

2024年2月期 決算補足説明資料

FACT BOOK 2024 For the Year Ended February 29, 2024



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(注) Remarks:

1: 記載数値は、すべて単位未満切り捨て表示しております。

All fractions of numbers posted are rounded off to the nearest figure.

2: 前期比および前年同期比のパーセント表示は、増減率を表しております。

YOY (%) represents the growth ratio compared with the results in the same period of the previous year.

3: 連結記載数値は、決算期ごとの為替レートで換算しておりますので、為替レート変動による影響がございます。

The consolidated figure may be affected by fluctuation of exchange rates since the figure is converted to Japanese Yen in every financial closing.

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連結決算報告 Consolidated Financial Summary

決算概要 Overview

業績ハイライト Financial Highlights

(単位:百万円/Millions of Yen)

	2021/2(連結) (Consolidated)	2022/2(連結) (Consolidated)	2023/2(連結) (Consolidated)	2024/2(連結) (Consolidated)
売上高 Net sales	¥65,849	¥66,266	¥65,695	¥64,601
営業損失 Operating profit (loss)	(12,205)	(6,648)	(4,804)	(1,081)
経常損失 Ordinary profit (loss)	(12,218)	(6,802)	(5,004)	(1,363)
親会社株主に帰属する当期純損失 Profit (loss) attributable to owners of parent	(12,716)	(7,142)	(5,523)	(1,768)

主な経営指標 Key Indicators

(単位:円/Yen)

	2021/2(連結) (Consolidated)	2022/2(連結) (Consolidated)	2023/2(連結) (Consolidated)	2024/2(連結) (Consolidated)
自己資本比率 Equity ratio	10.0%	5.2%	(7.8%)	(14.6%)
1株当たり当期純損失金額 Basic earnings (loss) per share	(¥298.90)	(¥167.87)	(¥129.81)	(¥41.55)
1株当たり純資産額 Net assets per share	¥102.93	(¥64.25)	(¥191.67)	(¥229.29)

連結対象会社 Consolidated Subsidiaries and Affiliates

国内連結子会社 Consolidated Subsidiaries (Domestic)	持分比率 Percentage of Ownership
株式会社プレステージシューズ PRESTIGE SHOES CO.,LTD.	100.0%

連結決算報告 Consolidated Financial Summary
貸借対照表 Balance Sheets

(単位: 百万円/Millions of Yen)

	2021/2(連結) (Consolidated)	2022/2(連結) (Consolidated)	2023/2(連結) (Consolidated)	2024/2(連結) (Consolidated)
現金及び預金 Cash and deposits	¥1,372	¥5,841	¥6,115	¥583
売掛金 Accounts receivable	294	230	277	255
売上預け金 Accounts receivable-trade	2,664	1,227	1,701	1,842
商品 Merchandise	29,292	28,080	25,752	24,136
未収還付法人税等 Income taxes receivable	77	—	—	—
その他 Other	2,500	1,265	1,407	1,230
流動資産合計 Total current assets	36,203	36,645	35,254	28,047
建物及び構築物(純額) Buildings and structures, net	925	632	284	387
その他(純額) Other, net	1,002	664	539	512
有形固定資産 Net property, plant and equipment	1,928	1,296	823	899
無形固定資産 Intangible assets	541	632	501	438
敷金及び保証金 Lease and guarantee deposits	5,138	4,478	3,547	3,030
その他 Other	195	265	123	227
投資その他の資産合計 Total investments and other assets	5,333	4,743	3,671	3,258
固定資産合計 Total non current assets	7,802	6,672	4,995	4,596
資産の部合計 Total assets	44,006	43,318	40,250	32,643

連結決算報告 Consolidated Financial Summary
貸借対照表 Balance Sheets

(単位: 百万円/Millions of Yen)

	2021/2(連結) (Consolidated)	2022/2(連結) (Consolidated)	2023/2(連結) (Consolidated)	2024/2(連結) (Consolidated)
支払手形 Notes payable	¥362	¥153	¥286	¥237
電子記録債務 Electronically recorded obligations - operating	8,362	5,094	6,829	4,624
買掛金 Accounts payable	8,705	8,042	9,685	7,859
短期借入金 Short-term loans payable	15,300	19,300	14,850	14,200
関係会社短期借入金 Short-term loans payable to subsidiaries and affiliates	—	—	5,000	5,000
1年内返済予定の長期借入金 Current portion of long-term loans payable	1,120	1,047	740	610
未払法人税金等 Income taxes payable	244	376	381	390
ポイント引当金 Provision for point card certificates	32	23	—	—
賞与引当金 Provision for bonuses	205	194	214	120
役員業績報酬引当金 Provision for directors bonuses	0	5	5	4
店舗等閉鎖損失引当金 Provision for loss on store and office closings	—	—	—	111
その他 Other	2,597	3,768	2,754	2,452
流動負債合計 Total current liabilities	36,930	38,007	40,748	35,611
長期借入金 Long-term loans payable	1,025	1,477	1,459	849
退職給付に係る負債 Net defined benefit liability	312	246	130	68
資産除去債務 Asset retirement obligations	1,300	1,134	998	850
その他 Other	44	170	65	22
固定負債合計 Total non current liabilities	2,681	3,029	2,653	1,790
負債の部合計 Total liabilities	39,612	41,036	43,402	37,401

連結決算報告 Consolidated Financial Summary
貸借対照表 Balance Sheets

(単位: 百万円/Millions of Yen)

	2021/2(連結) (Consolidated)	2022/2(連結) (Consolidated)	2023/2(連結) (Consolidated)	2024/2(連結) (Consolidated)
資本金 Capital stock	¥3,756	¥3,756	¥3,761	¥3,763
資本剰余金 Capital surplus	3,587	8,587	8,592	8,593
利益剰余金 Retained earnings	(2,798)	(9,940)	(15,452)	(17,220)
自己株式 Treasury shares	(4)	(4)	(4)	(4)
株主資本合計 Total shareholders' equity	4,541	2,399	(3,102)	(4,867)
その他有価証券評価差額金 Valuation difference on available-for-sale securities	(0)	—	—	—
為替換算調整勘定 Foreign currency translation adjustment	34	—	—	—
退職給付に係る調整累計額 Remeasurements of defined benefit plans	(196)	(133)	(54)	107
その他の包括利益累計額合計 Total accumulated other comprehensive income	(162)	(133)	(54)	107
新株予約権 OtherSubscription rights to shares	14	14	5	2
純資産の部合計 Total net assets	4,393	2,281	(3,152)	(4,757)
負債純資産合計 Total liabilities and net assets	44,006	43,318	40,250	32,643

連結決算報告 Consolidated Financial Summary
損益計算書 Statements of Income

(単位:百万円/Millions of Yen)

	2021/2(連結) (Consolidated)	2022/2(連結) (Consolidated)	2023/2(連結) (Consolidated)	2024/2(連結) (Consolidated)
売上高 Net sales	¥65,849	¥66,266	¥65,695	¥64,601
売上原価 Cost of sales	42,717	38,904	38,881	36,217
売上総利益 Gross profit	23,132	27,362	26,813	28,384
販売費及び一般管理費 Selling, general and administrative expenses	35,338	34,010	31,618	29,466
営業損失 Operating profit (loss)	(12,205)	(6,648)	(4,804)	(1,081)
営業外収益 Non-operating income	75	33	24	6
受取利息 Interest income	0	0	0	0
受取配当金 Dividends income	33	1	—	—
為替差益 Foreign exchange gains	—	—	2	—
持分法による投資利益 Share of profit of entities accounted for using equity method	—	0	—	—
受取保険金 Insurance income	7	1	0	0
受取補償金 Compensation income	15	19	14	3
助成金収入 Subsidy income	8	—	1	—
受取損害賠償金 Compensation income for damage	—	4	—	—
事業所税還付金 Business office tax refund	—	—	—	0
その他 Other	10	5	4	2
営業外費用 Non-operating expenses	88	187	224	288
支払利息 Interest expenses	85	180	216	282
持分法による投資損失 Share of loss of entities accounted for using equity method	0	—	3	0
その他 Other	2	6	4	6
経常損失 Ordinary profit (loss)	(12,218)	(6,802)	(5,004)	(1,363)
特別利益 Extraordinary income	1,084	263	226	55
固定資産売却益 Gain on sales of non current assets	—	61	194	—
投資有価証券売却益 Gain on sales of investment securities	761	0	—	—
子会社清算益 Gain on liquidation of subsidiaries	—	41	—	—
債務免除益 Gain on forgiveness of debts	—	—	—	15
補助金収入 Subsidy income	—	138	7	—
受取保険金 Insurance income	—	—	—	38
受取補償金 Compensation income	6	—	—	0
店舗家賃免除益 Gain on exemption from store rent	179	—	—	—
雇用調整助成金 Subsidies for employment adjustment	137	22	24	0
特別損失 Extraordinary loss	1,236	382	450	230
固定資産除却損 Loss on retirement of non current assets	0	—	—	2
減損損失 Impairment loss	976	270	369	52
災害による損失 Loss on disaster	6	—	46	44
投資有価証券売却損 Loss on sales of investment securities	—	3	—	—
店舗閉鎖損失 Loss on store closings	14	89	35	20
店舗等閉鎖損失引当金繰入額 Provision for loss on store and office closings	—	—	—	111
臨時休業等関連損失 Extraordinary loss due to closing and other	239	19	—	—
税金等調整前当期純損失 Profit (loss) before income taxes	(12,371)	(6,921)	(5,228)	(1,538)
法人税等 Income taxes	344	220	294	229
法人税、住民税及び事業税 Income taxes - current	241	235	231	232
法人税等調整額 Income taxes - deferred	103	(14)	63	(3)
当期純損失 Net income (loss)	(12,716)	(7,142)	(5,523)	(1,768)
親会社株主に帰属する当期純損失 Profit (loss) attributable to owners of parent	(12,716)	(7,142)	(5,523)	(1,768)

連結決算報告 Consolidated Financial Summary

商品売上高 Net sales of goods

(単位: 百万円/Millions of Yen)

	2021/2(連結) (Consolidated)		2022/2(連結) (Consolidated)		2023/2(連結) (Consolidated)		2024/2(連結) (Consolidated)	
婦人靴 Women's shoes	¥12,937	19.7%	¥13,431	20.3%	¥12,327	18.8%	¥11,122	17.2%
紳士靴 Men's shoes	9,591	14.6%	9,001	13.6%	7,594	11.5%	7,174	11.1%
スポーツ靴 Sport shoes	24,255	36.8%	22,771	34.4%	24,951	38.0%	26,184	40.5%
子供靴 Junior shoes	14,315	21.7%	15,334	23.1%	15,042	22.9%	14,504	22.5%
その他 Other	4,749	7.2%	5,728	8.6%	5,779	8.8%	5,616	8.7%
合計 Total	65,849	100.0%	66,266	100.0%	65,695	100.0%	64,601	100.0%

販売費及び一般管理費 Selling, general and administrative expenses

(単位: 百万円/Millions of Yen)

	2021/2(連結) (Consolidated)		2022/2(連結) (Consolidated)		2023/2(連結) (Consolidated)		2024/2(連結) (Consolidated)	
広告宣伝費 Advertising expenses	¥834		¥898		¥770		¥639	
販売手数料 Sales commission	438		394		292		267	
販売促進費 Promotion expenses	1,419		1,453		1,184		1,256	
役員報酬 Directors' compensations	98		94		85		66	
給料及び手当 Salaries and allowances	12,658		11,710		10,907		10,566	
福利厚生費 Welfare expenses	2,824		2,674		2,443		2,346	
退職給付費用 Retirement benefit expenses	228		203		144		128	
役員業績報酬引当金繰入額 Provision for directors' bonuses	0		5		5		4	
賞与引当金繰入額 Provision for bonuses	205		194		214		120	
水道光熱費 Utilities expenses	484		448		495		384	
消耗品費 Supplies expenses	416		410		424		405	
賃借料 Rent expenses	13,982		13,867		13,023		11,574	
減価償却費 Depreciation	579		414		384		362	
支払手数料 Commission fee	96		173		129		103	
その他 Other	1,071		1,065		1,113		1,239	
販売費及び一般管理費 Selling, general and administrative expenses	35,338		34,010		31,618		29,466	

主要指標 Key Operating Data

店舗数の推移 Number of shops

	2021/2(連結) (Consolidated)	2022/2(連結) (Consolidated)	2023/2(連結) (Consolidated)	2024/2(連結) (Consolidated)
店舗数 Number of shops	850	780	711	653

エリア別店舗数の推移 Number of shops by area

	2021/2(連結) (Consolidated)	2022/2(連結) (Consolidated)	2023/2(連結) (Consolidated)	2024/2(連結) (Consolidated)
北海道地区 Hokkaido area	61	59	57	53
東北地区 Tohoku area	103	99	89	86
関東地区 Kanto area	226	210	187	164
中部地区 Chubu area	170	160	148	138
近畿地区 Kinki area	144	125	115	103
中国地区 Chugoku area	34	29	26	25
四国地区 Shikoku area	24	21	18	17
九州地区 Kyushu area	88	77	71	67

フィッティングアドバイザーの推移 Number of fitting advisers

	2021/2(単体)	2022/2(単体)	2023/2(単体)	2024/2(単体)
資格取得人数 Number of licensed person	2,681	2,740	2,746	2,580

従業員数の推移 Trends in number of employees

		2021/2(単体)		2022/2(単体)		2023/2(単体)		2024/2(単体)	
男性 Men	平均年齢 Average age	771	40.3	680	41.4	606	42.7	551	43.5
女性 Women	平均年齢 Average age	443	31.4	383	33.1	336	35.1	294	36.5
従業員数 Number of employees	平均年齢 Average age	1,214	37.3	1,063	38.5	942	40.2	845	41.2

プライベートブランド商品比率の推移 Ratio of private brand products

	2021/2(単体)	2022/2(単体)	2023/2(単体)	2024/2(単体)
自社商品比率の推移 Ratio of private brand products	30.1	30.7	30.8	28.6