

## Document and entity information

Apr 2023

Company information	
Company information	
FASF member mark	true
Document name	決算短信〔日本基準〕(連結)
Filing date	2023-06-09
Company name	FreeBit Co.,Ltd.
Securities code	3843
URL	https://freebit.com/
Representative	
Title	代表取締役社長 CEO 兼 CTO
Name	石田 宏樹
Inquiries	
Title	取締役グループ経営 企画本部長
Name	和田 育子
Tel	03-5459-0522
Other	
Date of general shareholders' meeting (as planned)	2023-07-27
Dividend payable date (as planned)	2023-07-13
Annual securities report filing date (as planned)	2023-07-28
Supplemental material of annual results	true
Way of getting	-
Convening briefing of annual results	true
Target audience	(動画配信のみ)
Note to fraction processing method	(百万円未満切捨て)
Stock exchange listings	
Tokyo	
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	-
Business category	
General Business	true
Specific Business	-
Fiscal Year End	2023-04-30

## Business Results-Operating results

(in millions of yens)

	Apr 2023	Apr 2022
Operating results		
Operating results		
Consolidated operating results		
Consolidated income statements information		
Net sales		
Net sales	46,771	43,075
% change	8.6	-
Operating profit		
Operating profit	4,007	3,165
% change	26.6	-
Ordinary profit		
Ordinary profit	3,707	2,878
% change	28.8	-
Profit attributable to owners of parent		
Profit attributable to owners of parent	1,792	827
% change	116.5	-
Note to consolidated income statements information		
Comprehensive income		
Comprehensive income	2,604	1,570
Change in comprehensive income	65.9	-
Other consolidated operating results		
Basic earnings per share (Yen)	95.07	41.86
Diluted earnings per share (Yen)	94.31	41.65
Rate of return on equity (%)	23.7	10.6
Ordinary profit to total assets ratio (%)	10.4	8.2
Operating profit to net sales ratio (%)	8.6	7.3
Note to consolidated operating results		
Investment profit (loss) on equity method	-1	-0
Note to operating results	<p>(注)「収益認識に関する会計基準」(企業会計基準第29号 2020年3月31日)等を前連結会計年度の期首から適用しており、2022年4月期に係る各数値については、当該会計基準等を適用した後の数値となっており、対前期増減率は記載しておりません。</p>	

## Business Results-Financial positions

(in millions of yens)

	Apr 2023	Apr 2022
Financial positions		
Financial positions		
Consolidated financial positions		
Total assets	35,926	35,050
Net assets	11,032	11,039
Capital adequacy ratio (%)	22.9	19.6
Net assets per share (Yen)	412.94	366.01
Note to consolidated financial positions		
Owner's equity	8,242	6,881
Note to financial positions	-	-

## Business Results-Cash flows

(in millions of yens)

	Apr 2023	Apr 2022
Cash flows		
Cash flows		
Consolidated cash flows		
Cash flows from operating activities	3,322	2,333
Cash flows from investing activities	-644	510
Cash flows from financing activities	-2,110	-2,731
Cash and equivalents, end of period	18,305	17,741
Note to consolidated cash flows		
Note to cash flows	-	

## Business Results-Note to business results

	Apr 2023
Note to business results	
Note to business results	
Note to consolidated financial results	
Note to consolidated financial results	-

## Dividends

(in millions of yens)

	Apr 2024	Apr 2023	Apr 2022
Dividends			
Dividends			
Dividends			
Dividend per share (Yen)			
Dividend per share (Yen)			
First quarter			
Result		-	-
Forecast	-		
Upper	-		
Lower	-		
Second quarter			
Result		0.00	0.00
Forecast	-		
Upper	-		
Lower	-		
Third quarter			
Result		-	-
Forecast	-		
Upper	-		
Lower	-		
Year end			
Result		8.00	7.50
Forecast	-		
Upper	-		
Lower	-		
Annual			
Result		8.00	7.50
Forecast	-		
Upper	-		
Lower	-		
Total dividend paid			
Total dividend paid			
Annual			
Result		159	141
Payout ratio (consolidated)			
Payout ratio (%)			
Annual			
Result		8.4	17.9

Forecast	-	
Ratio of total amount of dividends to net assets (consolidated)		
Ratio of total amount of dividends to net assets (%)		
Annual		
Result	2.1	1.9
Note to dividends		
Note to dividends		
Annual		(注)現時点において2024年4月期の配当予想については未定であります。

## Forecasts

(in millions of yens)

		Apr 2024
Forecasts		
Forecasts		
Title for forecasts		3. 2024年4月期の連結業績予想(2023年5月1日~2024年4月30日)
Preamble to consolidated forecasts		
Preamble to forecasts		-
Main table of consolidated forecasts		
Net sales		
Net sales		
Forecast		50,000
Upper		-
Lower		-
% change		
Forecast		6.9
Upper		-
Lower		-
Operating profit		
Operating profit		
Forecast		5,000
Upper		-
Lower		-
% change		
Forecast		24.8
Upper		-
Lower		-
Ordinary profit		
Ordinary profit		
Forecast		4,500
Upper		-
Lower		-
% change		
Forecast		21.4
Upper		-
Lower		-
Profit attributable to owners of parent		
Profit attributable to owners of parent		
Forecast		2,500
Upper		-
Lower		-
% change		
Forecast		39.5
Upper		-
Lower		-
Basic earnings per share (Yen)		
Basic earnings per share (Yen)		
Forecast		132.63

Upper	-
Lower	-
Note to consolidated forecasts	
Note to forecasts	(注)当社は年次での業務管理を行っておりますので、第2四半期(累計)の連結業績予想の記載を省略しております。詳細は、添付資料P.5「1.経営成績等の概況(4)今後の見通し」をご覧ください。

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

	Apr 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	-
Number of subsidiaries excluded from consolidation	-
Note to material changes in subsidiaries during this period	
Note to material changes in subsidiaries during this period	-

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

	Apr 2023
Changes in accounting policies and accounting estimates, retrospective restatement	
Changes in accounting policies and accounting estimates, retrospective restatement	
Others	
Changes in accounting policies and accounting estimates, retrospective restatement	
Changes in accounting policies based on revisions of accounting standard	true
Changes in accounting policies other than ones based on revisions of accounting standard	-
Changes in accounting estimates	-
Retrospective restatement	-
Note to changes in accounting policies and accounting estimates, retrospective restatement	
Note to changes in accounting policies and accounting estimates, retrospective restatement	(注)詳細は、添付資料P13「3.連結財務諸表及び主な注記(5)連結財務諸表に関する注記事項(会計方針の変更)」をご覧ください。

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

	Apr 2023	Apr 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)	23,414,000	23,414,000
Number of treasury stock at the end of fiscal year	3,453,741	4,613,969
Average number of shares	18,849,604	19,775,876
Note to number of issued and outstanding shares (common stock)		
Note to number of issued and outstanding shares (common stock)	-	

## Business Results-Overview of nonconsolidated operating results

(in millions of yens)

	Apr 2023	Apr 2022
Non-consolidated operating results		
Non-consolidated operating results		
Non-consolidated operating results		
Non-consolidated income statements information		
Net sales		
Net sales	9,285	8,756
% change	6.0	-
Operating profit		
Operating profit	541	565
% change	-4.3	-
Ordinary profit		
Ordinary profit	512	811
% change	-36.9	-
Profit		
Profit	143	254
% change	-43.6	-
Other non-consolidated operating results		
Basic earnings per share (Yen)	7.61	12.86
Diluted earnings per share (Yen)	7.55	12.80
Note to non-consolidated operating results		
Note to operating results	<p>(注)「収益認識に関する会計基準」(企業会計基準第29号 2020年3月31日)等を前事業年度の期首から適用しており、2022年4月期に係る各数値については、当該会計基準等を適用した後の数値となっており、対前期増減率は記載しておりません。</p>	

## Business Results-Overview of nonconsolidated financial positions

(in millions of yens)

	Apr 2023	Apr 2022
Non-consolidated financial positions		
Non-consolidated financial positions		
Non-consolidated financial positions		
Total assets	26,068	21,315
Net assets	7,439	5,915
Capital adequacy ratio (%)	28.3	27.6
Net assets per share (Yen)	369.61	313.21
Note to non-consolidated financial positions		
Owner's equity	7,377	5,888
Note to financial positions		
	-	

## Business Results-Note to overview of nonconsolidated business results

## Note to non-consolidated financial results

## Note to non-consolidated financial results

## Note to non-consolidated financial results

## Note to financial results

< 個別業績の前期実績値との差異理由 >  
 当社は当事業年度において、子会社からの配当減により営業外収益が減少したことなどにより、前事業年度と当事業年度の経常利益の実績値に差異が生じております。

## Overview of nonconsolidated Forecasts

(in millions of yens)

## Non-consolidated forecasts

## Non-consolidated forecasts

## Preamble to non-consolidated forecasts

## Preamble to forecasts

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## Note to non-consolidated forecasts

## Note to forecasts

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