



2024年3月期 第3四半期 決算参考資料
Financial Data for the 3rd quarter of FY2024

The FY2024, the year ending March 31, 2024

April 1, 2023 - March 31, 2024

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(本資料における留意点について)
(Notes regarding this material)

- ・本資料のうち、業績見通し等は、現在入手可能な情報による判断および仮定に基づいたものであり、判断や仮定に内在する不確定な要素および今後の事業運営や内外の状況変化等による変動可能性に照らし、実際の業績等が目標と大きく異なる可能性があります。
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- ・本資料利用の結果生じたいかなる損害についても、当社は一切責任を負いません。
- ・科学事業の譲渡に関する正式契約の締結に伴い、2023年3月期第2四半期連結会計期間より、科学事業を非継続事業に分類しています。これに伴い、過去に開示した以下の数値も組み替えて表示しています。
連結損益計算書：「2023年3月期第1四半期（3カ月）」
連結キャッシュフロー計算書：「2023年3月期第1四半期（3カ月）」
- ・2023年4月に非継続事業（エビデント）の全株式の譲渡が完了したことに伴い、本株式譲渡に係る譲渡益を2024年3月期第1四半期連結会計期間に計上しています。
- ・This material contains forward-looking statements that reflect management's current views, plans, and expectations based on information available at the time of preparation. These forward-looking statements are not guarantees of future performance and involve known and unknown risks, uncertainties, future business decisions, and other internal and external factors that may cause the Company's actual results, performance, achievements, or financial position to be materially different from any future results expressed or implied by these forward-looking statements.
- ・Additionally, this information is subject to change without notice. Accordingly, other information should be used in addition to this material when making investment decisions.
- ・Olympus Corporation assumes no responsibility for any damage resulting from the use of this material.
- ・Following the conclusion of definitive agreement for divestiture of Scientific Solutions Business, Scientific Solutions Business is categorized as a discontinued operation, effective Q2 of FY2023. Accordingly, figures for below accounting periods are restated.
Consolidated Statements of Profit or Loss: FY2023.Q1 (3M)
Consolidated Statement of cash flows: FY2023.Q1 (3M)
- ・Since all shares of discontinued operation (Evident) were transferred in April 2023, a gain on this share transfer was recorded in FY2024.Q1.

1. 連結決算概要 / Consolidated Financial Summary

■ 連結損益計算書概要 / Summary of Consolidated Statements of Profit or Loss

百万円 (¥ million)

項目 Item	FY2023						FY2024					FY2024
	Q1	Q2	Q3	Q3 Total	Q4	Total	Q1	Q2	Q3	Q3 Total	Total forecast	As of Nov 9 forecast
売上高 Revenue	192,265	224,795	224,485	641,545	240,378	881,923	207,723	228,921	239,070	675,714	924,000	958,000
売上原価 Cost of sales	66,544	72,990	68,287	207,821	77,253	285,074	70,497	77,710	76,074	224,281	309,000	308,000
売上総利益 Gross profit	125,721	151,805	156,198	433,724	163,125	596,849	137,226	151,211	162,996	451,433	615,000	650,000
販売費及び一般管理費 S.G.A. expenses	96,018	102,517	107,550	306,085	114,462	420,547	108,770	112,863	119,274	340,907	470,000	476,000
その他の収益および費用等 Other income and expenses etc.	14,818	-206	321	14,933	-4,626	10,307	-5,980	-56,035	-9,476	-71,491	-88,000	-74,000
営業利益 Operating profit	44,521	49,082	48,969	142,572	44,037	186,609	22,476	-17,687	34,246	39,035	57,000	100,000
調整後営業利益 Adjusted operating profit	29,740	49,622	48,767	128,129	48,664	176,793	28,267	38,303	43,602	110,172	145,000	174,500
金融収益および費用 Finance income and costs	-2,473	-1,809	1,080	-3,202	-1,113	-4,315	-2,766	-2,981	-270	-6,017	-6,000	-8,000
税引前利益 Profit before tax	42,048	47,273	50,049	139,370	42,924	182,294	19,710	-20,668	33,976	33,018	51,000	92,000
法人所得税費用 Income taxes	14,158	5,637	13,956	33,751	10,553	44,304	6,224	4,308	14,997	25,529	27,000	31,000
継続事業からの当期利益 Profit from continuing operations	27,890	41,636	36,093	105,619	32,371	137,990	13,486	-24,976	18,979	7,489	24,000	61,000
非継続事業からの当期利益(損失) Profit (loss) from discontinued operation	-2,968	382	5,336	2,750	2,873	5,623	227,128	1,021	-63	228,086	228,000	228,000
当期利益(損失) Profit (loss)	24,922	42,018	41,429	108,369	35,244	143,613	240,614	-23,955	18,916	235,575	252,000	289,000
親会社の所有者に帰属する当期利益(損失) Profit (loss) attributable to owners of parent	24,860	41,976	41,381	108,217	35,215	143,432	240,560	-24,264	18,916	235,212	252,000	289,000

売上総利益率 Gross profit ratio	65.4%	67.5%	69.6%	67.6%	67.9%	67.7%	66.1%	66.1%	68.2%	66.8%	66.6%	67.8%
販管費率 S.G.A. ratio	49.9%	45.6%	47.9%	47.7%	47.6%	47.7%	52.4%	49.3%	49.9%	50.5%	50.9%	49.7%
営業利益率 Operating profit margin	23.2%	21.8%	21.8%	22.2%	18.3%	21.2%	10.8%	-	14.3%	5.8%	6.2%	10.4%
調整後営業利益率 Adjusted operating margin	15.5%	22.1%	21.7%	20.0%	20.2%	20.1%	13.6%	16.7%	18.2%	16.3%	15.7%	18.2%
継続事業からの当期利益率 Profit from continuing operations margin	14.5%	18.5%	16.1%	16.5%	13.5%	15.7%	6.5%	-	-	-	2.6%	6.4%

EBITDA	60,287	65,899	65,493	191,679	58,522	250,201	39,089	-1,406	50,487	88,170	123,000	166,000
EBITDAマージン EBITDA margin	31.4%	29.3%	29.2%	29.9%	24.3%	28.4%	18.8%	-	21.1%	13.0%	13.3%	17.3%

* FY2023Q2より科学事業を非継続事業に分類しています。非継続事業からの利益は継続事業と区分し、「売上高」から「継続事業からの当期利益」までは継続事業の金額を表示しています。
From FY2023Q2, Scientific Solutions Business has been reclassified as a discontinued operation. Accordingly, profit from discontinued operation is presented separately from the profit from continuing operations. From "revenue" to "profit from continuing operations" in the above table are amounts related to continuing operations only.

*2023年4月に非継続事業（エビドント）の全株式の譲渡が完了したことに伴い、本株式譲渡に係る譲渡益をFY2024Q1に計上しています。
Since all shares of discontinued operation (Evident) were transferred in April 2023, a gain on this share transfer was recorded in FY2024Q1.

■ 投資他 / Expenditures etc

百万円 (¥ million)

項目 Item	FY2023						FY2024					FY2024
	Q1	Q2	Q3	Q3 Total	Q4	Total	Q1	Q2	Q3	Q3 Total	Total forecast	As of Nov 9 forecast
減価償却費 Depreciation and amortization	15,766	16,817	16,524	49,107	14,485	63,592	16,613	16,281	16,241	49,135	66,000	66,000
資本的支出 Capital expenditures	11,429	18,066	19,409	48,904	23,119	72,023	18,864	15,351	19,518	53,733	73,000	78,000
研究開発支出 R&D expenditures	16,965	19,127	15,333	51,425	25,441	76,866	17,895	20,793	22,277	60,965	83,000	83,000
開発費資産化 Capitalization of R&D expenditures	1,655	3,908	3,268	8,831	3,748	12,579	2,656	3,575	4,022	10,253	16,000	16,000

* 上表の数値は継続事業の金額を表示しています。 / Amounts in the above table are related to continuing operations only.

■ 為替 / Foreign exchange

項目 Item	FY2023						FY2024					FY2024
	Q1	Q2	Q3	Q3 Total	Q4	Total	Q1	Q2	Q3	Q3 Total	Total forecast	As of Nov 9 forecast
円/USD (期中平均レート) Yen/U.S. dollar (Average rate)	129.57	138.37	141.59	136.51	132.34	135.47	137.37	144.62	147.89	143.29	143.47	145.00
円/EUR (期中平均レート) Yen/Euro (Average rate)	138.12	139.34	144.30	140.59	142.10	140.97	149.47	157.30	159.11	155.29	155.72	155.19
円/CNY (期中平均レート) Yen/Renminyuan (Average rate)	19.58	20.19	19.87	19.88	19.34	19.75	19.56	19.94	20.44	19.98	20.09	20.07

売上高に対する為替影響額 FX Impact on revenue	19,482	30,228	29,050	78,760	19,621	98,381	8,278	9,609	11,032	28,919	-	-
営業利益に対する為替影響額 FX Impact on operating profit	7,934	13,168	12,989	34,091	10,254	44,345	4,548	-1,125	3,446	6,869	-	-

* 上表の数値は継続事業の金額を表示しています。 / Amounts in the above table are related to continuing operations only.

■ 為替感応度 (年間) / Foreign exchange sensitivity (Annual basis) 億円 (¥ 100 million)

項目 Item	売上高 Revenue	営業利益 Operating profit
ドル (1円あたり) U.S. dollar (Per 1JPY)	25	7
ユーロ (1円あたり) Euro (Per 1JPY)	16	6
人民元 (1円あたり) Renminyuan (Per 1JPY)	58	35

* 上表の数値は継続事業の金額を表示しています。 / Amounts in the above table are related to continuing operations only.

* 上表の数値はFY2023Q4実績より算出しています。 / Amounts in the above table are calculated based on FY2023Q4 results.

* Veran Medical Technologies社製品の製造・販売終了に関する損失がドル建てで計上されており、FY2024のドル建てでの利益がFY2023よりも減少する見込みであることから、FY2024の営業利益に対するドルの為替感応度は約3億円となる見込みです。 / The losses associated with the discontinuation of manufacture and sale of products from Veran Medical Technologies, Inc. is originally recorded in US dollar. Considering that the profit in US dollars in FY2024 is expected to be lower than in FY2023 due to the losses, the foreign exchange sensitivity of the US dollar to operating profit in FY2024 is expected to be about ¥300 million.

2. セグメント別情報 / Information by Business Segment

(1) 医療分野 / Medical Business

■ ESD 損益 / Revenue and Operating profit of ESD

百万円 (¥ million)

項目 Item	FY2023						FY2024					FY2024 As of Nov 9
	Q1	Q2	Q3	Q3 Total	Q4	Total	Q1	Q2	Q3	Q3 Total	Total forecast	
売上高 Revenue	116,857	141,615	140,518	398,990	152,833	551,823	127,138	143,729	148,449	419,316	575,000	604,000
営業利益 Operating profit	24,834	44,065	41,804	110,703	42,066	152,769	22,177	28,732	32,671	83,580	111,000	150,000
その他の損益 Other income and expenses	-1,179	-236	-908	-2,323	-1,503	-3,826	-3,390	-4,423	-4,133	-11,946	-22,000	-13,000
調整後営業利益 Adjusted operating profit	26,013	44,301	42,712	113,026	43,569	156,595	25,567	33,155	36,804	95,526	133,000	163,000
営業利益率 Operating profit margin	21.3%	31.1%	29.7%	27.7%	27.5%	27.7%	17.4%	20.0%	22.0%	19.9%	19.3%	24.8%
調整後営業利益率 Adjusted operating margin	22.3%	31.3%	30.4%	28.3%	28.5%	28.4%	20.1%	23.1%	24.8%	22.8%	23.1%	27.0%
売上高対前年比 Revenue (YoY)	-	-	-	-	-	-	8.8%	1.5%	5.6%	5.1%	4.2%	-
営業利益対前年比 Operating profit (YoY)	-	-	-	-	-	-	-10.7%	-34.8%	-21.8%	-24.5%	-27.3%	-

■ TSD 損益 / Revenue and Operating profit of TSD

百万円 (¥ million)

項目 Item	FY2023						FY2024					FY2024 As of Nov 9
	Q1	Q2	Q3	Q3 Total	Q4	Total	Q1	Q2	Q3	Q3 Total	Total forecast	
売上高 Revenue	72,365	80,570	81,007	233,942	84,265	318,207	77,156	82,542	87,528	247,226	337,000	342,000
営業損益 Operating profit (loss)	13,357	16,431	18,328	48,116	15,576	63,692	9,681	-38,223	12,366	-16,176	-8,000	-4,500
その他の損益 Other income and expenses	-242	116	1,288	1,162	-1,751	-589	-1,899	-52,765	-3,831	-58,495	-62,500	-59,000
調整後営業利益 Adjusted operating profit	13,599	16,315	17,040	46,954	17,327	64,281	11,580	14,542	16,197	42,319	54,500	54,500
営業利益率 Operating profit margin	18.5%	20.4%	22.6%	20.6%	18.5%	20.0%	12.5%	-	14.1%	-	-	-
調整後営業利益率 Adjusted operating margin	18.8%	20.2%	21.0%	20.1%	20.6%	20.2%	15.0%	17.6%	18.5%	17.1%	16.2%	15.9%
売上高対前年比 Revenue (YoY)	-	-	-	-	-	-	6.6%	2.4%	8.0%	5.7%	5.9%	-
営業利益対前年比 Operating profit (YoY)	-	-	-	-	-	-	-27.5%	-	-32.5%	-	-	-

■ 医療分野 損益 / Revenue and Operating profit of Medical Business

百万円 (¥ million)

項目 Item	FY2023						FY2024					FY2024 As of Nov 9
	Q1	Q2	Q3	Q3 Total	Q4	Total	Q1	Q2	Q3	Q3 Total	Total forecast	
売上高 Revenue	189,222	222,185	221,525	632,932	237,098	870,030	204,294	226,271	235,977	666,542	912,000	946,000
営業利益 Operating profit	38,191	60,496	60,132	158,819	57,642	216,461	31,858	-9,491	45,037	67,404	103,000	145,500
その他の損益 Other income and expenses	-1,421	-120	380	-1,161	-3,254	-4,415	-5,289	-57,188	-7,964	-70,441	-84,500	-72,000
調整後営業利益 Adjusted operating profit	39,612	60,616	59,752	159,980	60,896	220,876	37,147	47,697	53,001	137,845	206,000	217,500
営業利益率 Operating profit margin	20.2%	27.2%	27.1%	25.1%	24.3%	24.9%	15.6%	-	19.1%	10.1%	11.3%	15.4%
調整後営業利益率 Adjusted operating margin	20.9%	27.3%	27.0%	25.3%	25.7%	25.4%	18.2%	21.1%	22.5%	20.7%	22.6%	23.0%
売上高対前年比 Revenue (YoY)	-	-	-	-	-	-	8.0%	1.8%	6.5%	5.3%	4.8%	-
営業利益対前年比 Operating profit (YoY)	-	-	-	-	-	-	-16.6%	-	-25.1%	-57.6%	-52.4%	-

■ ESD 投資他 / Expenditures etc of ESD

項目 Item	FY2023						FY2024			
	Q1	Q2	Q3	Q3 Total	Q4	Total	Q1	Q2	Q3	Q3 Total
減価償却費 Depreciation and amortization	9,167	9,947	10,157	29,271	8,224	37,495	10,276	10,261	10,361	30,898
資本的支出 Capital expenditures	6,749	11,393	11,996	30,138	12,863	43,001	11,821	10,196	12,960	34,977
研究開発支出 R&D expenditures	8,861	10,800	8,498	28,159	16,114	44,273	10,178	12,635	13,490	36,303

■ TSD 投資他 / Expenditures etc of TSD

項目 Item	FY2023						FY2024			
	Q1	Q2	Q3	Q3 Total	Q4	Total	Q1	Q2	Q3	Q3 Total
減価償却費 Depreciation and amortization	4,793	4,846	4,874	14,513	4,646	19,159	4,683	4,551	4,347	13,581
資本的支出 Capital expenditures	3,119	3,355	3,849	10,323	5,531	15,854	3,721	4,373	4,179	12,273
研究開発支出 R&D expenditures	5,198	5,502	4,722	15,422	7,303	22,725	5,635	6,270	6,804	18,709

■ 医療分野 投資他 / Expenditures etc of Medical Business

項目 Item	FY2023						FY2024			
	Q1	Q2	Q3	Q3 Total	Q4	Total	Q1	Q2	Q3	Q3 Total
減価償却費 Depreciation and amortization	13,960	14,793	15,031	43,784	12,870	56,654	14,959	14,812	14,708	44,479
資本的支出 Capital expenditures	9,868	14,748	15,845	40,461	18,394	58,855	15,542	14,569	17,139	47,250
研究開発支出 R&D expenditures	14,059	16,302	13,220	43,581	23,417	66,998	15,813	18,905	20,294	55,012

■ ESD 地域別売上高 / Revenue by Region of ESD

項目 Item	FY2023						FY2024			
	Q1	Q2	Q3	Q3 Total	Q4	Total	Q1	Q2	Q3	Q3 Total
日本 Japan	14,914	18,059	15,318	48,291	22,181	70,472	16,142	18,589	16,242	50,973
北米 North America	44,432	50,948	50,854	146,234	51,900	198,134	45,822	50,968	54,534	151,324
欧州 Europe	30,993	31,034	34,968	96,995	37,312	134,307	31,070	31,581	39,244	101,895
中国 China	12,388	24,100	22,625	59,113	23,793	82,906	17,415	23,391	18,673	59,479
アジア・オセアニア Asia and Oceania	11,195	13,448	13,186	37,829	14,062	51,891	13,389	14,899	14,100	42,388
その他 Others	2,935	4,026	3,567	10,528	3,585	14,113	3,300	4,302	5,655	13,257
合計 Total	116,857	141,615	140,518	398,990	152,833	551,823	127,138	143,730	148,448	419,316

■ TSD 地域別売上高 / Revenue by Region of TSD

項目 Item	FY2023						FY2024			
	Q1	Q2	Q3	Q3 Total	Q4	Total	Q1	Q2	Q3	Q3 Total
日本 Japan	10,781	11,654	11,698	34,133	12,037	46,170	10,925	10,988	12,249	34,162
北米 North America	28,654	31,575	32,173	92,402	31,472	123,874	30,351	32,892	34,504	97,747
欧州 Europe	19,261	18,830	21,708	59,800	22,612	82,411	20,498	20,516	23,604	64,618
中国 China	6,836	10,160	7,451	24,447	9,700	34,147	7,010	8,935	7,178	23,123
アジア・オセアニア Asia and Oceania	5,469	6,832	6,513	18,814	6,729	25,543	6,805	7,355	7,554	21,714
その他 Others	1,364	1,519	1,464	4,346	1,715	6,062	1,567	1,856	2,439	5,862
合計 Total	72,365	80,570	81,007	233,942	84,265	318,207	77,156	82,542	87,528	247,226

■ 医療分野 地域別売上高 / Revenue by Region of Medical Business

項目 Item	FY2023						FY2024			
	Q1	Q2	Q3	Q3 Total	Q4	Total	Q1	Q2	Q3	Q3 Total
日本 Japan	25,695	29,713	27,016	82,424	34,218	116,642	27,067	29,577	28,491	85,135
北米 North America	73,086	82,523	83,027	238,636	83,372	322,008	76,173	83,860	89,038	249,071
欧州 Europe	50,254	49,864	56,676	156,795	59,924	216,718	51,568	52,097	62,848	166,513
中国 China	19,224	34,260	30,076	83,560	33,493	117,053	24,425	32,326	25,851	82,602
アジア・オセアニア Asia and Oceania	16,664	20,280	19,699	56,643	20,791	77,434	20,194	22,254	21,654	64,102
その他 Others	4,299	5,545	5,031	14,874	5,300	20,175	4,867	6,158	8,094	19,119
合計 Total	189,222	222,185	221,525	632,932	237,098	870,030	204,294	226,272	235,976	666,542

■ ESDサブセグメント別売上占有率 / Sub-segment Sales Ratio within ESD (FY2024 Q3 Total)

消化器内視鏡 Gastrointestinal Endoscope	外科内視鏡 Surgical Endoscope	医療サービス Medical Service
約 Approx. 55%	約 Approx. 10%	約 Approx. 35%

■ TSDサブセグメント別売上占有率 / Sub-segment Sales Ratio within TSD (FY2024 Q3 Total)

消化器科 (処置具) GI-Endotherapy	泌尿器科 Urology	呼吸器科 Respiratory	その他の治療領域 Other Therapeutic Areas
約 Approx. 30%	約 Approx. 35%	約 Approx. 15%	約 Approx. 20%

* 四捨五入のため、合計値が100%にならないことがあります。 / Due to rounding, the total may not add up to 100%.

■地域別成長率（為替影響調整後） /

Growth Rate by Region (After Foreign Exchange Adjustment)

項目 Item		FY2023						FY2024					
		Q1	Q2	Q3	Q3 Total	Q4	Total	Q1	Q2	Q3	Q3 Total	Q4	
ESD	日本 Japan	10% (10%)	2% (2%)	-2% (-2%)	3% (3%)	16% (16%)	7% (7%)	8% (8%)	3% (3%)	6% (6%)	6% (6%)	-	
	北米 North America	19% (0%)	29% (3%)	32% (7%)	27% (3%)	13% (-1%)	23% (2%)	3% (-3%)	0% (-4%)	7% (3%)	3% (-1%)	-	
	欧州 Europe	24% (14%)	5% (-6%)	12% (-1%)	13% (2%)	19% (10%)	15% (4%)	0% (-6%)	2% (-7%)	12% (4%)	5% (-3%)	-	
	中国 China	-10% (-23%)	14% (-4%)	57% (38%)	20% (3%)	25% (15%)	21% (6%)	41% (40%)	-3% (-2%)	-17% (-20%)	1% (0%)	-	
	アジア・オセアニア Asia and Oceania	30% (21%)	29% (16%)	26% (14%)	28% (17%)	38% (28%)	31% (20%)	20% (18%)	11% (7%)	7% (2%)	12% (8%)	-	
	分野計 Total	17% (5%)	17% (1%)	24% (8%)	20% (5%)	20% (10%)	20% (6%)	9% (5%)	1% (-3%)	6% (1%)	5% (1%)	-	
	TSD	日本 Japan	6% (6%)	-2% (-2%)	-1% (-1%)	0% (0%)	10% (10%)	3% (3%)	1% (1%)	-6% (-6%)	5% (5%)	0% (0%)	-
		北米 North America	20% (1%)	25% (0%)	28% (3%)	24% (1%)	22% (7%)	24% (3%)	6% (0%)	4% (0%)	7% (3%)	6% (1%)	-
欧州 Europe		16% (9%)	16% (5%)	8% (-4%)	13% (3%)	14% (5%)	13% (3%)	6% (-1%)	9% (-2%)	9% (1%)	8% (0%)	-	
中国 China		-2% (-16%)	4% (-13%)	11% (-3%)	4% (-11%)	6% (-2%)	5% (-9%)	3% (2%)	-12% (-11%)	-4% (-7%)	-5% (-6%)	-	
アジア・オセアニア Asia and Oceania		5% (-2%)	30% (18%)	18% (8%)	18% (8%)	30% (21%)	21% (11%)	24% (23%)	8% (4%)	16% (10%)	15% (12%)	-	
分野計 Total		14% (2%)	16% (1%)	15% (0%)	15% (1%)	17% (7%)	15% (3%)	7% (2%)	2% (-2%)	8% (3%)	6% (1%)	-	
医療分野 Medical Business		日本 Japan	8% (8%)	0% (0%)	-2% (-2%)	2% (2%)	14% (14%)	5% (5%)	5% (5%)	0% (0%)	5% (5%)	3% (3%)	-
		北米 North America	19% (1%)	28% (2%)	30% (5%)	26% (3%)	16% (2%)	23% (2%)	4% (-1%)	2% (-3%)	7% (3%)	4% (0%)	-
	欧州 Europe	21% (12%)	9% (-2%)	10% (-2%)	13% (2%)	17% (8%)	14% (4%)	3% (-4%)	4% (-5%)	11% (3%)	6% (-2%)	-	
	中国 China	-7% (-20%)	11% (-7%)	42% (25%)	15% (-2%)	19% (10%)	16% (2%)	27% (27%)	-6% (-5%)	-14% (-17%)	-1% (-2%)	-	
	アジア・オセアニア Asia and Oceania	21% (12%)	30% (17%)	23% (12%)	25% (14%)	35% (25%)	27% (17%)	21% (19%)	10% (6%)	10% (5%)	13% (9%)	-	
	分野計 Total	16% (4%)	17% (1%)	21% (5%)	18% (3%)	19% (9%)	18% (5%)	8% (4%)	2% (-2%)	7% (2%)	5% (1%)	-	

* () は為替影響調整後の成長率です。 / () :Growth rate after foreign exchange adjustment

■サブセグメント別成長率（為替影響調整後） /

Growth Rate by Sub-segment (After Foreign Exchange Adjustment)

項目 Item		FY2023						FY2024					
		Q1	Q2	Q3	Q3 Total	Q4	Total	Q1	Q2	Q3	Q3 Total	Q4	
ESD	消化器内視鏡 Gastrointestinal Endoscope	18% (5%)	17% (1%)	27% (10%)	20% (5%)	19% (9%)	20% (6%)	3% (0%)	-5% (-8%)	1% (-3%)	0% (-4%)	-	
	外科内視鏡 Surgical Endoscope	11% (-1%)	4% (-10%)	7% (-7%)	7% (-7%)	33% (22%)	14% (2%)	24% (19%)	-2% (-5%)	6% (1%)	8% (4%)	-	
	医療サービス Medical Service	17% (5%)	25% (8%)	27% (10%)	23% (8%)	15% (5%)	21% (7%)	13% (8%)	14% (8%)	14% (8%)	14% (8%)	-	
	分野計 Total	17% (5%)	17% (1%)	24% (8%)	20% (5%)	20% (10%)	20% (6%)	9% (5%)	1% (-3%)	6% (1%)	5% (1%)	-	
	TSD	消化器科（処置具） GI-Endotherapy	14% (5%)	15% (3%)	12% (2%)	13% (3%)	17% (9%)	14% (5%)	9% (5%)	11% (6%)	14% (9%)	11% (7%)	-
		泌尿器科 Urology	18% (4%)	24% (4%)	22% (3%)	22% (4%)	22% (10%)	22% (6%)	8% (2%)	1% (-4%)	3% (-2%)	4% (-2%)	-
呼吸器科 Respiratory		7% (-5%)	9% (-7%)	14% (-2%)	10% (-5%)	11% (2%)	10% (-3%)	2% (-2%)	2% (-2%)	2% (-3%)	2% (-2%)	-	
その他の治療領域 Other Therapeutic Areas		12% (2%)	12% (-1%)	8% (-5%)	11% (-1%)	16% (7%)	12% (1%)	5% (1%)	-5% (-9%)	12% (7%)	4% (0%)	-	
分野計 Total		14% (2%)	16% (1%)	15% (0%)	15% (1%)	17% (7%)	15% (3%)	7% (2%)	2% (-2%)	8% (3%)	6% (1%)	-	

* () は為替影響調整後の成長率です。 / () :Growth rate after foreign exchange adjustment

2. セグメント別情報 / Information by Business Segment

(2) その他 / Others

■ 損益 / Revenue and Operating profit

百万円 (¥ million)

項目 Item	FY2023						FY2024					FY2024
	Q1	Q2	Q3	Q3 Total	Q4	Total	Q1	Q2	Q3	Q3 Total	Total forecast	As of Nov 9
売上高 Revenue	3,043	2,610	2,960	8,613	3,280	11,893	3,429	2,650	3,093	9,172	12,000	12,000
営業損益 Operating profit (loss)	-296	-492	-129	-917	3	-914	-141	1,141	-29	971	1,000	1,000
その他の損益 Other income and expenses	0	-8	-26	-34	6	-28	-144	1,154	-1	1,009	1,000	1,000
営業利益率 Operating profit margin	-	-	-	-	-	-	-	43.1%	-0.9%	10.6%	8.3%	

売上高対前年比 Revenue (YoY)							12.7%	1.5%	4.5%	6.5%	0.9%
営業利益対前年比 Operating profit (YoY)							-	-	-	-	-

* FY2023Q2より科学事業を非継続事業に分類したことに伴い、FY2023Q1の数値も組み替えて表示しています。 /

From FY2023Q2, Scientific Solutions Business has been reclassified as a discontinued operation. Accordingly, we restated figures for FY2023Q1.

■ 地域別売上高 / Revenue by Region

項目 Item	FY2023						FY2024			
	Q1	Q2	Q3	Q3 Total	Q4	Total	Q1	Q2	Q3	Q3 Total
日本 Japan	1,603	1,364	1,357	4,324	1,550	5,874	1,511	1,300	1,085	3,896
北米 North America	40	34	30	104	55	159	67	15	11	93
欧州 Europe	1,321	1,103	1,419	3,843	1,603	5,446	1,421	1,295	1,660	4,376
中国 China	7	14	10	31	10	41	310	7	316	633
アジア・オセアニア Asia and Oceania	72	95	144	311	62	373	120	32	22	174
その他 Others	-	-	-	-	-	-	-	-	-	-
合計 Total	3,043	2,610	2,960	8,613	3,280	11,893	3,429	2,649	3,094	9,172

* FY2023Q2より科学事業を非継続事業に分類したことに伴い、FY2023Q1の数値も組み替えて表示しています。 /

From FY2023Q2, Scientific Solutions Business has been reclassified as a discontinued operation. Accordingly, we restated figures for FY2023Q1.

(3) 全社消去 / Corporate expenses

■ 損益 / Revenue and Operating profit

百万円 (¥ million)

項目 Item	FY2023						FY2024					FY2024
	Q1	Q2	Q3	Q3 Total	Q4	Total	Q1	Q2	Q3	Q3 Total	Total forecast	As of Nov 9
売上高 Revenue	-	-	-	-	-	-	-	-	-	-	-	-
営業損益 Operating profit (loss)	6,626	-10,922	-11,034	-15,330	-13,608	-28,938	-9,241	-9,337	-10,762	-29,340	-47,000	-46,500
その他の損益 Other income and expenses	16,202	-412	-152	15,638	-1,379	14,259	-358	44	-1,391	-1,705	-4,500	-3,500

* FY2023Q2より科学事業を非継続事業に分類したことに伴い、FY2023Q1の数値も組み替えて表示しています。 /

From FY2023Q2, Scientific Solutions Business has been reclassified as a discontinued operation. Accordingly, we restated figures for FY2023Q1.

■ 投資他 (その他・全社消去) / Expenditures etc (Others, Corporate expenses)

項目 Item	FY2023						FY2024			
	Q1	Q2	Q3	Q3 Total	Q4	Total	Q1	Q2	Q3	Q3 Total
減価償却費 Depreciation and amortization	1,806	2,024	1,493	5,323	1,615	6,938	1,654	1,469	1,533	4,656
資本的支出 Capital expenditures	1,561	3,318	3,564	8,443	4,725	13,168	3,322	782	2,379	6,483
研究開発支出 R&D expenditures	2,906	2,825	2,113	7,844	2,024	9,868	2,082	1,888	1,983	5,953

* FY2023Q2より科学事業を非継続事業に分類したことに伴い、減価償却費及び資本的支出のFY2023Q1の数値も組み替えて表示しています。 /

From FY2023Q2, Scientific Solutions Business has been reclassified as a discontinued operation.

Accordingly, we restated figures for "depreciation and amortization" and "capital expenditures" for FY2023Q1.

(4) 非継続事業 (科学事業) / Discontinued Operation (Scientific Solutions Business)

■ 損益 / Revenue and Operating profit

百万円 (¥ million)

項目 Item	FY2023						FY2024					FY2024
	Q1	Q2	Q3	Q3 Total	Q4	Total	Q1	Q2	Q3	Q3 Total	Total forecast	As of Nov 9
売上高 Revenue	21,795	30,949	38,267	91,011	44,410	135,421	-	-	-	-	-	-
営業損益 Operating profit (loss)	-3,745	-1,138	6,364	1,481	5,554	7,035	347,628	554	-68	348,114	348,000	347,000
その他の損益 Other income and expenses	-2,336	-2,609	-3,309	-8,254	-2,726	-10,980	348,125	445	-69	348,501	348,500	347,500
営業利益率 Operating profit margin	-	-	16.6%	1.6%	12.5%	5.2%	-	-	-	-	-	-

* FY2023Q2より科学事業を非継続事業に分類したことに伴い、FY2023Q1の数値も組み替えて表示しています。 /

From FY2023Q2, Scientific Solutions Business has been reclassified as a discontinued operation. Accordingly, we restated figures for FY2023Q1.

*2023年4月に非継続事業 (エビデント) の全株式の譲渡が完了したことに伴い、本株式譲渡に係る譲渡益をFY2024Q1に計上しています。

Since all shares of discontinued operation (Evident) were transferred in April 2023, a gain on this share transfer was recorded in FY2024Q1.

3. 連結財政状態計算書 / Consolidated statement of financial position

百万円 (¥ million)

項目 Item	FY2023				FY2024			
	As of Jun 30	As of Sep 30	As of Dec 31	As of Mar 31	As of Jun 30	As of Sep 30	As of Dec 31	As of Mar 31
資産	1,433,466	1,486,123	1,392,608	1,508,701	1,688,272	1,617,765	1,468,078	-
Assets								
流動資産	723,090	791,579	722,541	726,357	964,843	921,789	788,140	-
Current assets								
現金及び現金同等物	286,412	255,765	175,748	169,329	558,722	488,160	348,572	-
Cash and cash equivalents								
棚卸資産	186,875	171,182	170,912	162,994	177,487	183,430	186,517	-
Inventories								
売却目的で保有する資産	-	122,512	132,273	169,621	565	-	-	-
Assets held for sale								
その他	249,803	242,120	243,608	224,413	228,069	250,199	253,051	-
Others								
非流動資産	710,376	694,544	670,067	782,344	723,429	695,976	679,938	-
Non-current assets								
負債	851,311	842,027	787,020	867,467	781,348	790,233	718,196	-
Liabilities								
流動負債	362,857	359,737	355,252	461,892	416,394	423,282	379,955	-
Current liabilities								
売却目的で保有する資産に直接関連する負債	-	34,404	32,799	43,253	28	-	-	-
Liabilities directly associated with assets held for sale								
非流動負債	488,454	482,290	431,768	405,575	364,954	366,951	338,241	-
Non-current liabilities								
資本	582,155	644,096	605,588	641,234	906,924	827,532	749,882	-
Equity								
親会社の所有者に帰属する持分	581,125	643,024	604,468	640,085	905,904	827,532	749,882	-
Total equity attributable to owners of parent								
その他	1,030	1,072	1,120	1,149	1,020	-	-	-
Others								

有利子負債	394,794	389,798	352,735	340,057	345,966	348,414	304,679	-
Interest-bearing debt								
純有利子負債	108,382	134,033	176,987	170,728	-212,756	-139,746	-43,893	-
Net debt								
自己資本比率	40.5%	43.3%	43.4%	42.4%	53.7%	51.2%	51.1%	-
Equity ratio								
有利子負債比率	67.9%	60.6%	58.4%	53.1%	38.2%	42.1%	40.6%	-
Interest-bearing debt ratio								

*当第3四半期連結累計期間において、2022年12月に買収したOdin Medical Ltd.の取得資産と引受負債の公正価値を修正したことにより、2023年3月末の連結財政状態計算書を遡及修正しています。
In the period under review, the consolidated statement of financial position as of March 31, 2023 has been retrospectively adjusted due to the adjustment of the fair value of the assets acquired and liabilities assumed of Odin Medical Ltd. which was acquired in December 2022

4. 連結キャッシュ・フロー計算書 / Consolidated statement of cash flows

百万円 (¥ million)

項目 Item	FY2023						FY2024			
	Q1	Q2	Q3	Q3 Total	Q4	Total	Q1	Q2	Q3	Q3 Total
営業キャッシュ・フロー	-26,860	33,167	48,636	54,943	43,547	98,490	-53,112	41,335	-1,084	-12,861
Cash flows from operating activities										
投資キャッシュ・フロー	5,198	-20,851	-22,207	-37,860	-20,554	-58,414	426,988	-14,287	-21,256	391,445
Cash flows from investing activities										
フリー・キャッシュ・フロー	-21,662	12,316	26,429	17,083	22,993	40,076	373,876	27,048	-22,340	378,584
Free cash flow										
調整後フリー・キャッシュ・フロー	-20,237	15,445	47,204	42,412	42,893	85,305	-10,266	27,961	13,303	30,998
Adjusted Free cash flow										
財務キャッシュ・フロー	-21,748	-13,704	-76,982	-112,434	-30,744	-143,178	-25,888	-99,534	-115,363	-240,785
Cash flows from financing activities										

* FY2023Q2より科学事業を非継続事業に分類したことに伴い、FY2023Q1の数値も組み替えて表示しています。/

From FY2023Q2, Scientific Solutions Business has been reclassified as a discontinued operation. Accordingly, we restated figures for FY2023Q1.

*調整後フリー・キャッシュ・フローの主な特殊要因はプレゼンテーションを参照ください。/Please refer to the presentation for the major adjusted items of adjusted free cash flow.

なお、非継続事業からのキャッシュ・フローは以下の通り / Cash flows from discontinued operation are as below.

項目 Item	FY2023						FY2024			
	Q1	Q2	Q3	Q3 Total	Q4	Total	Q1	Q2	Q3	Q3 Total
営業キャッシュ・フロー	-9,871	-1,087	-2,693	-13,651	500	-13,151	-57,303	-364	-61	-57,728
Cash flows from operating activities										
投資キャッシュ・フロー	-4,435	-1,582	-2,195	-8,212	-3,513	-11,725	436,835	-2,937	-2,807	431,091
Cash flows from investing activities										
財務キャッシュ・フロー	-416	-623	-327	-1,366	-1,525	-2,891	-	-	-	-
Cash flows from financing activities										

5. 会社概要 / Corporate Outline

■会社概要 / Corporate outline

2023年12月31日現在
As of Dec 31, 2023

会社名 Company name	オリンパス株式会社 Olympus Corporation
上場市場 Market	東京証券取引所プライム市場 Prime Market
銘柄コード Stock code	7733 ISIN: JP3201200007
設立年月日 Established	1919年10月12日 October 12, 1919
資本金（百万円） Capital (¥ million)	124,643
グループ会社数 Number of group companies	92（本社除く / excluding Olympus Corporation） 〒163-0914 東京都新宿区西新宿2丁目3番1号 新宿モリス
本社 Head Office	https://www.olympus.co.jp/ Shinjuku Monolith, 3-1 Nishi-Shinjuku 2-chome, Shinjuku-ku, Tokyo 163-0914, Japan https://www.olympus-global.com/network/
事業場 Factory, R&D Center	八王子市（東京都）、上伊那郡（長野県）、西白河郡（福島県） Hachioji Tokyo Met., Kami Ina Nagano Pref., Nishi Shirakawa Fukushima Pref.
支店 Branch Offices	札幌、名古屋、大阪、広島、福岡、神戸 Sapporo, Nagoya, Osaka, Hiroshima, Fukuoka, Kobe
営業所 Sales Offices	新潟、松本、静岡、金沢、京都、岡山、松山、鹿児島 Niigata, Matsumoto, Shizuoka, Kanazawa, Kyoto, Okayama, Matsuyama, Kagoshima
海外拠点 Overseas Offices	アメリカ、ドイツ、イギリス、中国、シンガポールほか USA, Germany, UK, China, Singapore etc

■株式状況 / Stock information

2023年12月31日現在
As of Dec 31, 2023

発行可能株式総数（株） Total Number of Authorized Shares (Shares)	4,000,000,000
発行済株式総数（株） Number of Shares Issued (Shares)	1,266,178,700

■株式の分布状況 / Shareholder Distribution

2023年12月31日現在
As of Dec 31, 2023

	所有株式数 Number of shares	所有株式数の割合 Shareholders ratio
金融機関 Japanese financial institution	438,263,892	34.6%
証券会社 Japanese securities firms	19,187,079	1.5%
その他国内法人 Other Japanese corporations	27,022,692	2.1%
外国人 Foreign institutions and individuals	660,893,097	52.2%
個人・その他 Jananese individuals and others	76,173,209	6.0%
自己株式 Treasury stock	44,638,731	3.5%
合計 Total	1,266,178,700	100.0%

■従業員数 / Number of employees

項目 Item	FY2023		FY2024			
	As of Mar 31	As of Jun 30	As of Sep 30	As of Dec 31	As of Mar 31	
合計（非継続事業含む） Total (Including discontinued operation)	32,805 (19,977)	28,527 (17,097)	28,712 (17,335)	28,903 (17,542)	-	-
内視鏡事業 Endoscopic Solutions Division	14,261 (7,766)	14,583 (7,916)	14,684 (8,045)	14,789 (8,197)	-	-
治療機器事業 Therapeutic Solutions Division	8,444 (6,042)	8,358 (6,033)	8,455 (6,126)	8,440 (6,122)	-	-
医療分野 Medical Business	22,705 (13,808)	22,941 (13,949)	23,139 (14,171)	23,229 (14,319)	-	-
その他、全社 Others, Corporate	5,976 (3,517)	5,586 (3,148)	5,573 (3,164)	5,674 (3,223)	-	-
非継続事業 Discontinued Operation	4,124 (2,652)	0 (0)	0 (0)	0 (0)	-	-

* () は海外従業員数です。 / () : Number of overseas employees

* FY2024Q1より一部地域で要員数の基準が変更になったことに伴い、FY2023Q4についても数値を遡及して修正しています。 /

Due to a change in the standard for the number of personnel in some regions from FY2024Q1, the figures for FY2023Q4 have been retroactively revised.