

## Document and entity information

	Mar 2023	Dec 2022
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		2023-02-10
Company name		MATSUDA SANGYO Co.,Ltd.
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		74560
URL		<a href="https://www.matsuda-sangyo.co.jp">https://www.matsuda-sangyo.co.jp</a>
Business category		
General Business	true	
Specific Business	-	
Fiscal Year End	2023-03-31	
Quarterly period		3
Representative		
Title		代表取締役社長
Name		松田 芳明
Inquiries		
Title		執行役員CSR・IR部長
Name		田中 善則
Tel		03-5381-0728
Other		
Quarterly statement filing date (as planned)		2023-02-13
Supplemental material of quarterly results		-
Way of getting		-
Convening briefing of quarterly results		-
Target for briefing of quarterly results		-
Note to fraction processing method		(百万円未満切捨て)

## Business Results-Quarterly operating results

(in millions of yens)

	Dec 2022	Dec 2021
Quarterly operating results		
Quarterly operating results		
Consolidated operating results		
Consolidated income statements information		
Net sales		
Net sales	270,528	203,634
% change	32.9	18.8
Operating profit		
Operating profit	11,416	10,463
% change	9.1	66.4
Ordinary profit		
Ordinary profit	11,374	11,269
% change	0.9	76.9
Profit attributable to owners of parent		
Profit attributable to owners of parent	7,976	7,900
% change	1.0	69.0
Note to consolidated income statements information		
Comprehensive income		
Comprehensive income	10,447	8,362
Change in comprehensive income	24.9	83.1
Other consolidated operating results		
Basic earnings per share (Yen)	305.76	302.86
Diluted earnings per share (Yen)	-	-
Note to consolidated operating results		
Note to operating results	-	

## Business Results-Quarterly financial positions

(in millions of yens)

	Dec 2022	Mar 2022
Quarterly financial positions		
Quarterly financial positions		
Consolidated financial positions		
Total assets	137,004	115,797
Net assets	83,589	74,420
Capital adequacy ratio (%)	60.9	64.2
Note to consolidated financial positions		
Owner's equity	83,417	74,297
Note to financial positions	-	

## Business Results-Note to quarterly business results

	Dec 2022
Quarterly note to business results	
Quarterly note to business results	
Note to consolidated financial results	
Note to consolidated financial results	-

## Quarterly Dividends

(in millions of yens)

	Mar 2023	Dec 2022	Mar 2022
Quarterly dividends			
Quarterly dividends			

Dividends		
Dividend per share (Yen)		
Dividend per share (Yen)		
First quarter		
Result	-	-
Second quarter		
Result	25.00	22.00
Third quarter		
Result	-	-
Year end		
Result		24.00
Forecast	25.00	
Upper	-	
Lower	-	
Annual		
Result		46.00
Forecast	50.00	
Upper	-	
Lower	-	
Correction of dividend forecast from the most recent dividend forecast		
Correction of dividend forecast from the most recent dividend forecast		
Annual	-	
Note to dividends		
Note to dividends		
Annual		-

## Quarterly Forecasts

(in millions of yens)

		Mar 2023
Quarterly forecasts		
Quarterly forecasts		
Title for forecasts		3. 2023年3月期の連結業績予想（2022年4月1日～2023年3月31日）
Preamble to consolidated forecasts		
Preamble to forecasts		-
Main table of consolidated forecasts		
Net sales		
Net sales		
Forecast		330,000
Upper		-
Lower		-
% change		
Forecast		21.2
Upper		-
Lower		-
Operating profit		
Operating profit		
Forecast		12,800
Upper		-
Lower		-
% change		
Forecast		0.9
Upper		-
Lower		-
Ordinary profit		
Ordinary profit		
Forecast		13,300
Upper		-
Lower		-
% change		

Forecast	-3.2
Upper	-
Lower	-
Profit attributable to owners of parent	
Profit attributable to owners of parent	
Forecast	9,300
Upper	-
Lower	-
% change	
Forecast	-2.7
Upper	-
Lower	-
Basic earnings per share (Yen)	
Basic earnings per share (Yen)	
Forecast	356.51
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 2022

Material changes in subsidiaries during this period (Changes in scope of consolidations resulting from change in subsidiaries)

Material changes in subsidiaries during this period (Changes in scope of consolidations resulting from change in subsidiaries)

Others	
Material changes in subsidiaries during this period (Changes in scope of consolidations resulting from change in subsidiaries)	
Material changes in subsidiaries during this period (Changes in scope of consolidations resulting from change in subsidiaries)	-
Note to material changes in subsidiaries during this period	
Note to material changes in subsidiaries during this period	-

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

Dec 2022

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	-
Note to applying of specific accounting of the consolidated quarterly financial statements	
Note to applying of specific accounting of the consolidated quarterly financial statements	-

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

Dec 2022

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	-
Note to changes in accounting policies, accounting estimates and retrospective restatement	
Note to changes in accounting policies, accounting estimates and retrospective restatement	-

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

	Dec 2022	Mar 2022	Dec 2021
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)	26,908,581	28,908,581	
Number of treasury stock at the end of fiscal year	822,860	2,822,619	
Average number of shares	26,085,787		26,086,356
Note to number of issued and outstanding shares (common stock)			
Note to number of issued and outstanding shares (common stock)	-		

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