

# 2024年2月期 第2四半期(中間期) 決算補足説明資料

## FACT BOOK 2024 For the Year Ended August 31, 2023 Second Quarter Report



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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)

	2020/8(連結) (Consolidated)	2021/8(連結) (Consolidated)	2022/8(連結) (Consolidated)	2023/8(連結) (Consolidated)
売上高 Net sales	¥33,582	¥34,650	¥33,009	¥33,665
営業損失 Operating profit (loss)	(6,663)	(2,906)	(1,988)	(490)
経常損失 Ordinary profit (loss)	(6,664)	(2,952)	(2,088)	(615)
親会社株主に帰属する四半期純損失 Profit (loss) attributable to owners of parent	(6,861)	(3,127)	(2,136)	(800)

### 主な経営指標 Key Indicators

(単位: 円/Yen)

	2020/8(連結) (Consolidated)	2021/8(連結) (Consolidated)	2022/8(連結) (Consolidated)	2023/8(連結) (Consolidated)
自己資本比率 Equity ratio	23.1%	3.0%	0.4%	(11.2%)
1株当たり四半期純損失金額 Basic earnings (loss) per share	(¥161.29)	(¥73.51)	(¥50.21)	(¥18.81)
1株当たり純資産額 Net assets per share	¥246.01	¥29.99	(¥113.80)	(¥210.14)

### 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)	2023/8(連結) (Consolidated)
現金及び預金 Cash and deposits	¥1,372	¥5,841	¥6,115	¥692
売掛金 Accounts receivable	294	230	277	284
売上預け金 Accounts receivable-trade	2,664	1,227	1,701	2,328
商品 Merchandise	29,292	28,080	25,752	25,927
未収還付法人税等 Income taxes receivable	77	—	—	—
その他 Other	2,500	1,265	1,407	1,277
流動資産合計 Total current assets	36,203	36,645	35,254	30,509
建物及び構築物(純額) Buildings and structures, net	925	632	284	364
その他(純額) Other, net	1,002	664	539	522
有形固定資産 Net property, plant and equipment	1,928	1,296	823	887
無形固定資産 Intangible assets	541	632	501	402
敷金及び保証金 Lease and guarantee deposits	5,138	4,478	3,547	3,206
その他 Other	195	265	123	116
投資その他の資産合計 Total investments and other assets	5,333	4,743	3,671	3,322
固定資産合計 Total non current assets	7,802	6,672	4,995	4,613
資産の部合計 Total assets	44,006	43,318	40,250	35,122

## 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)	2023/8(連結) (Consolidated)
支払手形 Notes payable	¥362	¥153	¥286	¥383
電子記録債務 Electronically recorded obligations - operating	8,362	5,094	6,829	5,345
買掛金 Accounts payable	8,705	8,042	9,685	9,659
短期借入金 Short-term loans payable	15,300	19,300	14,850	13,000
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	665
未払法人税金等 Income taxes payable	244	376	381	263
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	61
役員業績報酬引当金 Provision for directors bonuses	0	5	5	1
その他 Other	2,597	3,768	2,754	2,422
流動負債合計 Total current liabilities	36,930	38,007	40,748	36,803
長期借入金 Long-term loans payable	1,025	1,477	1,459	1,139
退職給付に係る負債 Net defined benefit liability	312	246	130	92
資産除去債務 Asset retirement obligations	1,300	1,134	998	1,000
その他 Other	44	170	65	25
固定負債合計 Total non current liabilities	2,681	3,029	2,653	2,258
負債の部合計 Total liabilities	39,612	41,036	43,402	39,061

## 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)	2023/8(連結) (Consolidated)
資本金 Capital stock	¥3,756	¥3,756	¥3,761	¥3,761
資本剰余金 Capital surplus	3,587	8,587	8,592	8,592
利益剰余金 Retained earnings	(2,798)	(9,940)	(15,452)	(16,252)
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)	(3,902)
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)	(40)
その他の包括利益累計額合計 Total accumulated other comprehensive income	(162)	(133)	(54)	(40)
新株予約権 OtherSubscription rights to shares	14	14	5	5
純資産の部合計 Total net assets	4,393	2,281	(3,152)	(3,938)
負債純資産合計 Total liabilities and net assets	44,006	43,318	40,250	35,122

## 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)

	2020/8(連結) (Consolidated)	2021/8(連結) (Consolidated)	2022/8(連結) (Consolidated)	2023/8(連結) (Consolidated)
売上高 Net sales	¥33,582	¥34,650	¥33,009	¥33,665
売上原価 Cost of sales	22,401	20,022	19,066	18,893
売上総利益 Gross profit	11,180	14,627	13,943	14,772
販売費及び一般管理費 Selling, general and administrative expenses	17,844	17,534	15,932	15,263
営業損失 Operating profit (loss)	(6,663)	(2,906)	(1,988)	(490)
営業外収益 Non-operating income	40	23	9	3
受取利息 Interest income	0	0	0	0
受取配当金 Dividends income	25	0	—	—
為替差益 Foreign exchange gains	—	—	2	—
受取保険金 Insurance income	0	0	0	0
受取補償金 Compensation income	—	14	4	1
助成金収入 Subsidy income	8	—	1	—
事業所税還付金 Business office tax refund	—	—	—	0
その他 Other	6	8	1	0
営業外費用 Non-operating expenses	41	69	110	127
支払利息 Interest expenses	39	68	105	126
持分法による投資損失 Share of loss of entities accounted for using equity method	0	0	0	0
その他 Other	1	0	4	0
経常損失 Ordinary profit (loss)	(6,664)	(2,952)	(2,088)	(615)
特別利益 Extraordinary income	310	46	208	16
固定資産売却益 Gain on sales of non current assets	—	—	194	—
投資有価証券売却益 Gain on sales of investment securities	0	0	—	—
債務免除益 Gain on forgiveness of debts	—	—	—	15
補助金収入 Subsidy income	—	44	7	—
受取補償金 Compensation income	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	124	2	7	0
特別損失 Extraordinary loss	407	113	142	88
固定資産除却損 Loss on retirement of non current assets	0	—	—	—
減損損失 Impairment loss	171	46	79	1
災害による損失 Loss on disaster	—	—	46	34
店舗閉鎖損失 Loss on store closings	6	47	16	52
臨時休業等関連損失 Extraordinary loss due to closing and other	228	19	—	—
税金等調整前四半期純損失 Profit (loss) before income taxes	(6,761)	(3,019)	(2,022)	(686)
法人税等 Income taxes	99	108	113	113
法人税、住民税及び事業税 Income taxes - current	119	116	118	114
法人税等調整額 Income taxes - deferred	(19)	(8)	(5)	(0)
四半期純損失 Net income (loss)	(6,861)	(3,127)	(2,136)	(800)
親会社株主に帰属する四半期純損失 Profit (loss) attributable to owners of parent	(6,861)	(3,127)	(2,136)	(800)

## 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)

	2020/8(連結) (Consolidated)		2021/8(連結) (Consolidated)		2022/8(連結) (Consolidated)		2023/8(連結) (Consolidated)	
婦人靴 Women's shoes	¥6,767	20.2%	¥6,875	19.8%	¥5,925	18.0%	¥6,117	18.2%
紳士靴 Men's shoes	4,515	13.4%	4,356	12.6%	3,596	10.9%	3,584	10.7%
スポーツ靴 Sport shoes	12,737	37.9%	12,448	35.9%	12,574	38.1%	13,209	39.2%
子供靴 Junior shoes	7,410	22.1%	8,125	23.5%	8,029	24.3%	7,856	23.3%
その他 Other	2,150	6.4%	2,843	8.2%	2,884	8.7%	2,897	8.6%
合計 Total	33,582	100.0%	34,650	100.0%	33,009	100.0%	33,665	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)

	2020/8(連結) (Consolidated)	2021/8(連結) (Consolidated)	2022/8(連結) (Consolidated)	2023/8(連結) (Consolidated)
広告宣伝費 Advertising expenses	¥352	¥510	¥366	¥345
販売手数料 Sales commission	228	198	160	135
販売促進費 Promotion expenses	718	749	563	669
役員報酬 Directors' compensations	52	51	47	31
給料及び手当 Salaries and allowances	6,367	6,114	5,411	5,367
福利厚生費 Welfare expenses	1,434	1,375	1,204	1,180
退職給付費用 Retirement benefit expenses	120	103	73	64
役員業績報酬引当金繰入額 Provision for directors' bonuses	6	1	0	1
賞与引当金繰入額 Provision for bonuses	175	3	115	63
水道光熱費 Utilities expenses	241	219	231	216
消耗品費 Supplies expenses	220	211	196	216
賃借料 Rent expenses	6,905	7,218	6,719	6,096
減価償却費 Depreciation	416	212	196	181
支払手数料 Commission fee	43	74	80	73
その他 Other	560	488	562	617
販売費及び一般管理費 Selling, general and administrative expenses	17,844	17,534	15,932	15,263



## 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)	2023/8(連結) (Consolidated)
店舗数 Number of shops	850	780	711	679

### 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)	2023/8(連結) (Consolidated)
北海道地区 Hokkaido area	61	59	57	53
東北地区 Touhoku area	103	99	89	87
関東地区 Kanto area	226	210	187	171
中部地区 Chubu area	170	160	148	145
近畿地区 Kinki area	144	125	115	112
中国地区 Chugoku area	34	29	26	25
四国地区 Shikoku area	24	21	18	18
九州地区 Kyushu area	88	77	71	68

### 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)	2023/8(単体)
資格取得人数 Number of licensed person	2,681	2,740	2,746	2,651

### 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)	2023/8(単体)
自社商品比率の推移 Ratio of private brand products	30.1	30.7	30.8	29.8