnings per share	Diluted earnings per share
	Yen	Yen
Six months ended December 31, 2024	284.33	—
Six months ended December 31, 2023	259.86	—

(Note) At the end of the previous fiscal year, the Company finalized the provisional accounting treatment in connection with the application of the equity method. Figures related to the previous interim consolidated accounting period reflect the details of the finalization of the provisional accounting treatment.

(2) Consolidated financial position

	Total assets	Net assets	Equity ratio	Net assets per share
	Million yen	Million yen	%	Yen
As of December 31, 2024	131,374	106,580	80.8	2,000.60
As of June 30, 2024	93,901	80,514	85.2	1,700.07

(Reference) Equity: As of December 31, 2024: 106,101 million yen
As of June 30, 2024: 80,031 million yen

2. Dividends

	Annual dividend per share				
	End of Q1	End of Q2	End of Q3	Year-end	Total
Fiscal year ended June 30, 2024	Yen —	Yen 45.00	Yen —	Yen 45.00	Yen 90.00
Fiscal year ending June 30, 2025	—	45.00			
Fiscal year ending June 30, 2025 (forecast)			—	55.00	100.00

(Note) Revisions to the most recently announced dividend forecast during the period: Yes

3. Consolidated Earnings Forecast for the Fiscal Year Ending June 30, 2025 (July 1, 2024 to June 30, 2025)

(Percentages indicate YoY change)

	Net sales		Operating profit		Ordinary profit		Profit attributable to owners of parent		Earnings per share
	Million yen	%	Million yen	%	Million yen	%	Million yen	%	Yen
Full-year	68,000	36.5	10,500	6.6	11,317	(43.0)	17,805	13.5	340.05

(Note) Revisions to the most recently announced financial forecast during the period: None

*Notes

(1) Changes in the scope of consolidation during the six-month period under review: Yes
 Newly included: One company (IWATSU ELECTRIC CO., LTD.)
 Subsidiaries excluded: None

(2) Application of special accounting methods for preparing interim consolidated financial statements: None

(3) Changes in accounting policies and accounting estimates and retrospective restatements

1. Accounting policy changes due to accounting standard revisions, etc.: None
2. Other accounting policy changes: None
3. Changes in accounting estimates: None
4. Retrospective restatements: None

(4) Number of issued shares (common shares)

1. Issued shares (including treasury shares) at the end of the period	As of December 31, 2024	56,590,410	As of June 30, 2024	56,590,410
2. Treasury shares at the end of the period	As of December 31, 2024	3,315,921	As of June 30, 2024	9,230,904
3. Average number of shares outstanding during the period	Six months ended December 31, 2024	51,281,371	Six months ended December 31, 2023	47,359,841

*The financial information in this interim report is not subject to review by certified public accountants or auditing firms.

*Appropriate use of earnings forecast and other special notes

(Notes on forward-looking statements, etc.)

The forward-looking statements including the forecasts for the financial results contained in this document are based on information currently available to the Company and certain assumptions that the Company deems to be reasonable, and actual results may differ from such statements due to a variety of factors.