

Document and entity information

Mar 2023

Company information	
Company information	
FASF member mark	true
Document name	決算短信〔日本基準〕(連結)
Filing date	2023-05-12
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	https://www.matsuda-sangyo.co.jp
Business category	
General Business	true
Specific Business	-
Fiscal Year End	2023-03-31
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	
Date of general shareholders' meeting (as planned)	2023-06-28
Dividend payable date (as planned)	2023-06-29
Annual securities report filing date (as planned)	2023-06-28
Supplemental material of annual results	true
Way of getting	-
Convening briefing of annual results	true
Target audience	(2023年5月23日に機関投資家向け決算説明会をオンラインにて開催予定)

Business Results-Operating results

(in millions of yens)

	Mar 2023	Mar 2022
Operating results		
Operating results		
Consolidated operating results		
Consolidated income statements information		
Net sales		
Net sales	351,028	272,292
% change	28.9	17.6
Operating profit		
Operating profit	13,818	12,681
% change	9.0	57.8
Ordinary profit		
Ordinary profit	13,843	13,734
% change	0.8	64.1
Profit attributable to owners of parent		
Profit attributable to owners of parent	9,696	9,558
% change	1.4	56.7
Note to consolidated income statements information		
Comprehensive income		
Comprehensive income	11,506	9,681
Change in comprehensive income	18.8	51.3
Other consolidated operating results		
Basic earnings per share (Yen)	371.70	366.40
Diluted earnings per share (Yen)	-	-
Rate of return on equity (%)	12.2	13.7
Ordinary profit to total assets ratio (%)	11.3	12.5
Operating profit to net sales ratio (%)	3.9	4.7
Note to consolidated operating results		
Investment profit (loss) on equity method	418	547
Note to operating results	-	

Business Results-Financial positions

(in millions of yens)

	Mar 2023	Mar 2022
Financial positions		
Financial positions		
Consolidated financial positions		
Total assets	129,208	115,797
Net assets	84,648	74,420
Capital adequacy ratio (%)	65.4	64.2
Net assets per share (Yen)	3,238.61	2,848.19
Note to consolidated financial positions		
Owner's equity	84,481	74,297
Note to financial positions	-	

Business Results-Cash flows

(in millions of yens)

	Mar 2023	Mar 2022
Cash flows		
Cash flows		
Consolidated cash flows		
Cash flows from operating activities	10,646	7,032
Cash flows from investing activities	-12,194	-2,521

Cash flows from financing activities	1,382	-2,261
Cash and equivalents, end of period	11,761	11,379
Note to consolidated cash flows		
Note to cash flows	-	

Business Results-Note to business results

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

Dividends

(in millions of yens)

	Mar 2024	Mar 2023	Mar 2022
Dividends			
Dividends			
Dividends			
Dividend per share (Yen)			
Dividend per share (Yen)			
First quarter			
Result		-	-
Forecast	-		
Upper	-		
Lower	-		
Second quarter			
Result		25.00	22.00
Forecast	30.00		
Upper	-		
Lower	-		
Third quarter			
Result		-	-
Forecast	-		
Upper	-		
Lower	-		
Year end			
Result		25.00	24.00
Forecast	30.00		
Upper	-		
Lower	-		
Annual			
Result		50.00	46.00
Forecast	60.00		
Upper	-		
Lower	-		
Total dividend paid			
Total dividend paid			
Annual			
Result		1,278	1,095
Payout ratio (consolidated)			
Payout ratio (%)			
Annual			
Result		13.5	12.6
Forecast	24.1		
Ratio of total amount of dividends to net assets (consolidated)			
Ratio of total amount of dividends to net assets (%)			
Annual			
Result		1.6	1.6
Note to dividends			
Note to dividends			

Forecasts

(in millions of yens)

	Mar 2024	Sep 2023
Forecasts		
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	330,000	158,000
Upper	-	-
Lower	-	-
% change		
Forecast	-6.0	-10.2
Upper	-	-
Lower	-	-
Operating profit		
Operating profit		
Forecast	9,000	4,000
Upper	-	-
Lower	-	-
% change		
Forecast	-34.9	-49.7
Upper	-	-
Lower	-	-
Ordinary profit		
Ordinary profit		
Forecast	9,300	4,100
Upper	-	-
Lower	-	-
% change		
Forecast	-32.8	-49.6
Upper	-	-
Lower	-	-
Profit attributable to owners of parent		
Profit attributable to owners of parent		
Forecast	6,500	2,800
Upper	-	-
Lower	-	-
% change		
Forecast	-33.0	-50.3
Upper	-	-
Lower	-	-
Basic earnings per share (Yen)		
Basic earnings per share (Yen)		
Forecast	249.17	107.33
Upper	-	-
Lower	-	-
Note to consolidated forecasts		
Note to forecasts	-	

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

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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	-
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

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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	-
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	-

Notes-Number of issued and outstanding shares common stock

	Mar 2023	Mar 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)	26,908,581	28,908,581
Number of treasury stock at the end of fiscal year	822,870	2,822,619
Average number of shares	26,085,770	26,086,263
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)

	Mar 2023	Mar 2022
Non-consolidated operating results		
Non-consolidated operating results		
Non-consolidated operating results		
Non-consolidated income statements information		
Net sales		
Net sales	343,554	265,536

% change	29.4	19.6
Operating profit		
Operating profit	11,309	9,625
% change	17.5	69.4
Ordinary profit		
Ordinary profit	11,300	12,471
% change	-9.4	87.7
Profit		
Profit	8,041	9,043
% change	-11.1	79.4
Other non-consolidated operating results		
Basic earnings per share (Yen)	308.28	346.68
Diluted earnings per share (Yen)	-	-
Note to non-consolidated operating results		
Note to operating results	-	

Business Results-Overview of nonconsolidated financial positions

(in millions of yens)

	Mar 2023	Mar 2022
Non-consolidated financial positions		
Non-consolidated financial positions		
Non-consolidated financial positions		
Total assets	116,584	103,856
Net assets	72,273	64,927
Capital adequacy ratio (%)	62.0	62.5
Net assets per share (Yen)	2,770.60	2,488.97
Note to non-consolidated financial positions		
Owner's equity	72,273	64,927
Note to financial positions	-	

Business Results-Note to overview of nonconsolidated business results

	Mar 2023
Note to non-consolidated financial results	
Note to non-consolidated financial results	
Note to non-consolidated financial results	
Note to financial results	-

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