

2023年2月期 決算補足説明資料

FACT BOOK 2023 For the Year Ended February 28, 2023



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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)

	2020/2(連結) (Consolidated)	2021/2(連結) (Consolidated)	2022/2(連結) (Consolidated)	2023/2(連結) (Consolidated)
売上高 Net sales	¥89,089	¥65,849	¥66,266	¥65,695
営業損失 Operating profit (loss)	(2,000)	(12,205)	(6,648)	(4,804)
経常損失 Ordinary profit (loss)	(1,994)	(12,218)	(6,802)	(5,004)
親会社株主に帰属する当期純損失 Profit (loss) attributable to owners of parent	(4,453)	(12,716)	(7,142)	(5,523)

主な経営指標 Key Indicators

(単位: 円/Yen)

	2020/2(連結) (Consolidated)	2021/2(連結) (Consolidated)	2022/2(連結) (Consolidated)	2023/2(連結) (Consolidated)
自己資本比率 Equity ratio	33.30%	10.00%	5.20%	(7.80%)
1株当たり当期純損失金額 Basic earnings (loss) per share	(¥104.68)	(¥298.90)	(¥167.87)	(¥129.81)
1株当たり純資産額 Net assets per share	¥415.85	¥102.93	(¥64.25)	(¥191.67)

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)

	2020/2(連結) (Consolidated)	2021/2(連結) (Consolidated)	2022/2(連結) (Consolidated)	2023/2(連結) (Consolidated)
現金及び預金 Cash and deposits	¥1,559	¥1,372	¥5,841	¥6,115
売掛金 Accounts receivable	321	294	230	277
売上預け金 Accounts receivable-trade	3,172	2,664	1,227	1,701
商品 Merchandise	35,370	29,292	28,080	25,752
未収還付法人税等 Income taxes receivable	—	77	—	—
その他 Other	1,968	2,500	1,265	1,407
流動資産合計 Total current assets	42,393	36,203	36,645	35,254
建物及び構築物(純額) Buildings and structures, net	1,537	925	632	284
その他(純額) Other, net	1,072	1,002	664	539
有形固定資産 Net property, plant and equipment	2,610	1,928	1,296	823
無形固定資産 Intangible assets	418	541	632	501
敷金及び保証金 Lease and guarantee deposits	6,078	5,138	4,478	3,547
その他 Other	1,693	195	265	123
投資その他の資産合計 Total investments and other assets	7,772	5,333	4,743	3,671
固定資産合計 Total non current assets	10,801	7,802	6,672	4,995
資産の部合計 Total assets	53,194	44,006	43,318	40,250

連結決算報告 Consolidated Financial Summary

貸借対照表 Balance Sheets

(単位: 百万円/Millions of Yen)

	2020/2(連結) (Consolidated)	2021/2(連結) (Consolidated)	2022/2(連結) (Consolidated)	2023/2(連結) (Consolidated)
支払手形 Notes payable	¥317	¥362	¥153	¥286
電子記録債務 Electronically recorded obligations - operating	8,756	8,362	5,094	6,829
買掛金 Accounts payable	8,025	8,705	8,042	9,685
短期借入金 Short-term loans payable	9,600	15,300	19,300	14,850
関係会社短期借入金 Short-term loans payable to subsidiaries and affiliates	—	—	—	5,000
1年内返済予定の長期借入金 Current portion of long-term loans payable	1,211	1,120	1,047	740
未払法人税金等 Income taxes payable	442	244	376	381
ポイント引当金 Provision for point card certificates	63	32	23	—
賞与引当金 Provision for bonuses	229	205	194	214
役員業績報酬引当金 Provision for directors bonuses	2	0	5	5
その他 Other	3,009	2,597	3,768	2,754
流動負債合計 Total current liabilities	31,656	36,930	38,007	40,748
長期借入金 Long-term loans payable	1,970	1,025	1,477	1,459
退職給付に係る負債 Net defined benefit liability	493	312	246	130
資産除去債務 Asset retirement obligations	1,193	1,300	1,134	998
その他 Other	172	44	170	65
固定負債合計 Total non current liabilities	3,829	2,681	3,029	2,653
負債の部合計 Total liabilities	35,486	39,612	41,036	43,402

連結決算報告 Consolidated Financial Summary

貸借対照表 Balance Sheets

(単位: 百万円/Millions of Yen)

	2020/2(連結) (Consolidated)	2021/2(連結) (Consolidated)	2022/2(連結) (Consolidated)	2023/2(連結) (Consolidated)
資本金 Capital stock	¥3,755	¥3,756	¥3,756	¥3,761
資本剰余金 Capital surplus	3,586	3,587	8,587	8,592
利益剰余金 Retained earnings	10,130	(2,798)	(9,940)	(15,452)
自己株式 Treasury shares	(4)	(4)	(4)	(4)
株主資本合計 Total shareholders' equity	17,468	4,541	2,399	(3,102)
その他有価証券評価差額金 Valuation difference on available-for-sale securities	581	(0)	—	—
為替換算調整勘定 Foreign currency translation adjustment	35	34	—	—
退職給付に係る調整累計額 Remeasurements of defined benefit plans	(395)	(196)	(133)	(54)
その他の包括利益累計額合計 Total accumulated other comprehensive income	222	(162)	(133)	(54)
新株予約権 OtherSubscription rights to shares	16	14	14	5
純資産の部合計 Total net assets	17,707	4,393	2,281	(3,152)
負債純資産合計 Total liabilities and net assets	53,194	44,006	43,318	40,250

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)

	2020/2(連結) (Consolidated)	2021/2(連結) (Consolidated)	2022/2(連結) (Consolidated)	2023/2(連結) (Consolidated)
売上高 Net sales	¥89,089	¥65,849	¥66,266	¥65,695
売上原価 Cost of sales	49,483	42,717	38,904	38,881
売上総利益 Gross profit	39,606	23,132	27,362	26,813
販売費及び一般管理費 Selling, general and administrative expenses	41,606	35,338	34,010	31,618
営業損失 Operating profit (loss)	(2,000)	(12,205)	(6,648)	(4,804)
営業外収益 Non-operating income	60	75	33	24
受取利息 Interest income	0	0	0	0
受取配当金 Dividends income	45	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	6	7	1	0
受取補償金 Compensation income	—	15	19	14
助成金収入 Subsidy income	—	8	—	1
受取損害賠償金 Compensation income for damage	—	—	4	—
その他 Other	9	10	5	4
営業外費用 Non-operating expenses	54	88	187	224
支払利息 Interest expenses	48	85	180	216
持分法による投資損失 Share of loss of entities accounted for using equity method	0	0	—	3
その他 Other	6	2	6	4
経常損失 Ordinary profit (loss)	(1,994)	(12,218)	(6,802)	(5,004)
特別利益 Extraordinary income	113	1,084	263	226
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	22	761	0	—
子会社清算益 Gain on liquidation of subsidiaries	—	—	41	—
補助金収入 Subsidy income	—	—	138	7
受取保険金 Insurance income	40	—	—	—
受取補償金 Compensation income	50	6	—	—
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
特別損失 Extraordinary loss	799	1,236	382	450
固定資産売却損 Loss on sales of non current assets	—	—	—	—
固定資産除却損 Loss on retirement of non current assets	2	0	—	—
減損損失 Impairment loss	739	976	270	369
災害による損失 Loss on disaster	33	6	—	46
投資有価証券売却損 Loss on sales of investment securities	—	—	3	—
投資有価証券評価損 Loss on valuation of investment securities	0	—	—	—
店舗閉鎖損失 Loss on store closings	—	14	89	35
臨時休業等関連損失 Extraordinary loss due to closing and other	—	239	19	—
その他 Other	23	—	—	—
税金等調整前当期純損失 Profit (loss) before income taxes	(2,680)	(12,371)	(6,921)	(5,228)
法人税等 Income taxes	1,773	344	220	294
法人税、住民税及び事業税 Income taxes - current	289	241	235	231
法人税等調整額 Income taxes - deferred	1,483	103	(14)	63
当期純損失 Net income (loss)	(4,453)	(12,716)	(7,142)	(5,523)
親会社株主に帰属する当期純損失 Profit (loss) attributable to owners of parent	(4,453)	(12,716)	(7,142)	(5,523)

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)

	2020/2(連結) (Consolidated)		2021/2(連結) (Consolidated)		2022/2(連結) (Consolidated)		2023/2(連結) (Consolidated)	
婦人靴 Women's shoes	¥19,430	21.8%	¥12,937	19.7%	¥13,431	20.3%	¥12,327	18.8%
紳士靴 Men's shoes	13,511	15.2%	9,591	14.6%	9,001	13.6%	7,594	11.6%
スポーツ靴 Sport shoes	31,918	35.8%	24,255	36.8%	22,771	34.4%	24,951	38.0%
子供靴 Junior shoes	18,049	20.3%	14,315	21.7%	15,334	23.1%	15,042	22.9%
その他 Other	6,180	6.9%	4,749	7.2%	5,728	8.6%	5,779	8.8%
合計 Total	89,089	100.0%	65,849	100.0%	66,266	100.0%	65,695	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)

	2020/2(連結) (Consolidated)	2021/2(連結) (Consolidated)	2022/2(連結) (Consolidated)	2023/2(連結) (Consolidated)
広告宣伝費 Advertising expenses	¥1,094	¥834	¥898	¥770
販売手数料 Sales commission	499	438	394	292
販売促進費 Promotion expenses	1,873	1,419	1,453	1,184
役員報酬 Directors' compensations	105	98	94	85
給料及び手当 Salaries and allowances	14,287	12,658	11,710	10,907
福利厚生費 Welfare expenses	3,065	2,824	2,674	2,443
退職給付費用 Retirement benefit expenses	227	228	203	144
役員業績報酬引当金繰入額 Provision for directors' bonuses	2	0	5	5
賞与引当金繰入額 Provision for bonuses	229	205	194	214
水道光熱費 Utilities expenses	558	484	448	495
消耗品費 Supplies expenses	493	416	410	424
賃借料 Rent expenses	16,978	13,982	13,867	13,023
減価償却費 Depreciation	648	579	414	384
支払手数料 Commission fee	114	96	173	129
その他 Other	1,428	1,071	1,065	1,113
販売費及び一般管理費 Selling, general and administrative expenses	41,606	35,338	34,010	31,618

主要指標 Key Operating Data

店舗数の推移 Number of shops

	2020/2(連結) (Consolidated)	2021/2(連結) (Consolidated)	2022/2(連結) (Consolidated)	2023/2(連結) (Consolidated)
店舗数 Number of shops	889	850	780	711

エリア別店舗数の推移 Number of shops by area

	2020/2(連結) (Consolidated)	2021/2(連結) (Consolidated)	2022/2(連結) (Consolidated)	2023/2(連結) (Consolidated)
北海道地区 Hokkaido area	64	61	59	57
東北地区 Touhoku area	104	103	99	89
関東地区 Kanto area	231	226	210	187
中部地区 Chubu area	180	170	160	148
近畿地区 Kinki area	152	144	125	115
中国地区 Chugoku area	36	34	29	26
四国地区 Shikoku area	24	24	21	18
九州地区 Kyushu area	93	88	77	71
中国 China	5	—	—	—

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

	2020/2(単体)	2021/2(単体)	2022/2(単体)	2023/2(単体)
資格取得人数 Number of licensed person	2,889	2,681	2,740	2,746

従業員数の推移 Trends in number of employees

		2020/2(単体)		2021/2(単体)		2022/2(単体)		2023/2(単体)	
男性 Men	平均年齢 Average age	815	39.6	771	40.3	680	41.4	606	42.7
女性 Women	平均年齢 Average age	475	30.2	443	31.4	383	33.1	336	35.1
従業員数 Number of employees	平均年齢 Average age	1,290	36.2	1,214	37.3	1,063	38.5	942	40.2

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

	2020/2(単体)	2021/2(単体)	2022/2(単体)	2023/2(単体)
自社商品比率の推移 Ratio of private brand products	28.8	30.1	30.7	30.8