

# Fact Book

2025年3月期 中間期

The first half of fiscal year ending March 31, 2025



東邦ホールディングス株式会社

TOHO HOLDINGS CO., LTD.

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## 医薬品卸売事業 | Pharmaceutical wholesaling business

内容   Content	会社名   Company names
医薬品卸売業 Pharmaceutical wholesaling	(子会社) 東邦薬品(株) (Subsidiary) TOHO PHARMACEUTICAL CO., LTD. (孫会社) 九州東邦(株)、(株)幸耀、(株)セイエル、沖縄東邦(株) ※1 (Sub-subsidiaries) Kyushu Toho Co., Ltd. KOYO Co., Ltd. SAYWELL inc. Okinawa Toho Co., Ltd.*1 (関連会社) 酒井薬品(株) ※2 (Affiliate) SAKAI MEDICINES CO., LTD. *2
情報処理業 Information processing business	(子会社) (株)東邦システムサービス (Subsidiary) TOHO SYSTEMS SERVICE CO.,LTD.
不動産賃貸業 Real estate agency	(子会社) (株)スクウェア・ワン (Subsidiary) SQUARE-ONE

※1 非連結会社です。 \*1 Un-consolidated companies

※2 持分法適用会社です。 \*2 Equity-method affiliate

## 調剤薬局事業 | Dispensing pharmacy business

内容   Content	会社名   Company names
調剤薬局事業の管理 Management of dispensing pharmacy business company	(子会社) ファーマクラスター(株) (Subsidiary) PharmaCluster Co.,Ltd
調剤薬局の経営 Operation of dispensing pharmacies	(孫会社) (株)ファーマみらい、(株)ファーマダイワ、(株)J.みらいメディカル、ベガファーマ(株)、 セイコーメディカルブレイン(株)、(株)青葉堂、(株)厚生 (Sub-subsidiaries) PHARMA MIRAI INC. PHARMA DAIWA J.MIRAIMEDICAL VEGA PHARMA SEIKO MEDICAL BRAIN AOBADO KOSEI

## 医薬品製造販売業 | Pharmaceutical manufacturing and sales business

内容   Content	会社名   Company names
医薬品製造販売業 Pharmaceutical manufacturing and sales business	(子会社) 共創未来ファーマ(株) (Subsidiary) KYOSOMIRAI PHARMA CO., LTD. (関連会社) あゆみ製薬ホールディングス(株) ※、あゆみ製薬(株) ※ (Affiliates) AYUMI Pharmaceutical Holdings* AYUMI Pharmaceutical Corporation*

※ 持分法適用会社です。 \* Equity-method affiliate

## その他周辺事業 | Other peripheral businesses

内容   Content	会社名   Company names
治験施設支援業 Supporting for clinical trial	(子会社) (株)東京臨床薬理研究所 (Subsidiary) Tokyo Research Center of Clinical Pharmacology Co., Ltd.
情報処理機器の企画・販売 Plan and sale of information processing	(子会社) (株)アルフ (Subsidiary) ALF.Inc
ソフトウェア開発・販売、企業・医業経営 コンサルティング Software development and sales, corporate and medical management consulting	(子会社) (株)ネグジット総研 (Subsidiary) Nextit Research Institute, Inc
医薬品に関するインターネット事業 Internet business relates to a pharmaceutical	(子会社) (株)e健康ショップ (Subsidiary) eKenkoshop Corporation
情報提供サービス業務 Provide business relates to a medical information	(子会社) (株)eヘルスケア (Subsidiary) K.K.eHealthcare

## その他 | Others

内容   Content	会社名   Company names
当社の不動産の管理 Management of our real estate	(子会社) 東邦不動産(株) ※ (Subsidiary) Toho Real Estate Co., Ltd. *
スペシャリティ医薬品関連事業 Related business of specialty pharmaceuticals	(子会社) オーファントラストジャパン(株) ※ (Subsidiary) Orphan Trust Japan Co., Ltd. *
衛生材料の製造販売 Manufacturing and Sales of hygienic materials	(子会社) (株)サンメディカル ※ (Subsidiary) Sunmedical., Co. Ltd. *
医療業界向けインターネットシステム開発・販売業 Development and sales of internet system for medical industry	(子会社) (株)テイク・グッド・ケア ※ (Subsidiary) take good care Co., Ltd.*
キャッシュレス決済・ファクタリング等のサービス提供 Cashless payment and factoring	(子会社) アルファリア(株) ※ (Subsidiary) Alpharia Co., Ltd. *
リモートディテリング等のサービス提供 Remote detailing	(子会社) エンタッチ(株) ※ (Subsidiary) enTouch K.K.*
一般貨物自動車運送業 General motor truck transportation business	(孫会社) 共創物流(株) ※ (Subsidiary) KYOSO LOGISTICS CO., LTD. *

※ 非連結会社です。 \* Un-consolidated companies

## 2. 主な経営指標等の推移 | Main management indicator

※2024年3月期第1四半期連結会計期間より表示方法の変更を行ったため、2023年3月期中間期および通期につきましては、売上高および営業利益を遡及適用した組替え後の数値を記載しています。

\*Owing to the change in presentation method from the first quarter of the fiscal year ended March 31, 2024, net sales and operating profit for the first half of the fiscal year ended March 31, 2023 and for the full year are shown after the retrospective reclassification.

### (1) 主な経営指標 / Main management indicator

(百万円/million yen)

		20/9	21/9	22/9	23/9	24/9	24/3
売上高	Net sales	595,997	620,845	681,470	734,846	754,974	1,476,712
売上総利益	Gross profit	49,071	50,566	54,658	56,635	58,384	119,148
売上比	Ratio to sales	8.2%	8.1%	8.0%	7.7%	7.7%	8.1%
営業利益	Operating profit	1,279	1,863	5,835	6,492	7,380	19,331
売上比	Ratio to sales	0.2%	0.3%	0.9%	0.9%	1.0%	1.3%
経常利益	Ordinary profit	4,225	4,802	7,392	7,945	8,596	21,787
売上比	Ratio to sales	0.7%	0.8%	1.1%	1.1%	1.1%	1.5%
当期純利益	Net profit	1,820	3,271	3,598	8,782	5,383	20,657
売上比	Ratio to sales	0.3%	0.5%	0.5%	1.2%	0.7%	1.4%
株主資本	Shareholder's equity	211,132	215,460	226,846	229,990	245,274	234,701
総資産	Total assets	684,506	695,931	740,650	801,379	770,711	773,427
自己資本比率	Equity-to-asset ratio	34.9%	34.6%	33.1%	30.6%	34.0%	32.2%

### (2) セグメント別状況 / Segment information

#### ① 売上高 / Net sales

(百万円/million yen)

		20/9	21/9	22/9	23/9	24/9	24/3
医薬品卸売事業	Pharmaceutical wholesaling business	572,708	596,983	656,571	709,414	728,733	1,424,488
調剤薬局事業	Dispensing pharmacy business	45,077	45,450	45,089	46,598	47,111	93,789
医薬品製造販売事業	Pharmaceutical manufacturing and sales business	3,970	4,028	4,838	5,164	5,592	10,593
治験施設支援事業	SMO business	90	—	—	—	—	—
情報機器販売事業	Information equipment sales business	532	—	—	—	—	—
その他周辺事業	Other peripheral businesses	—	2,672	3,309	2,978	3,209	6,147
調整	Adjustment	△ 26,380	△ 28,288	△ 28,338	△ 29,308	△ 29,672	△ 58,307
合計	Total	595,997	620,845	681,470	734,846	754,974	1,476,712

#### ② 営業利益 / Operating profit

(百万円/million yen)

		20/9	21/9	22/9	23/9	24/9	24/3
医薬品卸売事業	Pharmaceutical wholesaling business	1,844	1,130	5,082	6,811	8,005	19,453
調剤薬局事業	Dispensing pharmacy business	763	1,317	878	895	△ 18	1,546
医薬品製造販売事業	Pharmaceutical manufacturing and sales business	429	312	478	436	442	755
治験施設支援事業	SMO business	△ 170	—	—	—	—	—
情報機器販売事業	Information equipment sales business	△ 72	—	—	—	—	—
その他周辺事業	Other peripheral businesses	—	100	246	139	203	448
調整	Adjustment	△ 1,514	△ 996	△ 850	△ 1,791	△ 1,252	△ 2,872
合計	Total	1,279	1,863	5,835	6,492	7,380	19,331

#### ③ 従業員数 / Employees

(人/people)

		20/9	21/9	22/9	23/9	24/9	24/3
医薬品卸売事業	Pharmaceutical wholesaling business	5,032	4,888	4,740	4,610	4,506	4,530
調剤薬局事業	Dispensing pharmacy business	2,465	2,496	2,594	2,562	2,748	2,546
医薬品製造販売事業	Pharmaceutical manufacturing and sales business	94	100	99	103	108	101
治験施設支援事業	SMO business	21	—	—	—	—	—
情報機器販売事業	Information equipment sales business	62	—	—	—	—	—
その他周辺事業	Other peripheral businesses	—	196	193	195	214	203
その他	Adjustment	230	230	202	190	194	192
合計	Total	7,904	7,910	7,828	7,660	7,770	7,572

### 3.医薬品卸売事業 / Pharmaceutical wholesaling business

※2024年3月期第1四半期連結会計期間より表示方法の変更を行ったため、2023年3月期中間期につきましては、売上高および営業利益を遡及適用した組替え後の数値を記載しています。

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#### (1)業態別売上高の状況 / Net sales by customers

(百万円/million yen)

売上高		20/9	21/9	22/9	23/9	24/9	24/3
<b>大病院</b>	<b>Large hospitals (200 or more beds)</b>						
連結	Consolidated	187,567	205,245	227,877	273,311	287,708	532,130
構成比	Share	32.8%	34.4%	34.7%	38.5%	39.5%	37.4%
<b>中小病院</b>	<b>Medium and small hospitals (20 to 199 beds)</b>						
連結	Consolidated	28,393	28,291	34,927	39,833	37,893	77,040
構成比	Share	5.0%	4.7%	5.3%	5.6%	5.2%	5.4%
<b>開業医・診療所</b>	<b>Clinics (19 or fewer beds)</b>						
連結	Consolidated	64,440	63,698	68,903	73,508	75,249	147,874
構成比	Share	11.3%	10.7%	10.5%	10.4%	10.3%	10.4%
<b>調剤薬局</b>	<b>Dispensing pharmacies</b>						
連結	Consolidated	247,758	254,050	272,850	298,582	300,415	583,994
構成比	Share	43.3%	42.6%	41.6%	42.1%	41.2%	41.0%
<b>その他</b>	<b>Others</b>						
連結	Consolidated	44,550	45,698	52,015	24,180	27,468	83,450
構成比	Share	7.8%	7.7%	7.9%	3.4%	3.8%	5.9%
<b>合計</b>	<b>Total</b>	<b>572,708</b>	<b>596,983</b>	<b>656,571</b>	<b>709,414</b>	<b>728,733</b>	<b>1,424,488</b>

※2023年3月期まで「その他」に該当していた得意先区分の一部について、2024年3月期中間期より区分を見直しております。

\*From the first half of the fiscal year ended March 31, 2024, we have revised the classification of some of the customer categories that were categorized as "Others" until the fiscal year ended March 31, 2023.

#### (2)品目別売上高の状況 | Net sales by products

(百万円/million yen)

売上高		20/9	21/9	22/9	23/9	24/9	24/3
<b>医薬品</b>	<b>Pharmaceuticals</b>						
金額	Sum	531,004	547,373	588,715	656,195	678,513	1,316,296
構成比	Share	92.7%	91.7%	89.7%	92.5%	93.1%	92.4%
<b>試薬</b>	<b>Reagents</b>						
金額	Sum	30,317	37,454	55,775	41,482	38,249	84,047
構成比	Share	5.3%	6.3%	8.5%	5.8%	5.2%	5.9%
<b>医療機器・用具</b>	<b>Medical equipment and tools</b>						
金額	Sum	11,387	12,156	12,081	11,737	11,971	24,145
構成比	Share	2.0%	2.0%	1.8%	1.7%	1.6%	1.7%
<b>合計</b>	<b>Total</b>	<b>572,708</b>	<b>596,983</b>	<b>656,571</b>	<b>709,414</b>	<b>728,733</b>	<b>1,424,488</b>

## 4.販売費及び一般管理費 | Selling, general and administrative expenses

(百万円/million yen)

		20/9	21/9	22/9	23/9	24/9	24/3
販管費合計	Total selling, general and administrative expenses	47,791	48,703	48,823	50,142	51,004	99,817
人件費	Personnel expenses	27,142	27,537	27,433	27,388	28,163	55,135
構成比	Share	56.8%	56.5%	56.2%	54.6%	55.2%	55.2%
運賃荷造費	Freightage & packing expenses	1,867	1,924	2,014	2,081	2,195	4,136
構成比	Share	3.9%	4.0%	4.1%	4.2%	4.3%	4.1%
車両経費	Vehicle expenses	458	523	562	523	514	1,017
構成比	Share	1.0%	1.1%	1.2%	1.0%	1.0%	1.0%
減価償却費	Depreciation	2,569	3,028	2,746	2,934	2,632	5,893
構成比	Share	5.4%	6.2%	5.6%	5.9%	5.2%	5.9%
のれん償却額	Amortization of goodwill	209	173	149	134	93	270
構成比	Share	0.4%	0.4%	0.3%	0.3%	0.2%	0.3%
機械賃借料	Rental of machinery and equipment	1,058	996	993	971	988	1,949
構成比	Share	2.2%	2.0%	2.0%	1.9%	1.9%	2.0%
その他	Others	14,488	14,522	14,926	16,111	16,419	31,417
構成比	Share	30.3%	29.8%	30.6%	32.1%	32.2%	31.5%

## 5.主な設備投資の状況 | Plant and equipment

(百万円/million yen)

		20/9	21/9	22/9	23/9	24/9	24/3
設備投資額	Capital investment	4,961	1,564	946	1,647	3,068	4,162
減価償却費	Depreciation	2,569	3,028	2,746	2,934	2,632	6,244

## 6.その他の経営指標 | Other financial data

※2024年3月期第1四半期連結会計期間より表示方法の変更を行ったため、2023年3月期中間期につきましては、売上高および営業利益を遡及適用した組替え後の数値を記載しています。

\*Owing to the change in presentation method from the first quarter of the fiscal year ended March 31, 2024, net sales and operating profit for the first half of the fiscal year ended March 31, 2023 are shown after the retrospective reclassification.

連結(Consolidated)		20/9	21/9	22/9	23/9	24/9	24/3
項目   Item	算式   Calculation formula						
期末従業員数(人) Number of employees at the end of the term (people)	有価証券報告書ベース As mentioned in the annual securities report	7,904	7,910	7,828	7,660	7,770	7,572
期末発行済株式数(自己株式を除く)(株) Total number of issued shares at the end of the period (excluding treasury shares) (stock)	期末発行済株式数-自己株式数 Number of issued shares as of the end of the period- Number of treasury shares at the end of the period	70,510,340	70,539,590	70,540,389	64,620,550	65,419,551	62,780,488
期中平均株式数(株) Average number of shares outstanding during the period (stock)	期中平均株式数 Average number of shares outstanding during the period	70,510,971	70,518,318	70,540,556	65,448,433	62,815,614	64,527,150
流動比率(%) Current ratio (%)	流動資産/流動負債×100 Current assets / Current liabilities×100	125.94%	129.38%	121.79%	123.40%	127.10%	126.86%
固定比率(%) Fixed ratio (%)	固定資産/株主資本×100 Fixed assets / Shareholders' equity×100	86.41%	80.84%	77.09%	73.90%	69.54%	70.44%
売掛債権回転月数(月) Account receivables turnover period (month)	売掛債権/平均月商(税込)6ヶ月平均) Account receivables / Average monthly sales (incl. tax) during six-month period	2.52	2.54	2.62	2.64	2.46	2.49
商品回転月数(月) Stock turnover period (month)	商品/平均月商 Stock / Average monthly sales	0.80	0.73	0.72	0.72	0.76	0.70
買掛債務回転月数(月) Account payables turnover period (month)	買掛債務/平均月商(税込) Account payables / Average monthly sales (incl. tax)	3.27	3.18	3.26	3.28	3.17	2.99
従業員1人当り月商(千円) Monthly sales per employee (thousand yen)	平均月商/期末従業員数 Average monthly sales / Number of employees as of the end of the period	12,567	13,081	14,509	15,989	16,194	16,252
総資本経常利益率(ROA)(%) Return of asset (%)	経常利益/(期首総資本+期末総資本)÷2×100 Ordinary income/ (Total assets as of the beginning of the period + Total assets as of the end of the period) ÷2×100	0.62%	0.69%	1.02%	1.05%	1.11%	2.93%
株主資本当期利益率(ROE)(%) Return on equity (%)	当期純利益/(期首資本の部+期末資本の部)÷2×100 Net income of the period / Total shareholders' equity as of the beginning of the period + Total shareholders' equity as of the end of the period) ÷2×100	0.77%	1.37%	1.48%	3.60%	2.10%	8.40%
1株当たり当期純利益(円) Profit per share (yen)	当期純利益/期中平均株式数 Net income / the average number of shares during the fiscal year	25.82	46.39	51.01	134.19	85.71	320.14
1株当たり純資産(円) Net assets per share (yen)	純資産-(新株予約権+少数株主持分)/期末発行済株式数 Net assets - (Subscription rights to shares + Minority interests) / Number of issued shares as of the end of the period	3,389.19	3,408.25	3,478.97	3,789.81	4,011.13	3,969.20
損益分岐点(百万円) ※ Breakeven point (million yen)*	固定費/1-(変動費÷売上高) Fixed cost / 1 - (Valuable cost ÷ Sales)	578,641	594,869	600,056	640,027	647,542	1,209,945
損益分岐点比率(%) ※ Breakeven point ratio (%)*	損益分岐点/売上高×100 Breakeven point / net sales x 100	97.09%	95.82%	88.05%	87.10%	85.77%	81.94%
金融収支額(百万円) Financial account balance (million yen)	受取利息+受取配当金-支払利息-社債利息 Interest income + Dividends income - Interest expenses - Bond interest	794	815	735	673	658	1,246

※ 損益分岐点の算出は、売上原価と販管費のうち車両経費・交際費・販売促進費・広告宣伝費・運賃荷造費・仮払消費税未控除費用を変動費として計算しています。

\* For breakeven point calculation, variable costs include cost of sales as well as vehicle expenses, entertainment expenses, promotion expenses, advertising expenses, packing and transportation costs and non-deductible temporary paid consumption tax expense out of selling, general and administrative expenses.

7.財務諸表(中間連結貸借対照表) | Semi-annual consolidated balance sheet

※2024年3月期第1四半期連結会計期間より表示方法の変更を行ったため、2023年3月期中間期につきましては、売上高および営業利益を遡及適用した組替え後の数値を記載しています。

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(百万円/million yen)

		20/9		21/9		22/9		23/9		24/9		24/3	
		金額	構成比	金額	構成比	金額	構成比	金額	構成比	金額	構成比	金額	構成比
		Amount	Composition	Amount	Composition	Amount	Composition	Amount	Composition	Amount	Composition	Amount	Composition
(資産の部)	(Assets)												
I. 流動資産	Current assets	478,015	69.8%	501,589	72.1%	551,459	74.5%	620,393	77.4%	588,234	76.3%	597,888	77.3%
1. 現金及び預金	Cash and deposit	90,504		101,373		102,124		137,854		108,227		132,970	
2. 受取手形及び売掛金	Notes and accounts receivable-trade	274,406		288,952		325,931		355,045		339,793		338,726	
3. 有価証券	Securities	10		—		—		—		—		—	
4. 商品及び製品	Merchandise and finished goods	79,235		75,419		82,219		88,242		95,465		87,107	
5. 仕入割戻未収入金	Purchase rebates receivable	15,384		13,114		13,519		12,579		12,303		12,171	
6. その他	Others	18,968		23,440		27,962		27,065		32,810		27,273	
貸倒引当金	Allowance for doubtful accounts	△ 492		△ 709		△ 296		△ 392		△ 364		△ 359	
II. 固定資産	Non-current assets	206,490	30.2%	194,341	27.9%	189,190	25.5%	180,986	22.6%	182,476	23.7%	175,538	22.7%
1. 有形固定資産	Property, plant and equipment	100,459	14.7%	96,047	13.8%	92,085	12.4%	88,619	11.1%	88,337	11.5%	87,478	11.3%
① 建物及び構築物(純額)	Buildings and structures, net	38,228		36,590		37,140		35,338		34,461		34,612	
② 器具及び備品(純額)	Furniture and fixtures, net	14,110		13,262		11,145		9,304		8,102		8,857	
③ 土地	Land	44,178		43,895		42,571		42,415		42,340		42,311	
④ 建設仮勘定	Construction in progress	600		846		141		106		2,263		477	
⑤ その他	Others	3,343		1,454		1,088		1,456		1,171		1,221	
2. 無形固定資産	Intangible assets	5,333	0.8%	5,586	0.8%	5,193	0.7%	5,578	0.7%	5,743	0.7%	5,636	0.7%
3. 投資その他の資産	Investments and other assets	100,697	14.7%	92,708	13.3%	91,911	12.4%	86,787	10.8%	88,396	11.5%	82,423	10.7%
① 投資有価証券	Investments securities	89,573		82,146		81,720		73,380		75,517		70,212	
② その他	Others	13,583		12,516		11,937		15,352		14,298		13,580	
貸倒引当金	Allowance for doubtful accounts	△ 2,459		△ 1,954		△ 1,746		△ 1,945		△ 1,419		△ 1,369	
資産合計	Total Assets	684,506	100.0%	695,931	100.0%	740,650	100.0%	801,379	100.0%	770,711	100.0%	773,427	100.0%
(負債の部)	(Liabilities)												
I. 流動負債	Current liabilities	379,548	55.4%	387,682	55.7%	452,792	61.1%	502,754	62.7%	462,815	60.1%	471,305	60.9%
1. 支払手形及び買掛金	Notes and accounts payable-trade	356,948		361,860		407,002		465,684		438,913		438,072	
2. 短期借入金	Short-term borrowings	4,922		2,924		2,876		8,641		525		139	
3. 1年内償還予定の社債	Current portion of bonds payable	—		—		20,013		—		—		—	
4. 1年以内に返済予定の長期借入金	Current portion of long-term borrowings	2,518		2,666		2,701		8,490		397		413	
5. 未払法人税等	Income taxes payable	1,772		2,572		2,731		4,668		4,130		7,429	
6. 賞与引当金	Provision for bonuses	3,251		3,411		3,373		3,368		3,604		3,681	
7. その他	Others	10,137		14,249		14,096		11,903		15,246		21,571	
II. 固定負債	Non-current liabilities	65,821	9.6%	67,498	9.7%	42,215	5.7%	53,483	6.7%	45,251	5.9%	52,684	6.8%
1. 社債	Bonds payable	20,053		20,033		—		22,103		13,148		22,092	
2. 長期借入金	Long-term borrowings	17,964		17,674		14,759		6,284		5,875		6,074	
3. 退職給付に係る負債	Retirement benefit liability	2,245		2,383		2,451		2,523		2,621		2,539	
4. 繰延税金負債	Deferred tax liabilities	19,656		17,931		14,936		11,830		12,924		11,714	
5. 資産除去債務	Asset retirement obligations	2,774		2,734		2,753		2,649		2,870		2,846	
6. 独占禁止法関連連損失引当金	Provision for loss on antimonopoly act	—		3,963		5,039		4,849		4,849		4,849	
7. その他	Others	3,129		2,780		2,277		3,245		2,964		24,662	
負債合計	Total Liabilities	445,369	65.1%	455,181	65.4%	495,007	66.8%	556,237	69.4%	508,066	65.9%	523,990	67.7%
(純資産の部)	(Net assets)												
I. 株主資本	Shareholder's equity	211,132	30.8%	215,460	31.0%	226,846	30.6%	229,990	28.7%	245,274	31.8%	234,701	30.3%
資本金	Share capital	10,649		10,649		10,649		10,649		10,649		10,649	
資本剰余金	Capital surplus	49,378		49,229		49,145		49,154		46,583		45,212	
利益剰余金	Retained earnings	166,887		171,303		182,769		199,266		214,064		209,746	
自己株式	Treasury shares	△ 15,784		△ 15,721		△ 15,719		△ 29,079		△ 26,023		△ 30,907	
II. その他の包括利益累計額	Accumulated other comprehensive income	27,840	4.1%	24,956	3.6%	18,561	2.5%	14,909	1.9%	17,131	2.2%	14,486	1.9%
その他有価証券評価差額金	Valuation difference on available-for-sale securities	32,348		29,337		22,838		19,192		21,414		18,770	
土地再評価差額金	Revaluation reserve for land	△ 4,507		△ 4,380		△ 4,276		△ 4,283		△ 4,283		△ 4,283	
III. 新株予約権	Share acquisition rights	163	0.0%	152	0.0%	148	0.0%	144	0.0%	127	0.0%	144	0.0%
IV. 非支配株主持分	Non-controlling interests	—	—	180	0.0%	85	0.0%	98	0.0%	111	0.0%	104	0.0%
純資産合計	Total net assets	239,136	34.9%	240,749	34.6%	245,642	33.2%	245,142	30.6%	262,644	34.1%	249,437	32.3%
負債純資産合計	Total liabilities and net assets	684,506	100.0%	695,931	100.0%	740,650	100.0%	801,379	100.0%	770,711	100.0%	773,427	100.0%



8.財務諸表(中間連結損益計算書) | Semi-annual consolidated statement of income

※2024年3月期第1四半期連結会計期間より表示方法の変更を行ったため、2023年3月期中間期につきましては、売上高および営業利益を遡及適用した組替え後の数値を記載しています。

\*Owing to the change in presentation method from the first quarter of the fiscal year ended March 31, 2024, net sales and operating profit for the first half of the fiscal year ended March 31, 2023 are shown after the retrospective reclassification.

		(百万円/million yen)											
		20/9		21/9		22/9		23/9		24/9		24/3	
		金額	構成比	金額	構成比	金額	構成比	金額	構成比	金額	構成比	金額	構成比
		Amount	Composition	Amount	Composition	Amount	Composition	Amount	Composition	Amount	Composition	Amount	Composition
I. 売上高	Net sales	595,997	100.0%	620,845	100.0%	681,470	100.0%	734,846	100.0%	754,974	100.0%	1,476,712	100.0%
II. 売上原価	Cost of sales	546,925	91.8%	570,278	91.9%	626,812	92.0%	678,210	92.3%	696,589	92.3%	1,357,564	91.9%
売上総利益	Gross profit	49,071	8.2%	50,566	8.1%	54,658	8.0%	56,635	7.7%	58,384	7.7%	119,148	8.1%
III. 販売費及び一般管理費	Selling, general and administrative expenses	47,791	8.0%	48,703	7.8%	48,823	6.5%	50,142	6.6%	51,004	6.8%	99,817	6.8%
1. 役員報酬及び給料手当	Remuneration, salaries and allowances for directors (and other officers)	20,265		20,208		20,136		20,131		20,445		43,369	
2. 賞与引当金繰入額	Provision for bonuses	2,896		3,340		3,314		3,296		3,630		3,611	
3. 福利厚生費	Welfare expenses	3,887		3,882		3,871		3,845		3,947		7,833	
4. 車両費	Vehicle expenses	458		523		562		523		514		1,017	
5. 減価償却費	Depreciation	2,569		3,028		2,746		2,934		2,632		5,893	
6. のれん償却額	Amortization of goodwill	209		173		149		134		93		270	
7. 賃借料	Rent expenses	4,145		4,013		3,997		4,238		3,953		8,260	
8. 仮払消費税の未控除費用	Non-deductible temporary paid consumption tax expense	3,101		3,134		3,153		3,326		3,374		6,579	
9. その他	Others	10,261		10,402		10,895		11,715		12,416		22,985	
営業利益	Operating profit	1,279	0.2%	1,863	0.3%	5,835	0.8%	6,492	0.9%	7,380	1.0%	19,331	1.3%
IV. 営業外収益	Non-operating income	3,289	0.6%	3,195	0.5%	1,815	0.2%	1,761	0.2%	1,431	0.2%	3,227	0.2%
1. 受取利息	Interest income	38		32		29		27		59		58	
2. 受取配当金	Dividend income	796		822		745		677		621		1,250	
3. 不動産賃貸料	Rental income from real estate	422		419		416		418		406		841	
4. 持分法による投資利益	Share of profit of entities accounted for using equity method	0		—		71		335		92		164	
5. その他	Others	2,033		1,922		554		304		253		914	
V. 営業外費用	Non-operating expenses	343	0.1%	257	0.0%	257	0.0%	308	0.0%	215	0.0%	771	0.1%
1. 支払利息	Interest expenses	40		38		39		31		22		62	
2. その他	Others	303		219		218		277		193		709	
経常利益	Ordinary income	4,225	0.7%	4,802	0.8%	7,392	1.1%	7,945	1.1%	8,596	1.1%	21,787	1.5%
VI. 特別利益	Extraordinary income	5	0.0%	575	0.1%	149	0.0%	5,152	0.7%	26	0.0%	10,016	0.7%
1. 固定資産売却益	Gain on sales of non-current assets	2		64		109		18		2		101	
2. 投資有価証券売却益	Gain on sale of investment securities	0		510		20		5,133		0		9,699	
3. 抱合せ株式消滅差益	Gain on extinguishment of tie-in shares	—		—		—		—		22		—	
4. その他	Others	3		1		20		1		2		216	
VII. 特別損失	Extraordinary losses	166	0.0%	306	0.0%	1,529	0.2%	68	0.0%	81	0.0%	1,020	0.1%
1. 固定資産処分損	Loss on disposal of non-current assets	10		59		74		48		54		195	
2. 投資有価証券評価損	Loss on valuation of investment securities	72		228		13		—		3		135	
3. 独占禁止法関連損失引当金繰入額	Provision for loss on Antimonopoly Act	—		—		1,400		—		—		—	
4. その他	Others	84		19		42		20		24		690	
税金等調整前中間純利益	Profit before income taxes	4,064	0.7%	5,071	0.8%	6,012	0.9%	13,029	1.8%	8,541	1.1%	30,783	2.1%
法人税、住民税及び事業税	Income taxes-currents	1,712		2,383		2,801		5,280		3,629		10,922	
法人税等調整額	Income taxes-deferred	531		△ 599		△ 399		△ 1,039		△ 477		△ 808	
法人税等合計	Total income taxes	2,244		1,783		2,401		4,241		3,151		2,858	
中間純利益	Net profit	1,820	0.3%	3,288	0.5%	3,611	0.5%	8,788	1.2%	5,390	0.7%	20,669	1.4%
非支配株主に帰属する中間純利益	Profit attributable to non-controlling interests	—	—	16	0.0%	12	0.0%	6	0.0%	6	0.0%	12	0.0%
親会社株主に帰属する中間純利益	Profit attributable to owners of parent	1,820	0.3%	3,271	0.5%	3,598	0.5%	8,782	1.2%	5,383	0.7%	20,657	1.4%

9.財務諸表(中間連結キャッシュフロー計算書) | Semi-annual consolidated statement of cash flows

※2024年3月期第1四半期連結会計期間より表示方法の変更を行ったため、2023年3月期中間期につきましては、売上高および営業利益を遡及適用した組替え後の数値を記載しています。

\*Owing to the change in presentation method from the first quarter of the fiscal year ended March 31, 2024, net sales and operating profit for the first half of the fiscal year ended March 31, 2023 are shown after the retrospective reclassification.

(百万円/million yen)

		20/9	21/9	22/9	23/9	24/9	24/3
I. 営業活動によるキャッシュフロー	Cash flows from operating activities						
税金等調整前中間純利益	Profit before income taxes	4,064	5,071	6,012	13,029	8,541	30,783
減価償却費	Depreciation	2,799	3,262	2,919	3,098	2,817	6,244
減損損失	Impairment losses	38	12	26	—	18	260
のれん償却額	Amortization of goodwill	209	173	149	134	93	270
貸倒引当金の増減額(△は減少)	Increase (decrease) in allowance for doubtful accounts	197	299	△ 98	14	49	△ 594
受取利息及び受取配当金	Interest and dividend income	△ 834	△ 854	△ 774	△ 704	△ 681	△ 1,308
固定資産除売却損益(△は益)	Loss (gain) on sale and retirement of non-current assets	8	△ 5	△ 35	29	52	94
投資有価証券売却及び評価損益(△は益)	Loss (gain) on sale and valuation of investment securities	80	△ 281	△ 7	△ 5,127	2	△ 9,563
売上債権の増減額(△は増加)	Decrease (increase) in trade receivables	11,459	△ 3,456	△ 24,120	△ 36,996	△ 2,853	△ 20,356
棚卸資産の増減額(△は増加)	Decrease (increase) in inventories	△ 1,946	796	△ 1,891	3,237	△ 8,167	4,372
仕入債務の増減額(△は減少)	Increase (decrease) in trade payables	725	4,890	36,716	79,022	435	51,410
未払消費税等の増減額(△は減少)	Increase (decrease) in accrued consumption taxes	△ 2,523	1,062	△ 1,384	1,552	△ 3,019	2,847
その他の営業活動によるキャッシュフロー	Other cash flows from operating activities	△ 4,837	△ 978	△ 1,671	265	△ 2,320	934
小計	subtotal	9,439	9,991	15,842	57,553	△ 5,033	65,393
利息及び配当金の受取額	Interest and dividends received	826	848	777	700	641	1,296
利息の支払額	Interest paid	△ 42	△ 38	△ 36	△ 31	△ 23	△ 62
法人税等の支払額	Income taxes paid	△ 4,299	△ 1,441	△ 6,348	△ 4,765	△ 6,739	△ 7,773
その他	Others	2,149	2,332	458	477	410	1,080
営業活動によるキャッシュフロー	Cash flows from operating activities	8,073	11,593	10,693	53,933	△ 10,744	59,934
II. 投資活動によるキャッシュフロー	Cash flows from investing activities						
定期預金の預入による支出	Payments into time deposits	△ 692	△ 673	△ 668	△ 697	△ 676	△ 1,147
定期預金の払戻による収入	Proceeds from withdrawal of time deposits	684	688	641	721	672	1,211
有形固定資産の取得による支出	Purchase of property, plant and equipment	△ 1,055	△ 1,304	△ 502	△ 966	△ 2,241	△ 2,505
有形固定資産の売却による収入	Proceeds from sale of property, plant and equipment	31	234	679	91	34	175
無形固定資産の取得による支出	Purchase of intangible assets	△ 1,223	△ 545	△ 431	△ 792	△ 819	△ 1,276
投資有価証券の取得による支出	Purchase of investment securities	△ 292	△ 701	△ 189	△ 1,955	△ 1,155	△ 2,113
投資有価証券の売却及び償還による収入	Proceeds from sale and redemption of investment securities	50	857	52	6,977	1	13,233
関係会社株式の取得による支出	Purchase of shares of subsidiaries and associates	△ 410	—	△ 254	△ 40	△ 934	△ 40
貸付けによる支出	Loan advances	△ 230	△ 161	—	△ 7	△ 9	△ 8
貸付金の回収による収入	Proceeds from collection of loans receivable	220	160	205	195	250	580
その他の投資活動によるキャッシュフロー	Other cash flows from investing activities	48	0	60	△ 12	287	981
投資活動によるキャッシュフロー	Cash flows from investing activities	△ 2,869	△ 1,445	△ 407	3,515	△ 4,590	9,091
III. 財務活動によるキャッシュフロー	Cash flows from financing activities						
短期借入金の純増減額(△は減少)	Net increase (decrease) in short-term borrowings	3,245	509	△ 242	721	△ 881	0
長期借入れによる収入	Proceeds from long-term borrowings	—	—	3,610	—	—	—
長期借入金の返済による支出	Repayments of long-term borrowings	△ 115	△ 1,333	△ 5,044	△ 1,335	△ 214	△ 9,622
社債の発行による収入	Proceeds from issuance of bonds	—	—	—	22,110	—	22,110
社債の償還による支出	Redemption of bonds	—	—	—	△ 20,000	—	△ 20,000
自己株式の取得による支出	Purchase of treasury shares	△ 1	0	0	△ 6,001	△ 2,707	△ 12,002
自己株式取得のための預託金の増減額(△は増加)	Decrease (increase) in segregated deposits for purchase of treasury shares	—	—	—	—	△ 4,795	—
配当金の支払額	Dividends paid	△ 1,410	△ 1,057	△ 1,058	△ 1,071	△ 1,381	△ 2,235
その他の財務活動によるキャッシュフロー	Other cash flows from financing activities	△ 749	△ 321	△ 226	△ 199	△ 209	△ 446
財務活動によるキャッシュフロー	Cash flows from financing activities	970	△ 2,202	△ 2,960	△ 5,775	△ 10,187	△ 22,195
V. 現金及び現金同等物の増減額(△は減少)	Net increase (decrease) in cash and cash equivalents	6,175	7,945	7,324	51,672	△ 25,522	46,829
VI. 現金及び現金同等物の期首残高	Cash and cash equivalents at beginning of period	80,013	88,882	90,014	81,839	128,673	81,839
VII. 非連結子会社との合併に伴う現金及び現金同等物の増加額	Increase in cash and cash equivalents resulting from merger with unconsolidated subsidiaries	—	—	83	3	774	3
VIII. 連結の範囲の変更に伴う現金及び現金同等物の増減額(△は減少)	Increase in cash and cash equivalents resulting from change in scope of consolidation	101	296	432	—	—	—
現金及び現金同等物の中間期末残高	Cash and cash equivalents at end of period	86,289	97,124	97,855	133,516	103,925	128,673