

2023年2月期 第2四半期(中間期) 決算補足説明資料

FACT BOOK 2023 For the Year Ended August 31, 2022 Second Quarter Report



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(注)Remarks:

1: 記載数値は、すべて単位未満切り捨て表示しております。

All fractions of numbers posted are rounded off to the nearest figure.

2: 前期比および前年同期比のパーセント表示は、増減率を表しております。

YOY (%) represents the growth ratio compared with the results in the same period of the previous year.

3: 連結記載数値は、決算期ごとの為替レートで換算しておりますので、為替レート変動による影響がございます。

The consolidated figure may be affected by fluctuation of exchange rates since the figure is converted to Japanese Yen in every financial closing.

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連結決算報告 Consolidated Financial Summary

決算概要 Overview

業績ハイライト Financial Highlights

(単位: 百万円/Millions of Yen)

	2019/8(連結) (Consolidated)	2020/8(連結) (Consolidated)	2021/8(連結) (Consolidated)	2022/8(連結) (Consolidated)
売上高 Net sales	¥48,803	¥33,582	¥34,650	¥33,009
営業利益又は営業損失 Operating profit (loss)	137	(6,663)	(2,906)	(1,988)
経常利益又は経常損失 Ordinary profit (loss)	150	(6,664)	(2,952)	(2,088)
親会社株主に帰属する四半期純損失 Profit (loss) attributable to owners of parent	(319)	(6,861)	(3,127)	(2,136)

主な経営指標 Key Indicators

(単位: 円/Yen)

	2019/8(連結) (Consolidated)	2020/8(連結) (Consolidated)	2021/8(連結) (Consolidated)	2022/8(連結) (Consolidated)
自己資本比率 Equity ratio	37.7%	23.1%	3.0%	0.4%
1株当たり四半期純損失金額 Basic earnings (loss) per share	(¥7.52)	(¥161.29)	(¥73.51)	(¥50.21)
1株当たり純資産額 Net assets per share	¥522.71	¥246.01	¥29.99	(¥113.80)

連結対象会社 Consolidated Subsidiaries and Affiliates

国内連結子会社 Consolidated Subsidiaries (Domestic)	持分比率 Percentage of Ownership
株式会社プレステージシューズ PRESTIGE SHOES CO.,LTD.	100.0%

連結決算報告 Consolidated Financial Summary

貸借対照表 Balance Sheets

(単位: 百万円/Millions of Yen)

	2020/2(連結) (Consolidated)	2021/2(連結) (Consolidated)	2022/2(連結) (Consolidated)	2022/8(連結) (Consolidated)
現金及び預金 Cash and deposits	¥1,559	¥1,372	¥5,841	¥1,285
売掛金 Accounts receivable	321	294	230	284
売上預け金 Accounts receivable-trade	3,172	2,664	1,227	1,987
商品 Merchandise	35,370	29,292	28,080	26,907
未収還付法人税等 Income taxes receivable	—	77	—	—
その他 Other	1,968	2,500	1,265	1,261
流動資産合計 Total current assets	42,393	36,203	36,645	31,726
建物及び構築物(純額) Buildings and structures, net	1,537	925	632	493
その他(純額) Other, net	1,072	1,002	664	561
有形固定資産 Net property, plant and equipment	2,610	1,928	1,296	1,054
無形固定資産 Intangible assets	418	541	632	582
敷金及び保証金 Lease and guarantee deposits	6,078	5,138	4,478	4,066
その他 Other	1,693	195	265	227
投資その他の資産合計 Total investments and other assets	7,772	5,333	4,743	4,294
固定資産合計 Total non current assets	10,801	7,802	6,672	5,932
資産の部合計 Total assets	53,194	44,006	43,318	37,659

連結決算報告 Consolidated Financial Summary

貸借対照表 Balance Sheets

(単位: 百万円/Millions of Yen)

	2020/2(連結) (Consolidated)	2021/2(連結) (Consolidated)	2022/2(連結) (Consolidated)	2022/8(連結) (Consolidated)
支払手形 Notes payable	¥317	¥362	¥153	¥130
電子記録債務 Electronically recorded obligations - operating	8,756	8,362	5,094	4,750
買掛金 Accounts payable	8,025	8,705	8,042	10,283
短期借入金 Short-term loans payable	9,600	15,300	19,300	15,000
1年内返済予定の長期借入金 Current portion of long-term loans payable	1,211	1,120	1,047	970
未払法人税金等 Income taxes payable	442	244	376	262
ポイント引当金 Provision for point card certificates	63	32	23	—
賞与引当金 Provision for bonuses	229	205	194	115
役員業績報酬引当金 Provision for directors bonuses	2	0	5	0
その他 Other	3,009	2,597	3,768	2,788
流動負債合計 Total current liabilities	31,656	36,930	38,007	34,302
長期借入金 Long-term loans payable	1,970	1,025	1,477	1,804
退職給付に係る負債 Net defined benefit liability	493	312	246	210
資産除去債務 Asset retirement obligations	1,193	1,300	1,134	1,051
その他 Other	172	44	170	116
固定負債合計 Total non current liabilities	3,829	2,681	3,029	3,183
負債の部合計 Total liabilities	35,486	39,612	41,036	37,486

連結決算報告 Consolidated Financial Summary

貸借対照表 Balance Sheets

(単位: 百万円/Millions of Yen)

	2020/2(連結) (Consolidated)	2021/2(連結) (Consolidated)	2022/2(連結) (Consolidated)	2022/8(連結) (Consolidated)
資本金 Capital stock	¥3,755	¥3,756	¥3,756	¥3,756
資本剰余金 Capital surplus	3,586	3,587	8,587	8,587
利益剰余金 Retained earnings	10,130	(2,798)	(9,940)	(12,065)
自己株式 Treasury shares	(4)	(4)	(4)	(4)
株主資本合計 Total shareholders' equity	17,468	4,541	2,399	274
その他有価証券評価差額金 Valuation difference on available-for-sale securities	581	(0)	—	—
為替換算調整勘定 Foreign currency translation adjustment	35	34	—	—
退職給付に係る調整累計額 Remeasurements of defined benefit plans	(395)	(196)	(133)	(116)
その他の包括利益累計額合計 Total accumulated other comprehensive income	222	(162)	(133)	(116)
新株予約権 OtherSubscription rights to shares	16	14	14	14
純資産の部合計 Total net assets	17,707	4,393	2,281	173
負債純資産合計 Total liabilities and net assets	53,194	44,006	43,318	37,659

連結決算報告 Consolidated Financial Summary
損益計算書 Statements of Income

(単位:百万円/Millions of Yen)

	2019/8(連結) (Consolidated)	2020/8(連結) (Consolidated)	2021/8(連結) (Consolidated)	2022/8(連結) (Consolidated)
売上高 Net sales	¥48,803	¥33,582	¥34,650	¥33,009
売上原価 Cost of sales	27,045	22,401	20,022	19,066
売上総利益 Gross profit	21,758	11,180	14,627	13,943
販売費及び一般管理費 Selling, general and administrative expenses	21,621	17,844	17,534	15,932
営業利益又は営業損失 Operating profit (loss)	137	(6,663)	(2,906)	(1,988)
営業外収益 Non-operating income	37	40	23	9
受取利息 Interest income	0	0	0	0
受取配当金 Dividends income	27	25	0	—
為替差益 Foreign exchange gains	—	—	—	2
持分法による投資利益 Share of profit of entities accounted for using equity method	4	—	—	—
受取保険金 Insurance income	0	0	0	0
受取補償金 Compensation income	—	—	14	4
助成金収入 Subsidy income	—	8	—	1
その他 Other	5	6	8	1
営業外費用 Non-operating expenses	24	41	69	110
支払利息 Interest expenses	23	39	68	105
持分法による投資損失 Share of loss of entities accounted for using equity method	—	0	0	0
その他 Other	0	1	0	4
経常利益又は経常損失 Ordinary profit (loss)	150	(6,664)	(2,952)	(2,088)
特別利益 Extraordinary income	31	310	46	208
固定資産売却益 Gain on sales of non current assets	—	—	—	194
投資有価証券売却益 Gain on sales of investment securities	1	0	0	—
補助金収入 Subsidy income	—	—	44	7
受取保険金 Insurance income	30	—	—	—
受取補償金 Compensation income	—	6	—	—
店舗家賃免除益 Gain on exemption from store rent	—	179	—	—
雇用調整助成金 Subsidies for employment adjustment	—	124	2	7
特別損失 Extraordinary loss	268	407	113	142
固定資産除却損 Loss on retirement of non current assets	0	0	—	—
減損損失 Impairment loss	235	171	46	79
災害による損失 Loss on disaster	32	—	—	46
店舗閉鎖損失 Loss on store closings	—	6	47	16
臨時休業等関連損失 Extraordinary loss due to closing and other	—	228	19	—
その他 Other	0	—	—	—
税金等調整前四半期純損失 Profit (loss) before income taxes	(86)	(6,761)	(3,019)	(2,022)
法人税等 Income taxes	233	99	108	113
法人税、住民税及び事業税 Income taxes - current	149	119	116	118
法人税等調整額 Income taxes - deferred	83	(19)	(8)	(5)
四半期純損失 Net income (loss)	(319)	(6,861)	(3,127)	(2,136)
親会社株主に帰属する四半期純損失 Profit (loss) attributable to owners of parent	(319)	(6,861)	(3,127)	(2,136)

連結決算報告 Consolidated Financial Summary

商品売上高 Net sales of goods

(単位:百万円/Millions of Yen)

	2019/8(連結) (Consolidated)		2020/8(連結) (Consolidated)		2021/8(連結) (Consolidated)		2022/8(連結) (Consolidated)	
婦人靴 Women's shoes	¥10,749	22.0%	¥6,767	20.2%	¥6,875	19.8%	¥5,925	18.0%
紳士靴 Men's shoes	6,994	14.3%	4,515	13.4%	4,356	12.6%	3,596	10.9%
スポーツ靴 Sport shoes	17,640	36.2%	12,737	37.9%	12,448	35.9%	12,574	38.1%
子供靴 Junior shoes	10,137	20.8%	7,410	22.1%	8,125	23.5%	8,029	24.3%
その他 Other	3,281	6.7%	2,150	6.4%	2,843	8.2%	2,884	8.7%
合計 Total	48,803	100.0%	33,582	100.0%	34,650	100.0%	33,009	100.0%

販売費及び一般管理費 Selling, general and administrative expenses

(単位:百万円/Millions of Yen)

	2019/8(連結) (Consolidated)	2020/8(連結) (Consolidated)	2021/8(連結) (Consolidated)	2022/8(連結) (Consolidated)
広告宣伝費 Advertising expenses	¥642	¥352	¥510	¥366
販売手数料 Sales commission	271	228	198	160
販売促進費 Promotion expenses	1,023	718	749	563
役員報酬 Directors' compensations	53	52	51	47
給料及び手当 Salaries and allowances	7,096	6,367	6,114	5,411
福利厚生費 Welfare expenses	1,544	1,434	1,375	1,204
退職給付費用 Retirement benefit expenses	121	120	103	73
役員業績報酬引当金繰入額 Provision for directors' bonuses	6	6	1	0
賞与引当金繰入額 Provision for bonuses	231	175	3	115
水道光熱費 Utilities expenses	281	241	219	231
消耗品費 Supplies expenses	267	220	211	196
賃借料 Rent expenses	8,926	6,905	7,218	6,719
減価償却費 Depreciation	367	416	212	196
支払手数料 Commission fee	58	43	74	80
その他 Other	729	560	488	562
販売費及び一般管理費 Selling, general and administrative expenses	21,621	17,844	17,534	15,932

主要指標 Key Operating Data

店舗数の推移 Number of shops

	2020/2(連結) (Consolidated)	2021/2(連結) (Consolidated)	2022/2(連結) (Consolidated)	2022/8(連結) (Consolidated)
店舗数 Number of shops	889	850	780	756

エリア別店舗数の推移 Number of shops by area

	2020/2(連結) (Consolidated)	2021/2(連結) (Consolidated)	2022/2(連結) (Consolidated)	2022/8(連結) (Consolidated)
北海道地区 Hokkaido area	64	61	59	58
東北地区 Touhoku area	104	103	99	98
関東地区 Kanto area	231	226	210	199
中部地区 Chubu area	180	170	160	156
近畿地区 Kinki area	152	144	125	122
中国地区 Chugoku area	36	34	29	28
四国地区 Shikoku area	24	24	21	20
九州地区 Kyushu area	93	88	77	75
中国 China	5	—	—	—

フィッティングアドバイザーの推移 Number of fitting advisers

	2020/2(単体)	2021/2(単体)	2022/2(単体)	2022/8(単体)
資格取得人数 Number of licensed person	2,889	2,681	2,740	2,709

プライベートブランド商品比率の推移 Ratio of private brand products

	2020/2(単体)	2021/2(単体)	2022/2(単体)	2022/8(単体)
自社商品比率の推移 Ratio of private brand products	28.8	30.1	30.7	31.1