

## Document and entity information

	Mar 2024	Dec 2023
Company information		
Company information		
FASF member mark		true
Document name		第3 四半期決算短信 〔日本基準〕(連結)
Filing date		2024-01-30
Company name		Nihon M&A Center Holdings Inc.
Stock exchange listings		
Tokyo		true
Tokyo Prime		true
Tokyo Standard		-
Tokyo Growth		-
Tokyo 1st section		-
Tokyo 2nd section		-
Tokyo Mothers		-
Tokyo JASDAQ		-
Tokyo PRO Market		-
Tokyo Others		-
Nagoya		-
Nagoya Premire		-
Nagoya Main		-
Nagoya Next		-
Nagoya Others		-
Sapporo		-
Sapporo		-
Sapporo Ambitious		-
Sapporo Others		-
Fukuoka		-
Fukuoka		-
Fukuoka Q-Board		-
Fukuoka Others		-
Phoenix		-
Japan Securities Dealers Association		-
Securities code		21270
URL		<a href="https://www.nihon-ma.co.jp/groups/">https://www.nihon-ma.co.jp/groups/</a>
Business category		
General Business	true	
Specific Business		-
Fiscal Year End	2024-03-31	
Quarterly period		3
Representative		
Title		代表取締役社長
Name		三宅 卓
Inquiries		
Title		専務取締役管理本部 管掌
Name		檜木 孝磨
Tel		03-5220-5451
Other		
Quarterly statement filing date (as planned)		2024-02-14
Dividend payable date (as planned)		-
Supplemental material of quarterly results		true
Way of getting		-
Convening briefing of quarterly results		true
Target for briefing of quarterly results		(機関投資家向け)
Note to fraction processing method		(百万円未満切捨て)

## Business Results-Quarterly operating results

(in millions of yens)

	Dec 2023	Dec 2022
Quarterly operating results		
Quarterly operating results		
Consolidated operating results		
Consolidated income statements information		
Net sales		
Net sales	31,147	29,876
% change	4.3	-12.8
Operating profit		
Operating profit	11,234	11,115
% change	1.1	-28.5
Ordinary profit		
Ordinary profit	11,676	11,045
% change	5.7	-29.4
Profit attributable to owners of parent		
Profit attributable to owners of parent	7,306	7,097
% change	3.0	-32.4
Note to consolidated income statements information		
Comprehensive income		
Comprehensive income	7,367	7,128
Change in comprehensive income	3.4	-35.3
Other consolidated operating results		
Basic earnings per share (Yen)	22.44	21.46
Diluted earnings per share (Yen)	-	21.41

## Business Results-Quarterly financial positions

(in millions of yens)

	Dec 2023	Mar 2023
Quarterly financial positions		
Quarterly financial positions		
Consolidated financial positions		
Total assets	58,960	65,765
Net assets	47,321	54,720
Capital adequacy ratio (%)	80.2	82.8
Note to consolidated financial positions		
Owner's equity	47,263	54,431

## Quarterly Dividends

(in millions of yens)

	Mar 2024	Mar 2023
Quarterly dividends		
Quarterly dividends		
Dividends		
Dividend per share (Yen)		
Dividend per share (Yen)		
First quarter		
Result	-	-
Second quarter		
Result	11.00	11.00
Third quarter		
Result	-	-
Year end		
Result		12.00
Forecast	12.00	
Upper	-	

Lower	-	
Annual		
Result		23.00
Forecast	23.00	
Upper	-	
Lower	-	
Correction of dividend forecast from the most recent dividend forecast		
Correction of dividend forecast from the most recent dividend forecast		
Annual	-	

## Quarterly Forecasts

(in millions of yens)

	Mar 2024
Quarterly forecasts	
Quarterly forecasts	
Title for forecasts	3 . 2024年 3 月期の 連結業績予想（2023 年 4 月 1 日 ~ 2024年 3 月31日）
Preamble to consolidated forecasts	
Preamble to forecasts	-
Main table of consolidated forecasts	
Net sales	
Net sales	
Forecast	44,000
Upper	-
Lower	-
% change	
Forecast	6.5
Upper	-
Lower	-
Operating profit	
Operating profit	
Forecast	17,000
Upper	-
Lower	-
% change	
Forecast	11.1
Upper	-
Lower	-
Ordinary profit	
Ordinary profit	
Forecast	17,000
Upper	-
Lower	-
% change	
Forecast	9.9
Upper	-
Lower	-
Profit attributable to owners of parent	
Profit attributable to owners of parent	
Forecast	11,000
Upper	-
Lower	-
% change	
Forecast	11.8
Upper	-
Lower	-
Basic earnings per share (Yen)	
Basic earnings per share (Yen)	
Forecast	33.24
Upper	-

Lower	-
Note to consolidated forecasts	
Note to forecasts	-
Correction of financial forecast from the most recent financial forecast	
Correction of financial forecast from the most recent financial forecast	
Forecast	-

## Notes, Quarterly-Material changes in subsidiaries during this period changes in scope of consolidations resulting from change in subsidiaries

	Dec 2023
Material changes in subsidiaries during this period (Changes in scope of consolidations resulting from change is subsidiaries)	
Material changes in subsidiaries during this period (Changes in scope of consolidations resulting from change is subsidiaries)	
Others	
Material changes in subsidiaries during this period (Changes in scope of consolidations resulting from change is subsidiaries)	
Material changes in subsidiaries during this period (Changes in scope of consolidations resulting from change is subsidiaries)	-
Number of subsidiaries newly consolidated	-
Name of subsidiaries newly consolidated	
Number of subsidiaries excluded from consolidation	-
Name of subsidiaries excluded from consolidation	—

## Notes, Quarterly-Applying of specific accounting of the consolidated quarterly financial statements

	Dec 2023
Applying of specific accounting of the consolidated quarterly financial statements	
Applying of specific accounting of the consolidated quarterly financial statements	
Others	
Applying of specific accounting of the consolidated quarterly financial statements	
Applying of specific accounting of the consolidated quarterly financial statements	-

## Notes, Quarterly-Changes in accounting policies and accounting estimates retrospective restatement

	Dec 2023
Changes in accounting policies, accounting estimates and retrospective restatement	
Changes in accounting policies, accounting estimates and retrospective restatement	
Others	
Changes in accounting policies, accounting estimates and retrospective restatement	
Changes in accounting policies based on revisions of accounting standard	-
Changes in accounting policies other than ones based on revisions of accounting standard	-
Changes in accounting estimates	-
Retrospective restatement	-

## Notes, Quarterly-Number of issued and outstanding shares common stock

	Dec 2023	Mar 2023	Dec 2022
Number of issued and outstanding shares (common stock)			
Number of issued and outstanding shares (common stock)			

Others			
Number of issued and outstanding shares (common stock)			
Number of issued and outstanding shares at the end of fiscal year (including treasury stock)	336,934,800	336,934,800	
Number of treasury stock at the end of fiscal year	12,750,901	6,005,099	
Average number of shares	325,655,712		330,655,647

**This information is a summary of the earnings report. It does not contain all details included in the earnings report disclosed in Japanese.**