

財務情報（四半期） Financial Statements (Q)

単位：百万円/ Unit: million yen

株式会社うるる(3979)	ULURU Co., Ltd.(3979)	FY2018/3				FY2019/3				FY2020/3				FY2021/3				FY2022/3				FY2023/3				FY2024/3	
会計期間（4月1日～3月31日）	Accounting period (April 1 - March 31)	Q1	Q2	Q3	Q4	Q1	Q2	Q3	Q4	Q1	Q2	Q3	Q4	Q1	Q2	Q3	Q4	Q1	Q2	Q3	Q4	Q1	Q2	Q3	Q4	Q1	Q2
<b>連結損益計算書</b>	<b>Consolidated Statements of Income</b>																										
売上高	Net sales	405	435	505	560	482	533	602	625	579	604	603	692	635	775	842	966	925	996	1,041	1,065	1,062	1,197	1,249	1,352	1,292	1,349
売上原価	Cost of sales	109	129	166	196	134	163	194	220	193	187	198	233	189	232	253	301	271	287	318	311	289	332	349	396	326	353
売上総利益	Gross profit	295	306	338	364	347	369	407	404	385	417	405	459	446	543	588	664	653	709	722	754	772	865	900	956	965	995
販売費及び一般管理費	Selling, general and administrative expenses	225	219	226	242	262	251	267	318	347	414	508	586	449	480	538	640	633	693	775	978	820	841	831	992	727	703
EBITDA	EBITDA	74	90	116	126	89	122	146	93	45	12	-93	-116	7	74	61	42	37	34	-32	-203	-27	45	94	-6	280	336
営業利益	Operating income	70	86	111	121	85	117	140	85	38	3	-103	-127	-2	63	50	23	20	15	-52	-224	-47	23	68	-36	237	291
経常利益	Ordinary income	70	86	111	121	85	117	140	84	38	1	-103	-127	13	63	47	23	30	12	-62	-232	-40	21	69	-44	248	272
親会社株主に帰属する当期純利益	Profit attributable to shareholders of parent	50	69	77	89	60	81	95	19	29	-17	-89	-130	4	27	17	-7	-9	-43	-55	44	-47	-1	36	-33	156	170
<b>連結貸借対照表</b>	<b>Consolidated Balance Sheets</b>																										
流動資産	Current assets	2,427	2,530	2,596	2,721	2,806	2,903	2,968	3,326	3,309	3,386	3,263	3,287	3,356	3,581	3,451	3,686	3,300	3,413	3,285	3,297	3,053	3,123	3,118	2,931	3,044	3,403
うち、現預金	Cash and deposits	2,251	2,354	2,368	2,534	2,494	2,579	2,588	3,065	3,077	3,105	2,905	2,890	2,985	3,239	3,093	3,291	2,969	2,992	2,852	2,805	2,585	2,690	2,619	2,396	2,613	2,962
固定資産	Non-current assets	89	90	93	92	100	135	159	192	191	304	288	324	304	301	517	512	789	796	778	1,041	1,165	1,223	1,278	1,690	1,680	1,730
有形固定資産	Property, plant and equipment	39	45	45	42	42	44	57	119	124	121	122	163	155	151	148	152	143	148	144	140	142	136	140	201	206	226
無形固定資産	Intangible assets	5	5	4	6	5	19	28	28	26	27	26	27	26	25	254	248	248	244	241	243	264	286	358	680	707	745
投資その他資産	Investments and other assets	44	39	43	44	52	72	72	44	40	155	140	133	121	124	115	111	397	403	392	657	759	800	778	808	767	759
資産合計	Total assets	2,517	2,621	2,690	2,813	2,907	3,039	3,127	3,519	3,500	3,691	3,551	3,612	3,661	3,882	3,969	4,198	4,089	4,209	4,064	4,338	4,219	4,346	4,397	4,621	4,725	5,133
流動負債	Current liabilities	806	842	835	869	905	952	945	1,144	1,105	1,166	1,125	1,325	1,376	1,570	1,645	1,893	1,825	1,996	1,917	2,157	2,095	2,229	2,253	2,520	2,465	2,701
うち、契約負債（旧前受金）	Contract liabilities (formerly advances received)	520	510	483	474	572	563	533	541	663	680	666	691	883	962	919	977	1,153	1,186	1,146	1,193	1,378	1,436	1,388	1,481	1,657	1,664
うち、借入金	Borrowings	15	13	11	8	7	5	3	42	40	40	40	40	40	40	80	42	42	42	42	41	41	40	40	38	28	18
固定負債	Non-current liabilities	6	5	3	1	-	-	-	170	160	150	141	132	128	116	107	96	85	74	63	52	42	32	21	12	12	11
うち、借入金	Borrowings	6	5	3	1	-	-	-	159	149	139	129	119	109	99	91	80	70	59	48	38	28	18	8	-	-	-
負債合計	Total liabilities	813	847	838	871	905	952	945	1,315	1,266	1,317	1,267	1,458	1,504	1,687	1,753	1,990	1,911	2,070	1,980	2,210	2,137	2,261	2,274	2,532	2,477	2,713
純資産合計	Total net assets	1,704	1,773	1,851	1,942	2,002	2,086	2,182	2,204	2,234	2,374	2,284	2,154	2,157	2,195	2,215	2,208	2,177	2,138	2,083	2,128	2,081	2,085	2,122	2,088	2,247	2,420
負債・純資産合計	Total liabilities and net assets	2,517	2,621	2,690	2,813	2,907	3,039	3,127	3,519	3,500	3,691	3,551	3,612	3,661	3,882	3,969	4,198	4,088	4,209	4,064	4,338	4,219	4,346	4,397	4,621	4,725	5,133
自己資本比率 (%)	Capital adequacy ratio (%)	67.7%	67.7%	68.8%	69.0%	68.9%	68.7%	69.8%	62.6%	63.8%	64.3%	64.3%	59.6%	58.9%	56.5%	55.8%	52.6%	53.3%	50.8%	51.3%	49.1%	49.3%	48.0%	48.3%	45.2%	47.6%	47.1%

セグメント情報等 (四半期) Segment etc (Q)

単位：百万円/ Unit: million yen

株式会社うるる (3979) 会計期間 (4月1日~3月31日)	ULURU Co., Ltd.(3979) Accounting period (April 1 - March 31)	FY2018/3		FY2019/3			FY2020/3			FY2021/3			FY2022/3			FY2023/3			FY2024/3		
		Q1	Q2	Q3	Q4	Q1	Q2	Q3	Q4	Q1	Q2	Q3	Q4	Q1	Q2	Q3	Q4	Q1	Q2	Q3	Q4
<b>従業員数</b>		<b>Number of Employees</b>																			
事業別	NJSS・ブレインフィード	Status NJSS・Brainfeed																			
	fondesk	fondesk																			
	えんフォト・OurPhoto	en-photo・Ourphoto																			
	BPO	BPO																			
	シュブティ	shufti																			
	コーポレート他	Headquarters																			
	新規事業等 (FY19/3_4Qのみ)	New business etc.(4Q of FY19)																			
雇用形態別	正規雇用	Permanent Employment																			
	臨時雇用	Temporary Employment																			
<b>セグメント情報</b>		<b>Segment Information</b>																			
NJSS	売上高 (FY2024/3_1QよりnSearchを含む)	Sales (Including nSearch from FY:																			
	セグメント利益	Profit																			
	EBITDA	EBITDA (Including nSearch from																			
fondesk	売上高	Sales																			
	セグメント利益	Profit																			
	EBITDA	EBITDA																			
BPO	売上高	Sales																			
	セグメント利益	Profit																			
	EBITDA	EBITDA																			
フォト (えんフォト・OurPhoto)	売上高	Photo (en-photo・OurPhoto) Sales																			
	セグメント利益	Profit																			
	EBITDA	EBITDA																			
その他CGS	売上高	Other CGS Sales																			
	セグメント利益	Profit																			
	EBITDA	EBITDA																			
クラウドソーシング	売上高	Crowd-Sourcing Sales																			
	セグメント利益	Profit																			
	EBITDA	EBITDA																			
全社費用 (コーポレート部門)	売上高	Whole Company Expense (Head Sales																			
	セグメント利益	Profit																			
	EBITDA	EBITDA																			
<b>事業別KPI</b>		<b>Segment KPI</b>																			
NJSS	ARR (FY2024/3_1QよりnSearchを含む) ※1	ARR (Including nSearch from FY2																			
	粗利益 (FY2024/3_1QよりnSearchを含む)	Gross Profit (Including nSearch from FY2024/3_Q1)																			
	粗利率 (FY2024/3_1QよりnSearchを含む)	Gross Profit Margin (Including nS																			
	有料契約件数	Fee-paying Contracts																			
	ARPU	ARPU																			
	解約率	Churn Rate																			
	LTV	LTV																			
nSearch	有料契約件数	nSearch Fee-paying Contracts																			
fondesk	ARR ※2	fondesk ARR *2																			
	有料契約件数	Fee-paying Contracts																			
	ARPU	ARPU																			
	解約率	Churn Rate																			
えんフォト	ARR ※3	en-photo ARR *3																			
	契約圏数	Number of kindergartens & nurse																			
	園当たり売上高	Net sales per school																			
OurPhoto	撮影件数	OurPhoto Photo Shoot Number																			
<b>主な費用と投下状況</b>		<b>Major Expense</b>																			
全社	人件費 (含む採用費) ※売上原価・販管費の合算	Whole Company Personnel expenses (incl. recruitin																			
	人件費 (売上原価)	Personnel Expenses-COGS																			
	人件費 (販管費、含む採用費)	Personnel Expenses-SG&A (incl. recruiting expenses)																			
	広告宣伝費	Advertising expenses																			
	システム関連委託費 (SES等)	System-related outsourcing exper																			
	一時費用	Temporary expenses																			
	減価償却費+のれん償却額	Depreciation and Amortization + Amortization of Goodwill																			
NJSS	人件費 (含む採用費) ※売上原価・販管費の合算	NJSS Personnel expenses (incl. recruiting expenses) *COGS+SG&A																			
	人件費 (売上原価)	Personnel Expenses-COGS																			
	人件費 (販管費、含む採用費)	Personnel Expenses-SG&A (incl. recruiting expenses)																			
	広告宣伝費	Advertising expenses																			
	システム関連委託費 (SES等)	System-related outsourcing expenses (SES etc.)																			
fondesk	人件費 (含む採用費) ※売上原価・販管費の合算	fondesk Personnel expenses (incl. recruiting expenses) *COGS+SG&A																			
	人件費 (売上原価)	Personnel Expenses-COGS																			
	人件費 (販管費、含む採用費)	Personnel Expenses-SG&A (incl. recruiting expenses)																			
	広告宣伝費	Advertising expenses																			
	システム関連委託費 (SES等)	System-related outsourcing expenses (SES etc.)																			
えんフォト・Ourphoto	人件費 (含む採用費) ※売上原価・販管費の合算	en-photo・Ourphoto Personnel expenses (incl. recruiting expenses) *COGS+SG&A																			
	人件費 (売上原価)	Personnel Expenses-COGS																			
	人件費 (販管費、含む採用費)	Personnel Expenses-SG&A (incl. recruiting expenses)																			
	広告宣伝費	Advertising expenses																			
	システム関連委託費 (SES等)	System-related outsourcing expenses (SES etc.)																			
BPO	人件費 (含む採用費) ※売上原価・販管費の合算	BPO Personnel expenses (incl. recruiting expenses) *COGS+SG&A																			
	人件費 (売上原価)	Personnel Expenses-COGS																			
	人件費 (販管費、含む採用費)	Personnel Expenses-SG&A (incl. recruiting expenses)																			
	広告宣伝費	Advertising expenses																			
	システム関連委託費 (SES等)	System-related outsourcing expenses (SES etc.)																			

※1 年間経常収益を指す。FY21/3\_3Qまでは各四半期サブスクリプション売上高に4を乗じた数値、FY21/3\_4Q以降は各四半期末時点のMRRに12を乗じた数値、FY24/3\_1Qより、「nSearch」「GoSTEP」等の周辺サブスクリプションビジネスも含まれたMRRに12を乗じた数値。  
 \*1 ARR of "NJSS" is each quarter's subscription sales multiplied by 4 until 3Q of FY2021, and MRR at the end of each quarter multiplied by 12 for 4Q of FY2021 and thereafter. From 1Q of FY24, the ARR is the MRR including peripheral subscription businesses such as "nSearch" and "GoSTEP" multiplied by 12.  
 \*2 各四半期サブスクリプション売上高+各四半期リカーリング売上高に4を乗じた数値  
 \*2 ARR of "fondesk" is each quarter's subscription sales plus each quarter's recurring sales multiplied by 4.  
 \*3 各四半期リカーリング売上高に4を乗じた数値  
 \*3 ARR of "en-photo" is each quarter's recurring sales multiplied by 4.

## 財務情報（年度） Financial Statements (FY)

単位：百万円/ Unit: million yen

株式会社うるる(3979)	ULURU Co., Ltd.(3979)						
会計期間（4月1日～3月31日）	Accounting period (April 1 - March 31)	FY2018/3	FY2019/3	FY2020/3	FY2021/3	FY2022/3	FY2023/3
<b>連結損益計算書</b>		<b>Consolidated Statements of Income</b>					
売上高	Net sales	1,906	2,243	2,480	3,219	4,029	4,862
売上原価	Cost of sales	601	713	812	976	1,189	1,368
売上総利益	Gross profit	1,304	1,529	1,667	2,243	2,839	3,493
販売費及び一般管理費	Selling, general and administrative expenses	914	1,100	1,857	2,108	3,080	3,485
EBITDA	EBITDA	407	451	-152	185	-164	105
営業利益	Operating income	390	429	-189	135	-241	8
経常利益	Ordinary income	389	428	-190	148	-251	5
親会社株主に帰属する当期純利益	Profit attributable to shareholders of parent	287	257	-207	42	-64	-45
<b>連結貸借対照表</b>		<b>Consolidated Balance Sheets</b>					
流動資産	Current assets	2,721	3,326	3,287	3,686	3,297	2,931
うち、現預金	Cash and deposits	2,534	3,065	2,890	3,291	2,805	2,396
固定資産	Non-current assets	92	192	324	512	1,041	1,690
有形固定資産	Property, plant and equipment	42	119	163	152	140	201
無形固定資産	Intangible assets	6	28	27	248	243	680
投資その他資産	Investments and other assets	68	44	133	111	657	808
資産合計	Total assets	2,813	3,519	3,612	4,198	4,338	4,621
流動負債	Current liabilities	869	1,144	1,325	1,893	2,157	2,520
うち、契約負債（旧前受金）	Contract liabilities (formerly advances received)	474	541	691	977	1,193	1,481
うち、借入金	Borrowings	8	42	40	42	41	38
固定負債	Non-current liabilities	1	170	132	96	52	12
うち、借入金	Borrowings	1	159	119	80	38	-
負債合計	Total liabilities	871	1,315	1,458	1,990	2,210	2,532
純資産合計	Total net assets	1,942	2,204	2,154	2,208	2,128	2,088
負債・純資産合計	Total liabilities and net assets	2,813	3,519	3,612	4,198	4,338	4,621
自己資本比率（%）	Capital adequacy ratio（%）	69.0%	62.6%	59.6%	52.6%	49.1%	45.2%
<b>連結キャッシュ・フロー計算書</b>		<b>Consolidated Statements of Cash Flows</b>					
営業活動によるキャッシュ・フロー	Cash flow from operating activities	344	431	-52	701	-30	328
税金等調整前当期純利益	Net profit for the period before taxes	389	428	-190	148	-251	5
減価償却費	Depreciation	17	21	36	43	48	68
のれん償却額	Amortization of goodwill	-	-	-	7	28	28
契約負債（旧前受金）による増加額	Increase due to contract liabilities	68	67	150	282	214	282
投資活動によるキャッシュ・フロー	Cash flow from investing activities	-22	-96	-81	-196	-416	-695
財務活動によるキャッシュ・フロー	Cash flow from financing activities	-14	196	-42	-78	-39	-42
現金及び現金同等物の期増減額	Net increase (decrease) in cash and cash equivalents	307	530	-175	426	-486	-409
現金及び現金同等物の期首残高	Cash and cash equivalents at beginning of period	2,201	2,509	3,040	2,865	3,291	2,805
現金及び現金同等物の期末残高	Cash and cash equivalents at the end of period	2,509	3,040	2,865	3,291	2,805	2,396

## ESG

株式会社うるる(3979) FY2021/3 FY2022/3 FY2023/3

### データで見る人材・組織力

男女比(正社員)	男性	69.0%	64.5%	62.2%
	女性	31.0%	35.5%	37.8%
男性育休取得率(正社員)※1		20.0%	30.0%	50.0%
男女間賃金格差(年収、正社員)	男性	593	605	617
	女性	487	510	515
	差分	106	94	101
女性管理職比率(正社員)		-	21.1%	21.3%
離職率(正社員)		7.1%	9.8%	9.0%
エンゲージメントサーベイ	うるる※2			
Wevoxスコア		-	80.8	80.1
(役員・間接雇用含む全従業員)				
	業界平均※3	-	-	72
	上位20%※3	-	-	81

※1 育休等を取得した男性従業員の数/配偶者が出産した男性従業員の数

※2 各期の4月~3月の平均値(条件変更により遡って修正)

※3 左:[インターネットサービス]-[業務支援Webサービス(B2B)]-[201-500名]の企業群の平均、右:左の企業群のうち[High-Performance上位20%]の企業群

### 従業員の状況

CGS事業 NJSS	従業員数	61	84	91
	臨時雇用者数	13	19	20
CGS事業 fondesk	従業員数	10	11	13
	臨時雇用者数	-	2	2
CGS事業 フォト	従業員数	20	29	31
	臨時雇用者数	1	2	5
CGS事業 その他	従業員数	-	-	-
	臨時雇用者数	-	-	-
BPO事業	従業員数	28	30	31
	臨時雇用者数	59	87	101
クラウドソーシング事業	従業員数	6	6	4
	臨時雇用者数	-	1	2
全社(共通)	従業員数	20	23	31
	臨時雇用者数	4	7	7

従業員数は就業人員(当社グループからグループ外への出向者を除き、グループ外から当社グループへの出向者を含む。)であり、臨時雇用者数(パートタイマー、人材会社からの派遣社員を含む。)は、年間の平均人員を記載しております。

全社(共通)と記載している使用人数はIR室、経営企画部、経理財務部、人事部、ブランド戦略部、業務推進・管理部、内部監査室及び未来創造チームに所属しているものです。

### ESGデータベース

CO <sub>2</sub> 排出量(t-CO <sub>2</sub> )	181,026.16	172,114.27	141,943.79
電気使用量(kWh)	363,468	368,518	362,612

対象会社:株式会社うるる、株式会社うるるBPO

## ESG

ULURU Co., Ltd.(3979)

FY2021/3 FY2022/3 FY2023/3

### Human Resources and Organizational Capabilities in Data

Gender Ratio	Male	69.0%	64.5%	62.2%
	Female	31.0%	35.5%	37.8%
Paternity Leave Ratio (Full-time employees)*1		20.0%	30.0%	50.0%
Gender Pay Gap	Male	5.93	6.05	6.17
	Female	4.87	5.1	5.15
	Diff.	1.06	0.94	1.01
Female Manager Ratio (Full-time employees)		-	21.1%	21.3%
Job Turnover Rate (Full-time employees)		7.1%	9.8%	9.0%
Engagement Survey	ULURU *2			
Wevox Score (All employees)		-	80.8	80.1
	Industry Ave.*3	-	-	72
	Top 20% *3	-	-	81

\*1 The number of male employees who took maternity leaves, etc. divided by the number of male employees whose spouses gave birth.

\*2 Average of April~March for each period (retroactively revised due to changes in conditions)

\*3 Left: The average of companies in the [Internet Service] - [Business Support Web Service (B2B)] - [201-500 employees] group; Right: The average of companies in the [High-Performance Top 20%] group of the companies on the left.

### Employees

CGS Business NJSS	# of employees	61	84	91
	# of temporary empl	13	19	20
CGS business fondesk	# of employees	10	11	13
	# of temporary empl	-	2	2
CGS Business Photo	# of employees	20	29	31
	# of temporary empl	1	2	5
CGS Business Others	# of employees	-	-	-
	# of temporary empl	-	-	-
BPO Business	# of employees	28	30	31
	# of temporary empl	59	87	101
Crowdsourcing Business	# of employees	6	6	4
	# of temporary empl	-	1	2
Corporate (Common)	# of employees	20	23	31
	# of temporary empl	4	7	7

The number of employees is the number of full-time employees (excluding employees dispatched from our group to outside the group and including employees dispatched from outside the group to our group).

The number of temporary employees (including part-timers and employees dispatched from staffing companies) is the average number of employees during the year. The number of temporary employees (including part-timers and employees dispatched from staffing companies) is the average number of employees during the year.

The number of employees listed as "Company-wide (common)" refers to those belonging to the IR Office, Corporate Planning Department, Accounting & Finance Department, Human Resources Department, Brand Strategy Department, Business Promotion & Administration Department, Internal Audit Department, and Future Creation Team.

### ESG Database

CO <sub>2</sub> emissions (t-CO <sub>2</sub> )	181,026.16	172,114.27	141,943.79
Electricity consumption (kWh)	363,468	368,518	362,612

Subject companies: ULURU.CO.,LTD. , ULURU BPO.CO.,LTD.