

Document and entity information

	Mar 2024	Sep 2023
Company information		
Company information		
FASF member mark		true
Document name		第2四半期決算短信 〔日本基準〕(連 結)
Filing date		2023-11-10
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		https://www.matsuda-sangyo.co.jp
Business category		
General Business	true	
Specific Business	-	
Fiscal Year End	2024-03-31	
Quarterly period		2
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)		2023-11-13
Dividend payable date (as planned)		2023-12-06
Supplemental material of quarterly results		true
Way of getting		-
Convening briefing of quarterly results		true

Target for briefing of quarterly results

(2023年11月21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)
(百万円未満切捨
て)

Note to fraction processing method

Business Results-Quarterly operating results

(in millions of yens)

	Sep 2023	Sep 2022
Quarterly operating results		
Quarterly operating results		
Consolidated operating results		
Consolidated income statements information		
Net sales		
Net sales	178,780	176,004
% change	1.6	29.4
Operating profit		
Operating profit	5,081	7,953
% change	-36.1	9.4
Ordinary profit		
Ordinary profit	5,876	8,128
% change	-27.7	3.7
Profit attributable to owners of parent		
Profit attributable to owners of parent	4,062	5,634
% change	-27.9	3.0
Note to consolidated income statements information		
Comprehensive income		
Comprehensive income	5,226	7,735
Change in comprehensive income	-32.4	13.7
Other consolidated operating results		
Basic earnings per share (Yen)	155.78	215.99
Diluted earnings per share (Yen)	-	-
Note to consolidated operating results		
Note to operating results	-	-

Business Results-Quarterly financial positions

(in millions of yens)

	Sep 2023	Mar 2023
Quarterly financial positions		
Quarterly financial positions		
Consolidated financial positions		
Total assets	140,777	129,208
Net assets	89,053	84,648
Capital adequacy ratio (%)	63.1	65.4
Note to consolidated financial positions		
Owner's equity	88,845	84,481
Note to financial positions	-	-

Business Results-Note to quarterly business results

	Sep 2023
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 2024	Sep 2023	Mar 2023
Quarterly dividends			
Quarterly dividends			
Dividends			
Dividend per share (Yen)			
Dividend per share (Yen)			
First quarter			
Result	-		-
Second quarter			
Result	30.00		25.00
Third quarter			
Result			-
Forecast	-		
Upper	-		
Lower	-		
Year end			
Result			25.00
Forecast	30.00		
Upper	-		
Lower	-		
Annual			
Result			50.00
Forecast	60.00		
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 2024
Quarterly forecasts	
Quarterly 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	360,000
Upper	-
Lower	-
% change	
Forecast	2.6
Upper	-
Lower	-
Operating profit	
Operating profit	
Forecast	10,000
Upper	-
Lower	-
% change	
Forecast	-27.6
Upper	-

Lower	-
Ordinary profit	
Ordinary profit	
Forecast	11,000
Upper	-
Lower	-
% change	
Forecast	-20.5
Upper	-
Lower	-
Profit attributable to owners of parent	
Profit attributable to owners of parent	
Forecast	7,600
Upper	-
Lower	-
% change	
Forecast	-21.6
Upper	-
Lower	-
Basic earnings per share (Yen)	
Basic earnings per share (Yen)	
Forecast	291.42
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	true

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

	Sep 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)	-
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

	Sep 2023
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

	Sep 2023
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

	Sep 2023	Mar 2023	Sep 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	26,908,581	
Number of treasury stock at the end of fiscal year	896,302	822,870	
Average number of shares	26,079,166		26,085,818
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.