



2023年度Q3決算説明資料 FY2023 Third Quarter Results

2024年2月9日 February 9, 2024

株式会社ソラスト Solasto Corporation

- 1** 2023年度 Q3累計実績・通期見通し 代表取締役社長CEO 藤河芳一
FY2023 Third Quarter Results and Outlook for Full Year Results
- 2** 2024年度の取り組みについて 代表取締役副社長 野田亨
Initiatives for FY2024
- 3** Appendix

1

2023年度 Q3累計実績・通期見通し

FY2023 Third Quarter Results and Outlook for Full Year Results

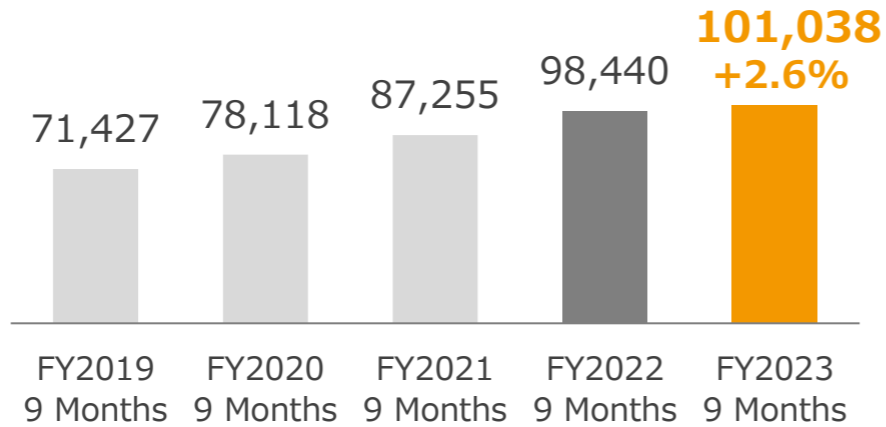
業績ハイライト

Financial Highlights

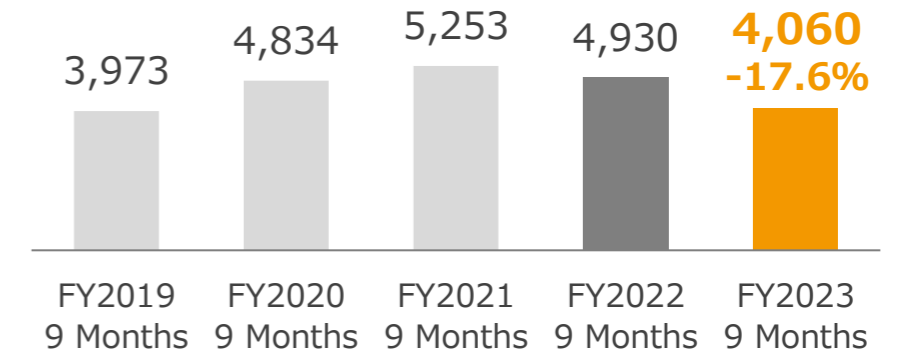
- 前年同期比 2.6%増収、17.6%営業減益
- 例年以上の賃上げに伴う人件費の増加や医療関連受託事業の新規受託に伴う立ち上げ費用の増加等により減益。計画を下回る
- 四半期純利益は、Q3にオフィス統合に伴う減損損失や事業構造改革・社内組織再編に伴って発生する構造改革費用等を計上したものの、Q1に計上したM&Aに伴う負ののれん発生益等により大幅増（一過性）
- Net sales increased 2.6%, operating profit decreased 17.6% YoY
- The decrease in profit is due to the increased personnel expenses resulting from an improvement in compensation, which was planned to be higher than usual, and an increase in start-up costs for new contracts in the Medical Outsourcing Business. Results are below the plan
- Net income increased significantly due to the one-time effect of recording a gain on negative goodwill in association with an M&A activity in Q1, although extraordinary losses were recorded in Q3 for the impairment losses on non-current assets due to a consolidation of offices and business restructuring expenses arising from the restructuring of businesses and reorganization within the Company

百万円 Millions of yen

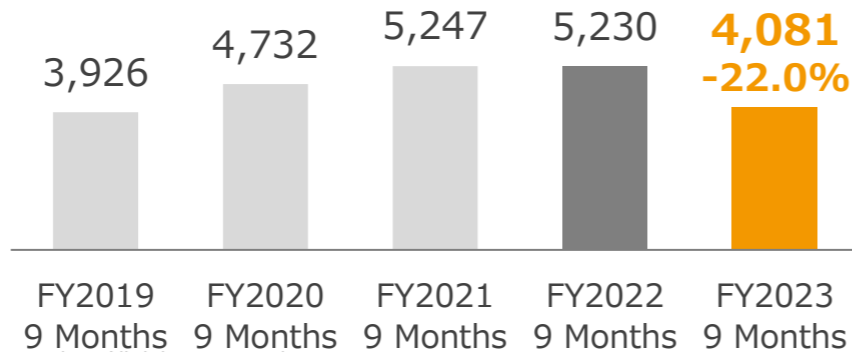
売上高 Net Sales



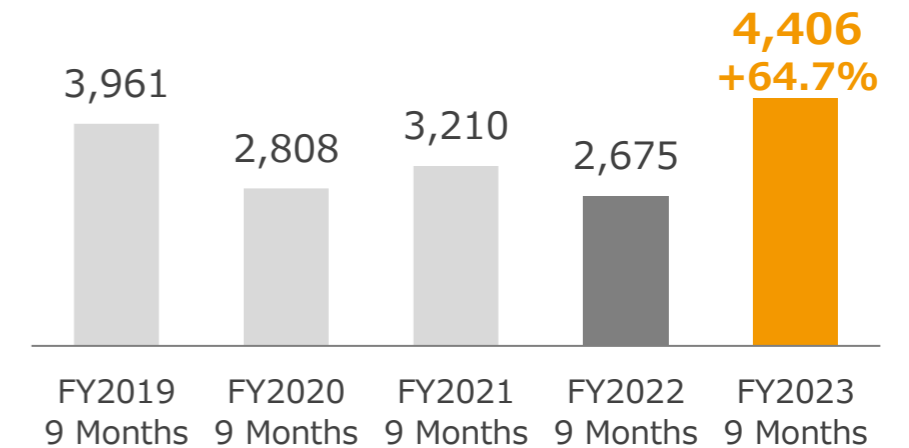
営業利益 Operating Profit



経常利益 Ordinary Profit



四半期純利益 Net Income



セグメント別業績

Results by Segments

- 売上高：介護事業のFY2022・FY2023M&A及びコロナ禍からの回復が増収を牽引
- 営業利益：例年以上の賃上げに伴う人件費増、医療関連受託事業の新規受託に伴う立ち上げ費用の増加等により減益
- Net sales: The contribution of M&A activity in FY2022 and FY2023 and a recovery from the effects of the COVID-19 pandemic in the Elderly Care Business drove the growth of sales
- Operating profit: Decreased due to the increase in personnel expenses resulting from an improvement in compensation, which was planned to be higher than usual, and start-up costs for new contracts in the Medical Outsourcing Business

	売上高 Net Sales				営業利益 Operating Profit			
	FY2022 9 Months	FY2023 9 Months	YoY	YoY(%)	FY2022 9 Months	FY2023 9 Months	YoY	YoY(%)
医療関連受託事業 Medical Outsourcing Business	54,069	52,836	-1,232	-2.3%	6,640	6,129	-511	-7.7%
介護事業 Elderly Care Business	36,528	40,357	+3,828	+10.5%	2,174	2,252	+77	+3.6%
こども事業 Children Business	7,413	7,373	-40	-0.5%	319	240	-79	-24.8%
その他 Others	429	470	+41	+9.6%	-472	-432	+40	-
全社費用* Corporate Expenses*	-	-	-	-	-3,731	-4,128	-397	-
Total	98,440	101,038	+2,597	+2.6%	4,930	4,060	-870	-17.6%

百万円 Millions of yen

四半期営業利益 増減益分析

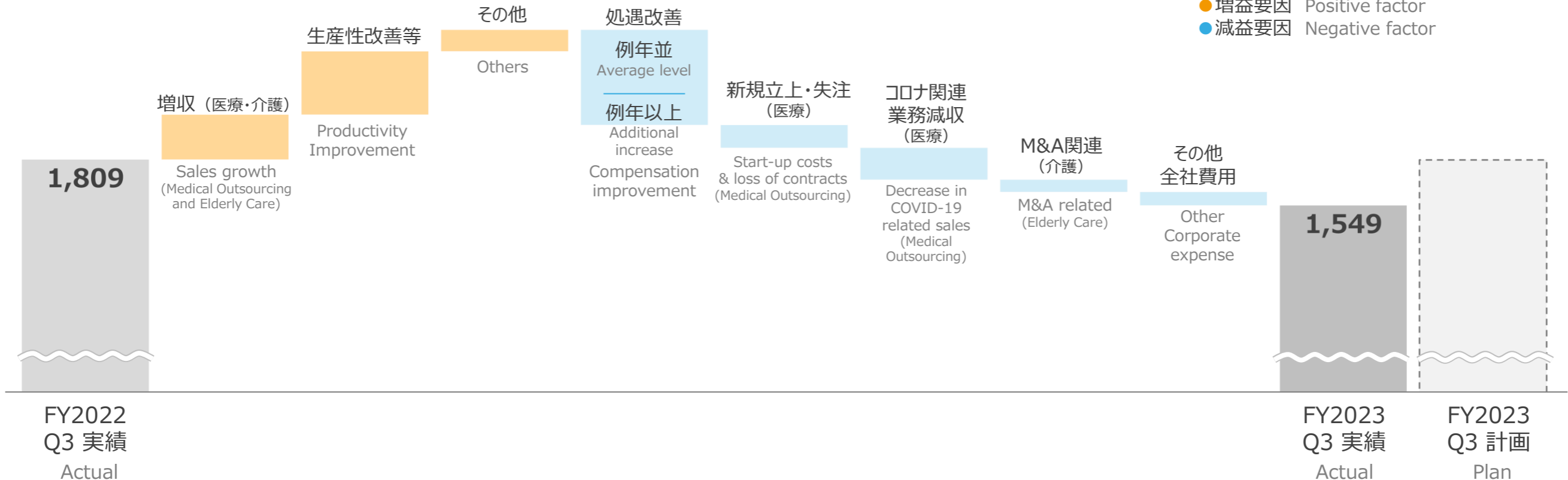
Quarterly Performance

- 増益要因：生産性改善の取り組みや医療関連受託事業及び介護事業による既存事業の成長等
- 減益要因：例年以上の処遇改善、医療関連受託事業のコロナ関連業務の減収や新規受託に伴う立ち上げ費用等
- 医療関連受託事業における価格変更・新規立ち上げ病院の早期安定化等、介護事業における積極的な営業活動による稼働率向上等で利益の創出を図る
- Positive factors: productivity improvements and Growth in existing business of the Medical Outsourcing Business and the Elderly Care Business
- Negative factors: Compensation improvement which was planned to be higher than usual and a decrease in COVID-19 related sales and start-up costs related for new contracts in the Medical Outsourcing Business
- Take initiatives for profit growth through price optimization in the existing clients and faster stabilization in the new contracts in the Medical Outsourcing Business, and occupancy improvement by aggressive sales activities in the Elderly Care Business

百万円 Millions of yen

前年同期比増減益要因 Analysis of Change in Profit

- 増益要因 Positive factor
- 減益要因 Negative factor



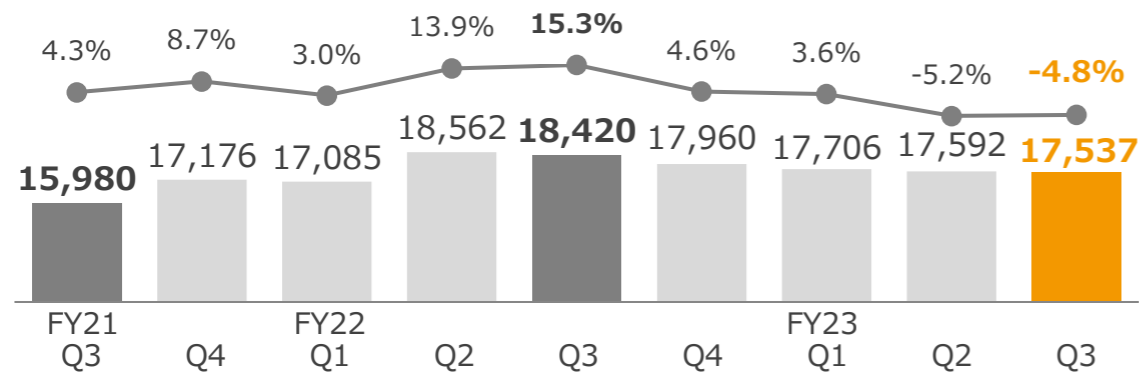
医療関連受託事業（四半期業績）

Medical Outsourcing Business (Quarterly Results)

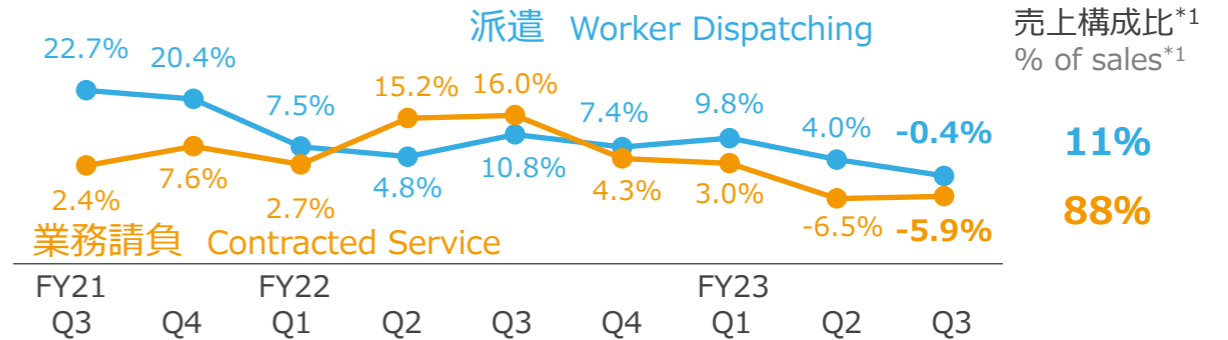
- 売上高：高水準の新規受託により既存の請負業務が好調なものの、前年同期に発生したコロナ関連業務が減収要因となり、4.8%減収
- 営業利益：賃上げによる人件費の増加やコロナ関連業務の減収影響、高水準の新規受託に伴う立ち上げ費用等の発生により7.7%減益
- 離職率：新規立ち上げの増加によりやや悪化したものの低値安定
- Net sales: Despite the favorable new contracts, decreased 4.8% due to the decline in sales of COVID-19-related services that were in high demand last year
- Operating profit: Decreased 7.7% due to increased personnel costs following the improvement of compensation, declined sales of COVID-19-related services, and start-up costs incurred for the favorable new contracts
- Turnover rate: Slightly deteriorated due to an increase in start-up of new contracts, but remained at low level

百万円 Millions of yen

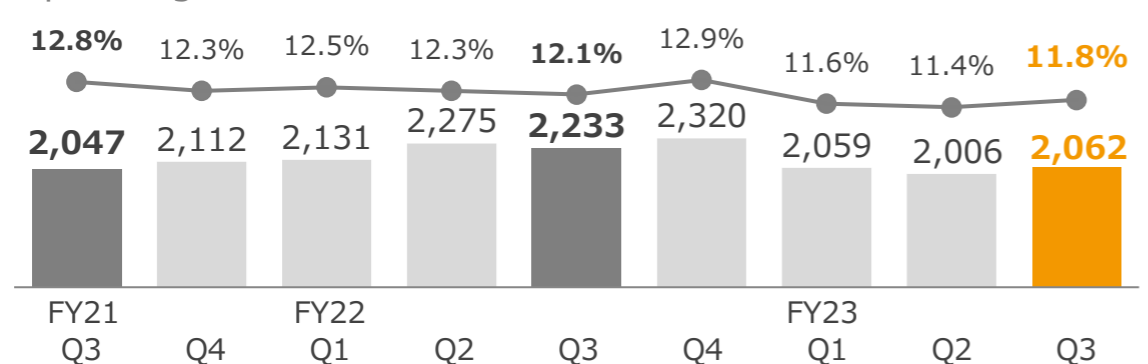
売上高 Net Sales



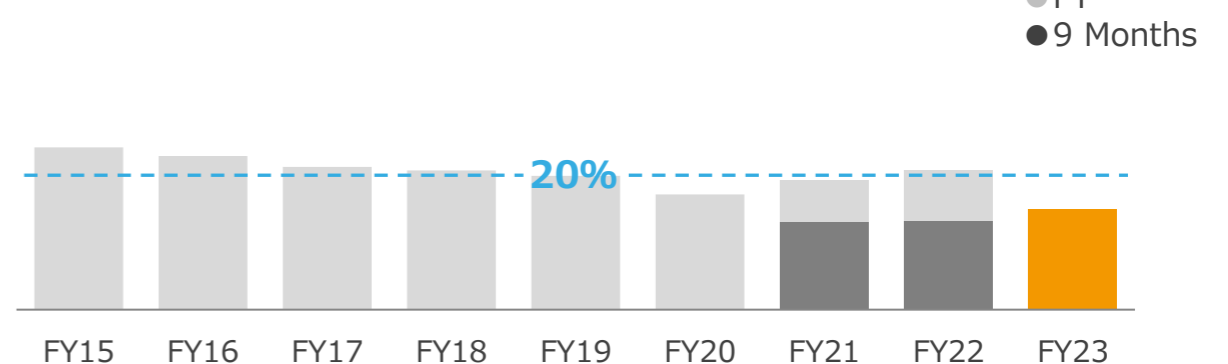
契約別売上高成長率 (YoY) Growth Rate by Contract (YoY)



営業利益 Operating Profit



離職率*2 Turnover Rate*2



医療関連受託事業 コロナ関連業務

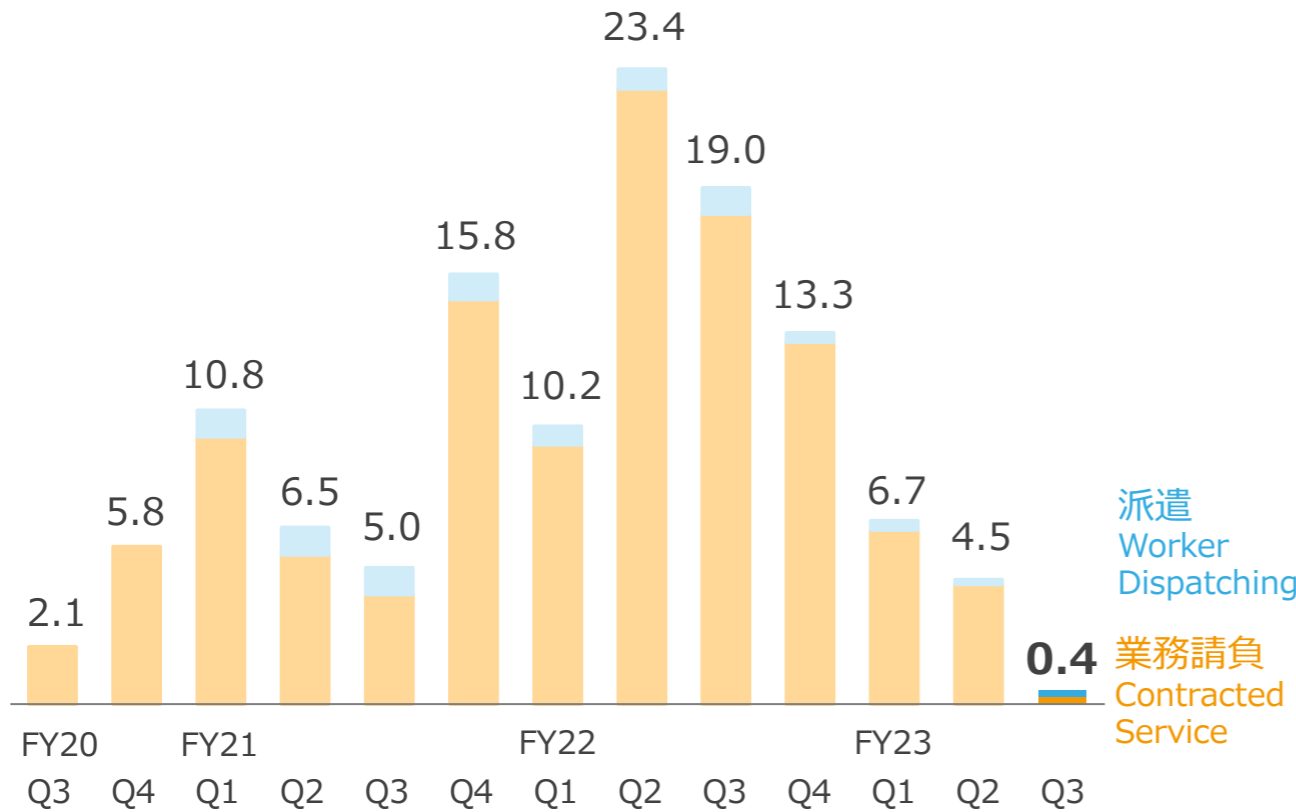
Medical Outsourcing Business: COVID-19-related Services

- コロナ関連業務はほぼ終息
- コロナ関連業務を除いた売上高は5.9%増収と好調
- Most of COVID-19-related sales have been terminated
- Sales excluding COVID-19-related sales were strong, growing 5.9%

億円 100 Millions of yen

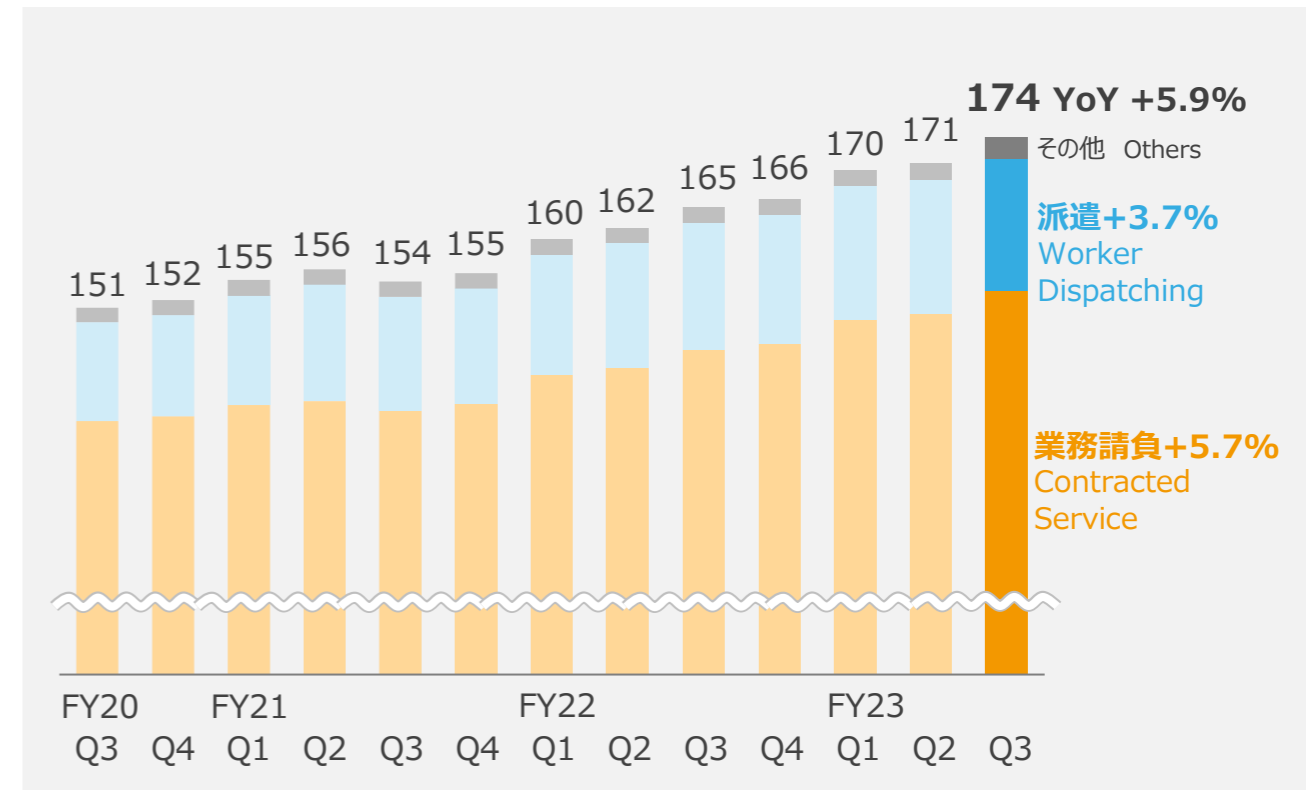
新型コロナウイルス関連業務 売上高

Sales of COVID-19-related Services



除く新型コロナウイルス関連業務 売上高

Sales Excluding COVID-19-related Sales



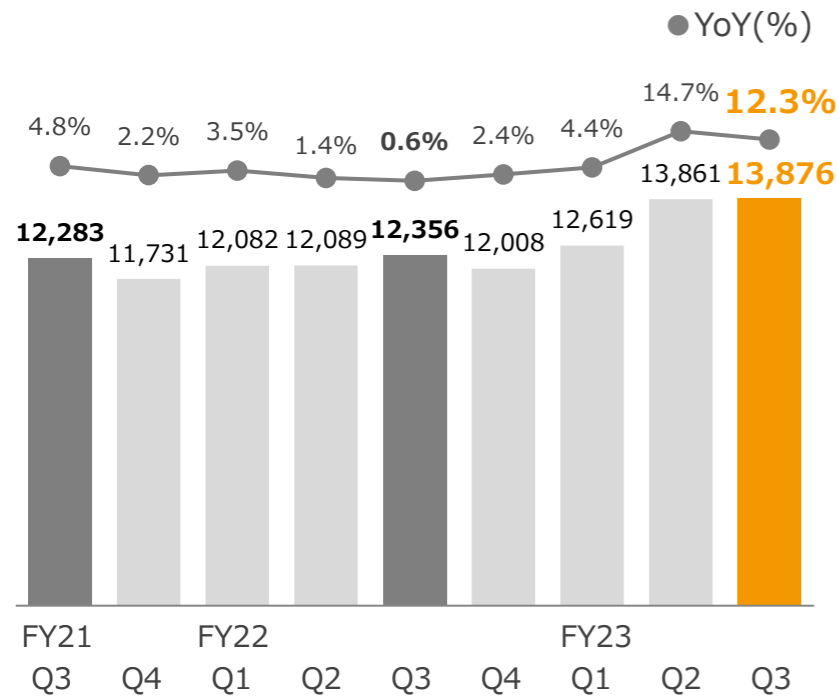
介護事業（四半期業績）

Elderly Care Business (Quarterly Results)

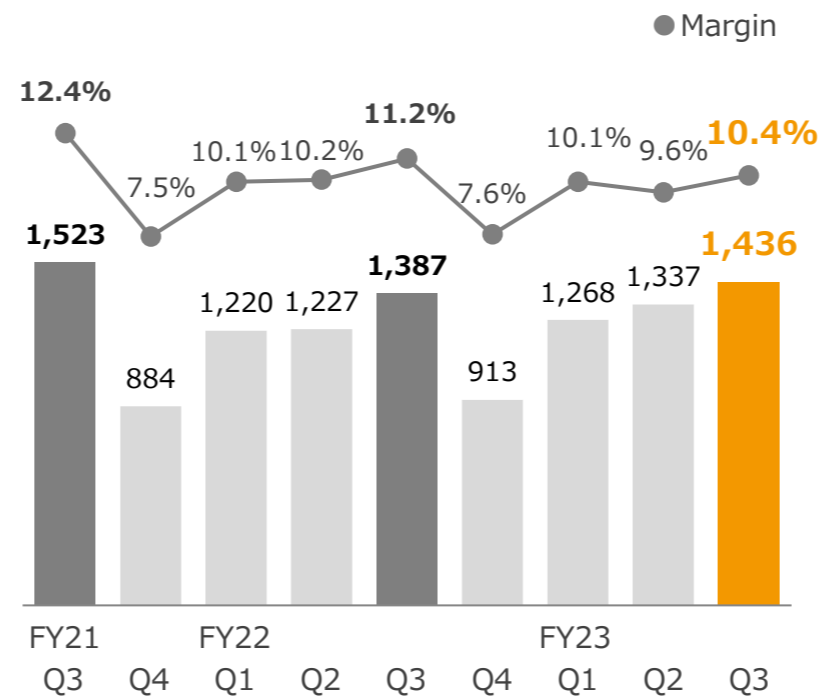
- 売上高：FY2022・FY2023M&Aの貢献及び既存事業所のコロナ禍からの回復により12.3%増収
- 営業利益：既存事業による増益効果があるもののFY2023新規M&Aに係る大規模修繕や収益改善途上であること等により、前年同期と同水準
- Net sales: Increased 12.3% on the back of the contribution due to the new M&A activities in FY2022 and FY2023 and the recovery of existing centers from the impact of the COVID-19 pandemic
- Operating profit: Despite the positive contributions of the existing business increasing profits, operating profit was at same level as in Q3 of FY2022 due to several factors including the large-scale repair of facilities related to assets acquired in the FY2023 M&A activity and profit improvement measures are still progressing

百万円 Millions of yen

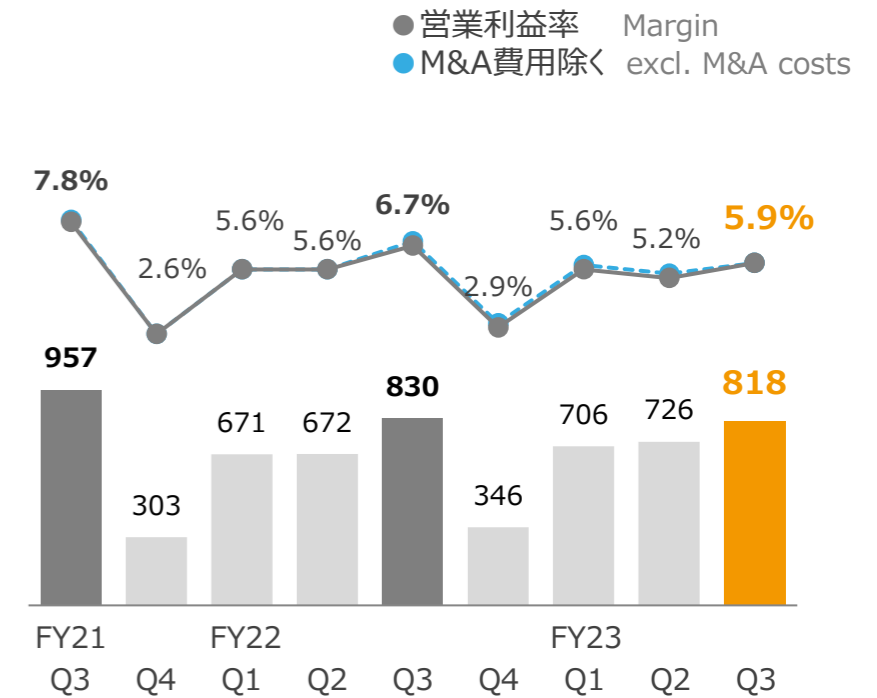
売上高 Net Sales



EBITDA*



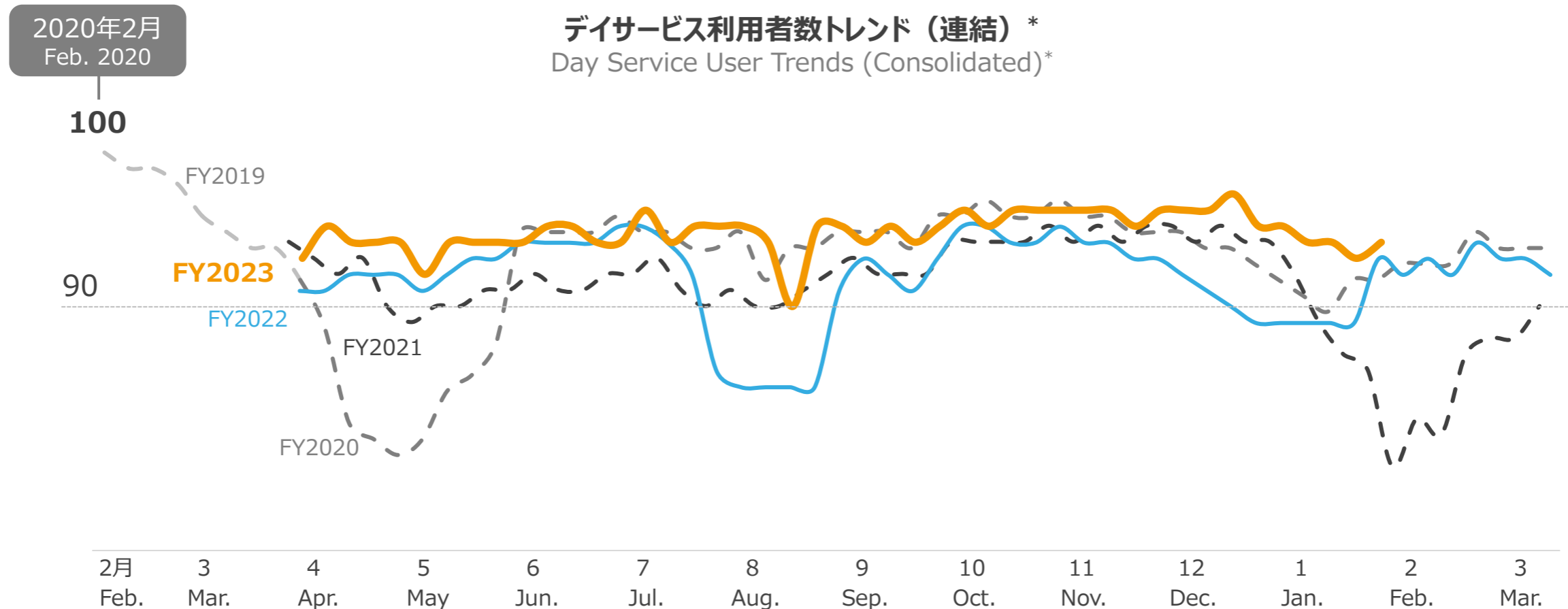
営業利益 Operating Profit



介護事業 デイサービスの回復状況トレンド（連結・継続運営事業所）

Elderly Care Business: Status of Recovery in Day Services (Consolidated, excluding centers added or became inactive after March 2020)

- 年末年始の感染症拡大影響によりやや落ち込むも、コロナ感染拡大以降最高の水準まで回復
- Although it decreased slightly due to the increase in the number of people infected with COVID-19 and influenza during the year-end and new year holiday, it recovered to the highest level since the beginning of the COVID-19 pandemic



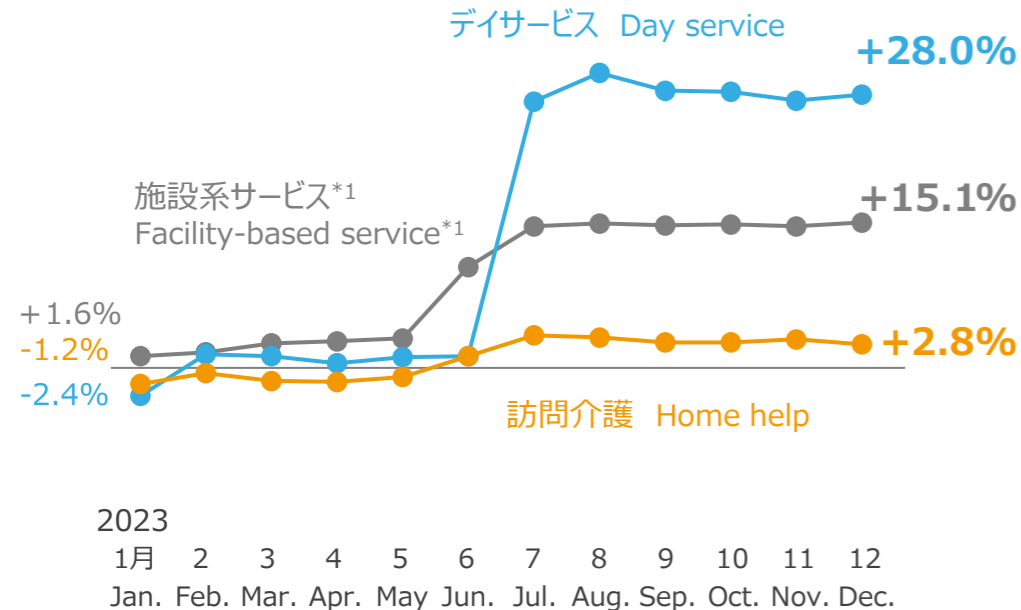
介護事業 サービス利用状況等

Elderly Care Business: Status of Service Usage, etc.

- 利用者数伸び率：FY2023M&Aの影響（ポシブル医科学：7月）等によりデイサービスは高水準で推移
- 入居率：既存事業所（2023年4月以降の新設・M&A除く）は93.7%と着実に回復しているものの、もう一段の改善が必要
- Growth Rate of Monthly Service Users: a significant increase in day service users mainly because of the FY2023 M&A activity (POSSIBLE MEDICAL SCIENCE in July)
- Occupancy rate: existing centers (excluding centers opened or added by M&A activities after April 2023) steadily recovers to 93.7%. Pursue further improvements

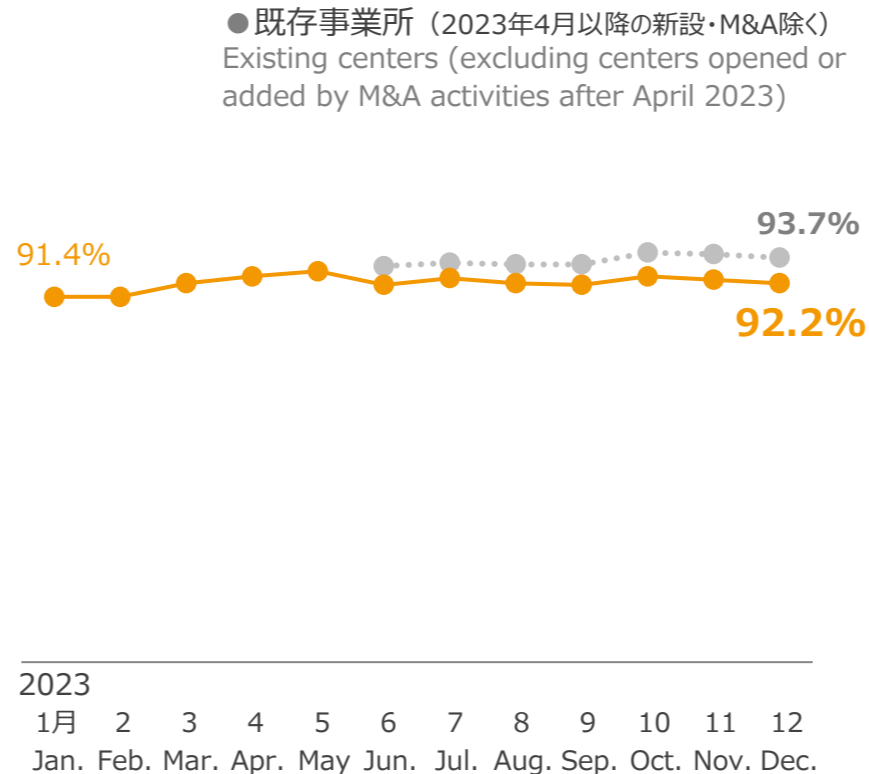
利用者数伸び率

Growth Rate of Monthly Service Users



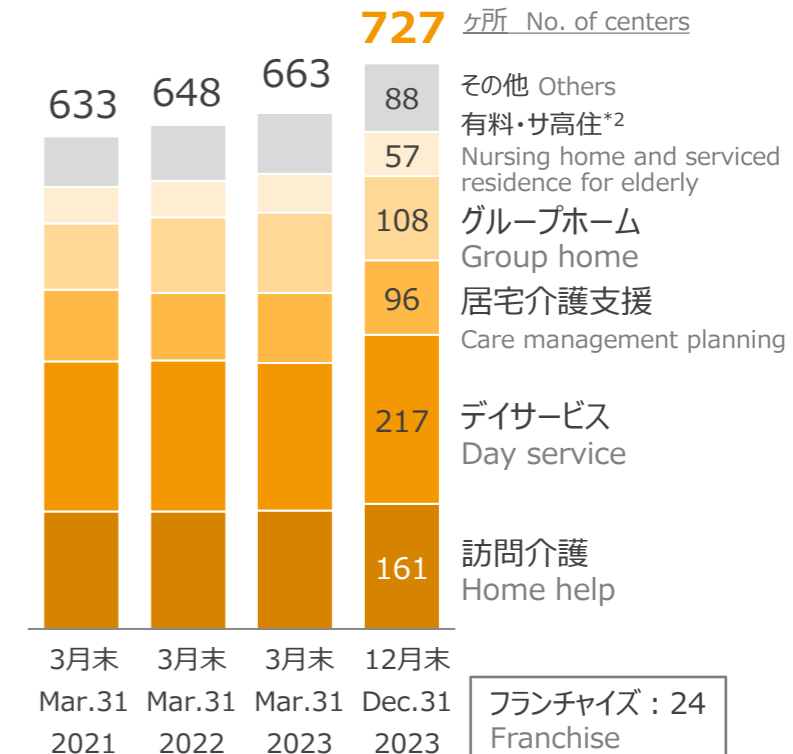
施設系サービス月末入居率

Occupancy Rate of Facility-based Service



施設数

Number of Centers by Service



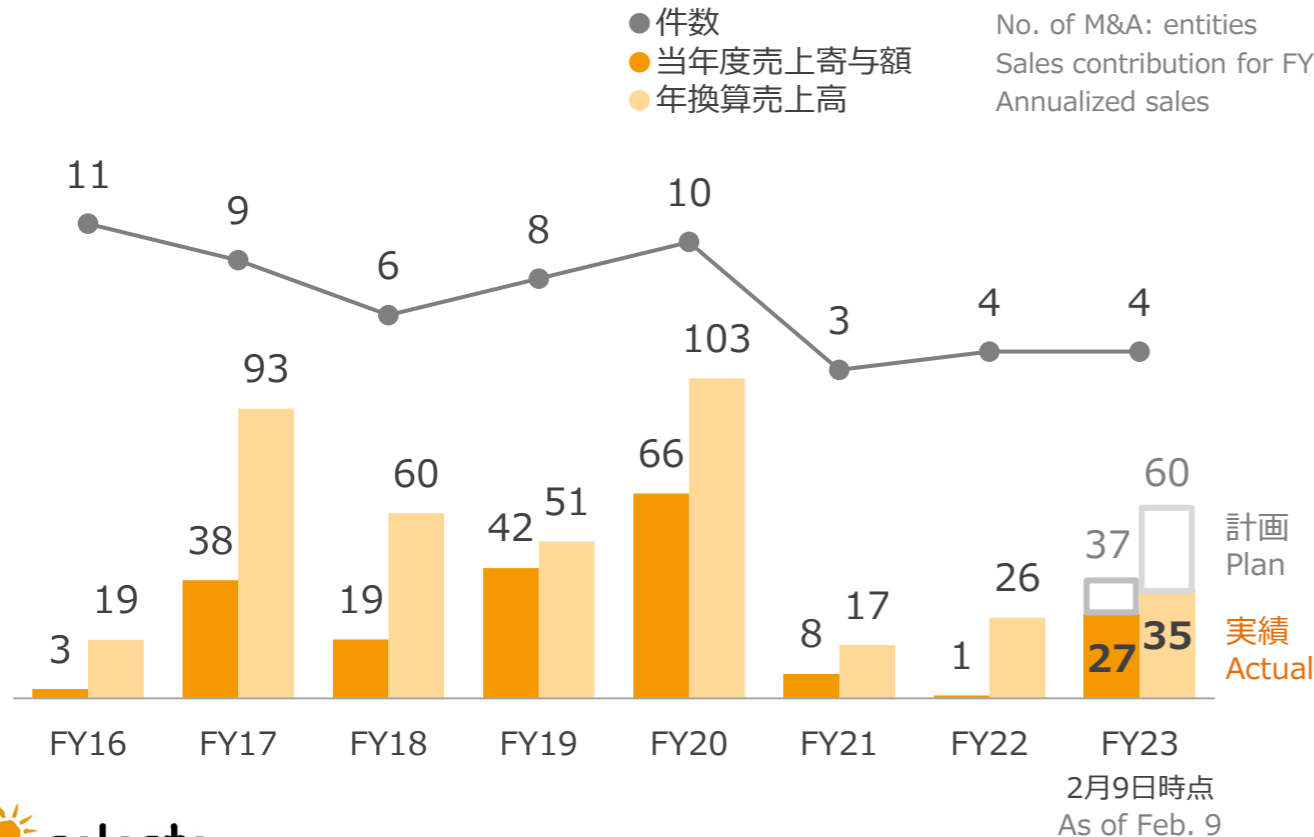
介護M&A

M&A (Elderly Care Business)

- FY2023M&Aは計4件・年換算売上約35億円が確定
- PMI*¹と既存事業所のコロナ禍からの回復を最優先事項に、案件を厳選
- Conducted 4 M&A deals in FY2023 with total annualized sales of 3.5 billion yen
- Strict selection of M&A deals while shifting its focus to PMI *¹ and the recovery of the existing business centers

M&A実績推移*²
M&A Track Record*²

億円 100Millions of yen



直近の主要M&A案件一覧
The recent M&A activities

億円 100 Millions of yen

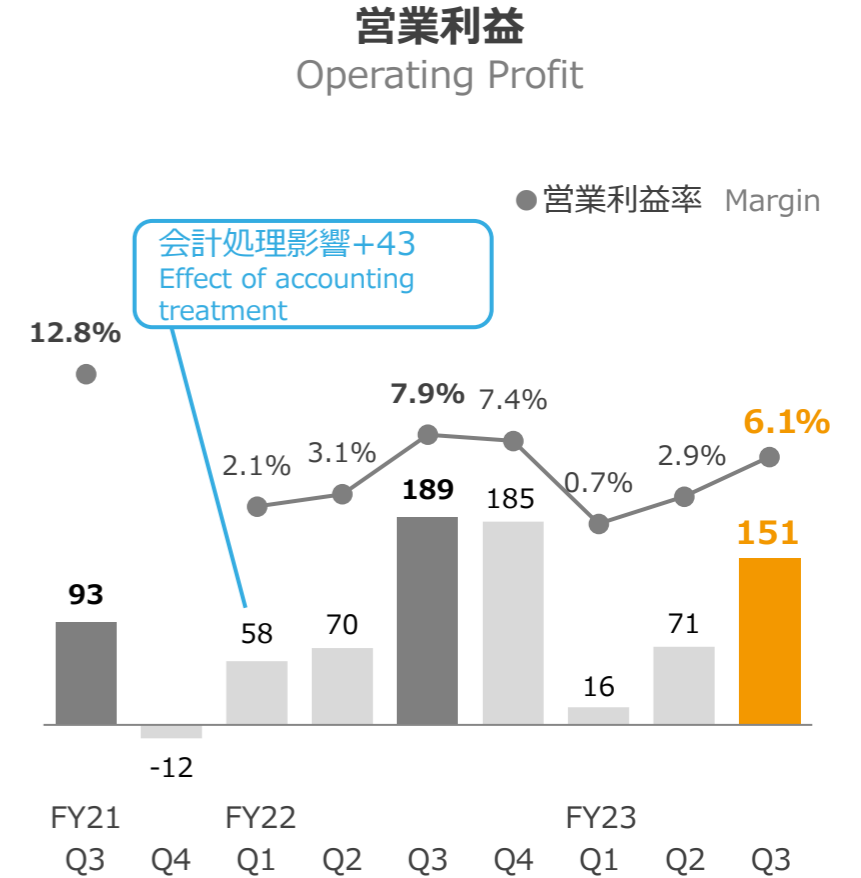
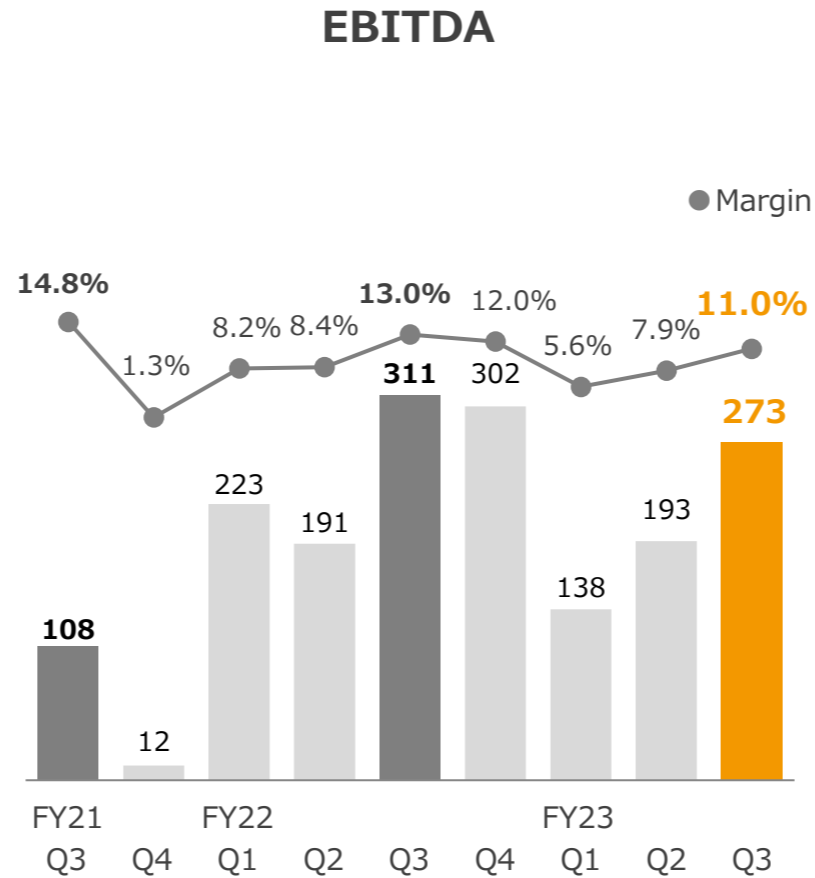
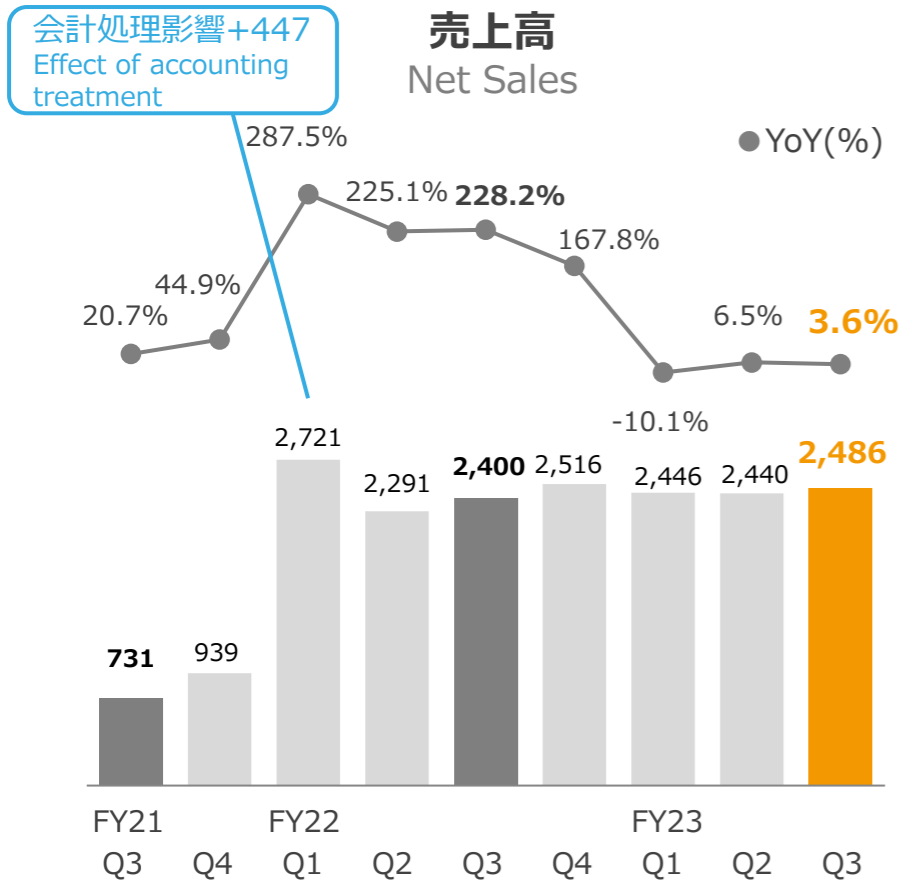
	社名 Company Name (Company name prior to M&A)	直近売上高 Sales volume	主要サービス Main services
FY22	森伸 Morishin	5.6	サ高住・GH Serviced residence for elderly, Group home
	ソラストケア (旧：三井住友海上ケアネット) Solasto Care (Mitsui Sumitomo Insurance Care Network)	18.1	有料・居宅 Nursing home, Care management planning
FY23	ソラストケアネットワーク (旧：総合ケアネットワーク) Solasto Care Network (Sogo Care Network)	4.8	有料・訪問 Nursing home, Home help
	メディカルライフケア Medical Lifecare	9.8	デイ・GH Day service, Group home
	POSSIBLE MEDICAL SCIENCE	19.1	リハビリ型デイ Rehabilitation-type day service

こども事業（四半期業績）

Children Business (Quarterly Results)

- 4月に2園（認可）を新規開園し、売上高+3.6%
- 一部地域での稼働率低下やコロナ禍で制限されていたイベントの再開による経費増加等により20.2%営業減益
- Sales were up +3.6% due mainly to the opening of two new licensed centers in April
- Operating profit declined by 20.2% due to several factors including deteriorated occupancy rate in some areas and the increased costs related to the holding of events that were canceled during the pandemic

百万円 Millions of yen

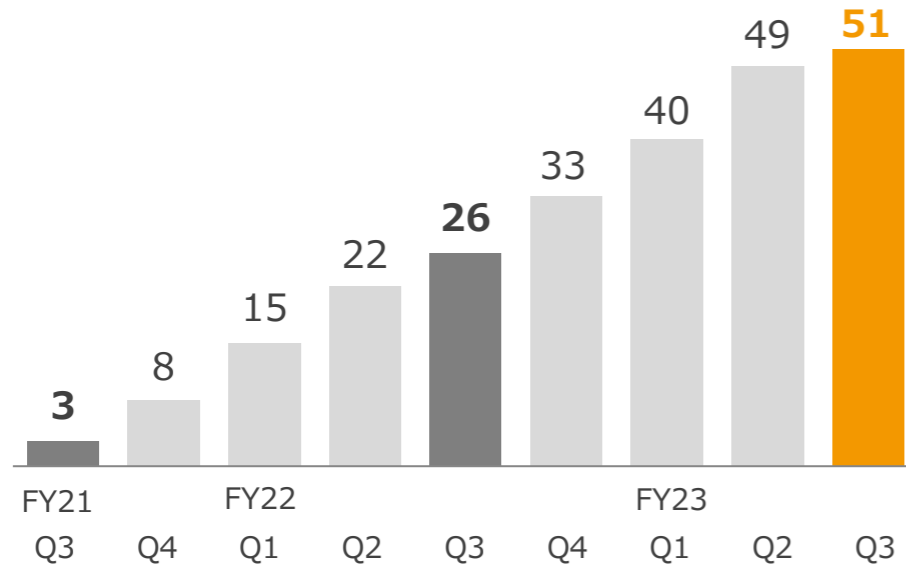


- 売上高は前年同期の2倍。営業損失は過去2年で最少の水準まで減少
- 事業構造改革により、早期の収益改善に引き続き取り組む
- Sales grew to two times what they were in Q3 last year. Operating loss shrank to the lowest it has been in the past two years
- Continue to pursue the fast improvement of profit through the restructuring of the business

百万円 Millions of yen

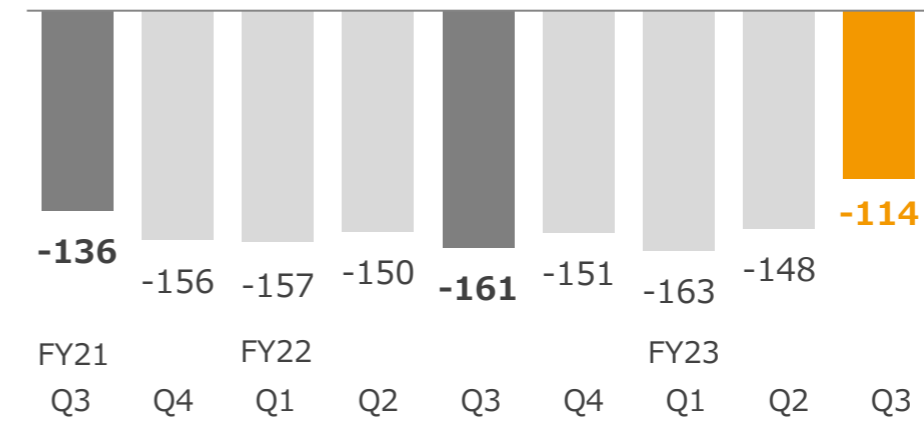
売上高

Net Sales



営業損失

Operating Loss



業績予想修正

Forecast

- 通期の業績予想を修正
- 例年以上の賃上げによる人件費の増加、医療事業における新規受注に伴う立上費用の増加等により、営業利益、経常利益は当初予想を下回る見込み
- Q3に特別損失としてオフィス統合による固定資産の減損損失、スマートホスピタル事業及び教育事業の事業構造改革に加えて社内組織再編に伴って発生する構造改革費用等を計上したこと等により、当期純利益の修正幅は営業利益・経常利益と比べ拡大
- Revised the full-year forecast
- Operating profit and ordinary profit are expected to fall short of the initial forecast due mainly to the higher-than-expected impacts from the increased personnel expenses resulting from an improvement in compensation which was higher than usual years and an increase in start-up costs for new contracts in the Medical Outsourcing Business.
- Downward adjustment to net income was larger than operating profit and ordinary profit. This is due to extraordinary losses from impairment losses on non-current assets due to a consolidation of offices, and business restructuring expenses arising from the restructuring of the Smart Hospital and Education Businesses and other costs related to reorganization within the Company

百万円 Millions of yen

		FY2022 実績 Actual	FY2023 修正予想 Revised forecast	YoY(%)	FY2023 期初予想 Initial forecast	対修正予想 増減 Change from initial forecast	対修正予想 増減率 (%)
売上高	Net Sales	131,088	135,000	+3.0%	135,000	—	—
EBITDA (同率)	EBITDA (Margins)	9,462 (7.2%)	8,830 (6.5%)	-6.7%	10,000 (7.4%)	-1,170	-11.7%
営業利益 (同率)	Operating Profit (Margins)	6,325 (4.8%)	5,430 (4.0%)	-14.2%	6,370 (4.7%)	-940	-14.8%
経常利益	Ordinary Profit	6,747	5,440	-19.4%	6,150	-710	-11.5%
当期純利益	Net Income	3,172	4,250	+33.9%	5,700	-1,450	-25.4%



業績予想修正（セグメント別）

Forecast by Segments

百万円 Millions of yen

売上高

Net Sales

		FY2022 実績 Actual	FY2023 修正予想 Revised forecast	YoY (%)	FY2023 期初予想 Initial forecast	対修正予想 増減 Change from initial forecast	対期初予想 増減率 (%)
医療関連受託事業	Medical Outsourcing Business	72,029	70,300	-2.4%	68,800	+1,500	+2.2%
介護事業	Elderly Care Business	48,536	54,100	+11.5%	55,400	-1,300	-2.3%
子ども事業	Children Business	9,930	10,100	+1.7%	10,000	+100	+1.0%
教育事業	Education Business	473	350	-26.1%	600	-250	-41.7%
スマートホスピタル事業	Smart Hospital Business	97	190	+95.4%	250	-60	-24.0%
その他	Others	20	-40	-	-50	+10	-
売上高合計	Sales Total	131,088	135,000	+3.0%	135,000	+0	+0.0%

営業利益

Operating
Profit

医療関連受託事業	Medical Outsourcing Business	8,960	8,150	-9.0%	8,960	-810	-9.0%
介護事業	Elderly Care Business	2,521	2,900	+15.0%	3,220	-320	-9.9%
子ども事業	Children Business	504	520	+3.1%	540	-20	-3.7%
教育事業	Education Business	11	-40	-	60	-100	-
スマートホスピタル事業	Smart Hospital Business	-621	-540	-	-760	+220	-
全社費用他	Corporate Expenses and Others	-5,050	-5,560	-	-5,650	+90	-
営業利益合計	Operating Profit Total	6,325	5,430	-14.2%	6,370	-940	-14.8%

2

2024年度の取り組みについて

Initiatives for FY2024

■ 医療関連受託事業

- 適正価格戦略継続
- 受託業務とのシナジーを強化：
 - ✓ Webマーケティングを駆使した人材採用を強化
 - ✓ 蓄積したノウハウを基に採用した人材のスキルアップを強化
 - ✓ 医事業務のDXを促進

■ 介護事業

- コロナ禍からの既存ビジネスの回復を最優先
- 介護M&Aは、これまで蓄積した知己と経験を基に費用対効果の高い案件に注力
- 介護BPR*を推進

■ スマートホスピタル事業

- 安定的な黒字化に向けたビジネスを展開

■ Medical Outsourcing Business

- Continue initiatives for appropriate pricing
- Reinforce activities which can utilize synergy with other services
 - ✓ Strengthen recruitment through web marketing
 - ✓ Enhance the skills of hired personnel based on accumulated expertise
 - ✓ Promote the DX of hospital administrative work

■ Elderly Care Business

- Prioritize the recovery of existing business which was affected by the prolonged pandemic
- Focus on M&A activities where higher returns can be expected based on the accumulated knowledge and experience
- Promote further BPR* in the Elderly Care Business

■ Smart Hospital Business

- Develop the business with a focus on stable profitability

詳細は5月開催予定の決算説明会で説明

A detailed explanation on the initiatives will be available at the Financial Results Briefing that will be held in May 2024

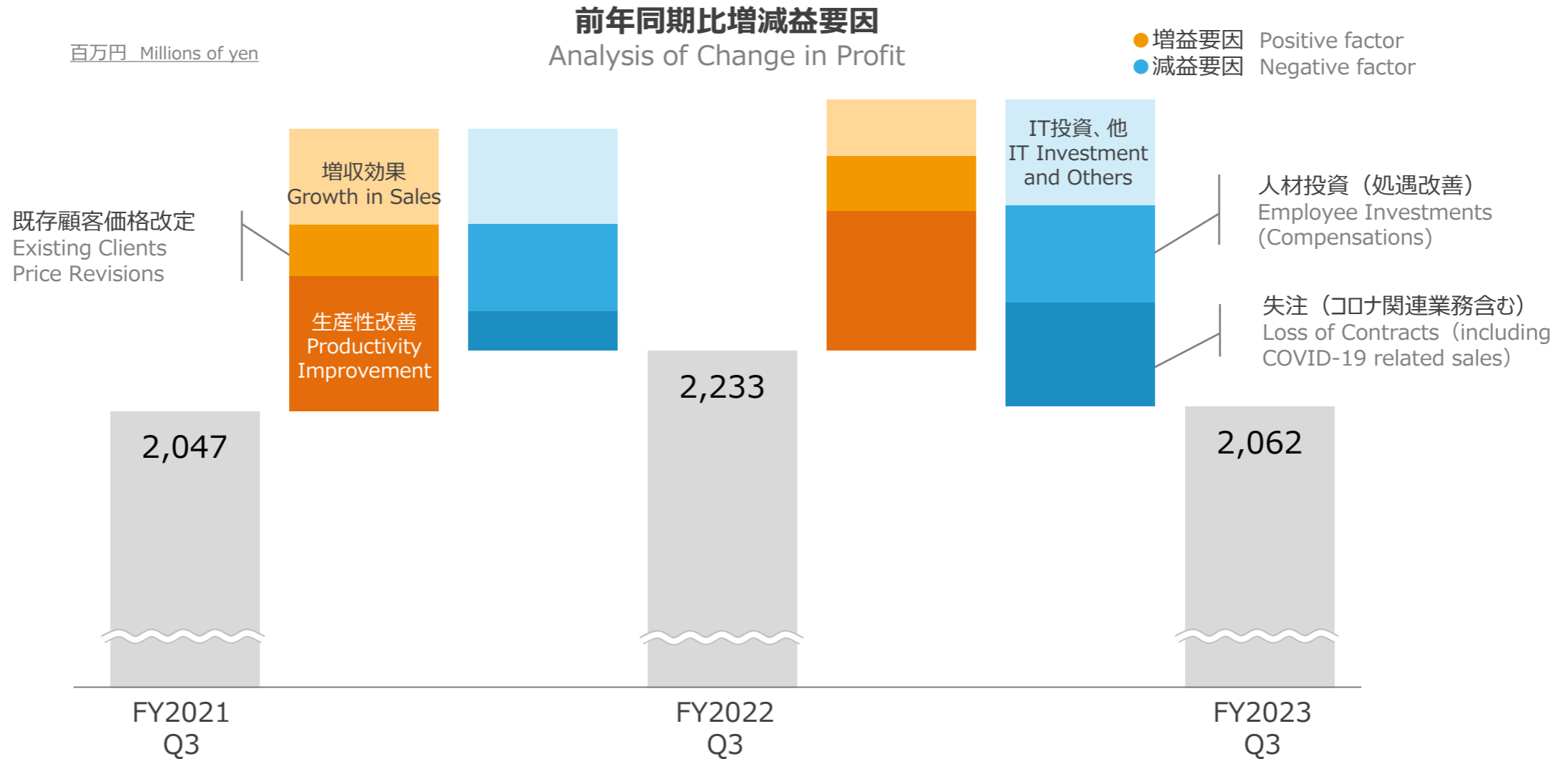


3 APPENDIX

医療関連受託事業 増減益分析 (Q3)

Analysis of Change in Profit for Medical Outsourcing Business (Q3)

- 生産性改善・増収効果を原資とする処遇改善を継続。今年度は例年以上の賃上げを実施
- コロナ関連業務の終息等により失注額が増加
- Continue to make compensation improvement funded by productivity improvement and growth in sales. Implementing wage increases higher than usual years
- The increase in the loss of contracts is due to the termination of COVID-19-related sales



連結損益計算書

Consolidated Income Statement

百万円 Millions of yen		FY2022 9 Months	FY2023 9 Months	YoY(%)
売上高	Net Sales	98,440	101,038	+2.6%
EBITDA (同率)	EBITDA (Margins)	7,278 (7.4%)	6,539 (6.5%)	-10.1%
営業利益 (同率)	Operating Profit (Margins)	4,930 (5.0%)	4,060 (4.0%)	-17.6%
経常利益	Ordinary Profit	5,230	4,081	-22.0%
四半期純利益	Net Income	2,675	4,406	+64.7%

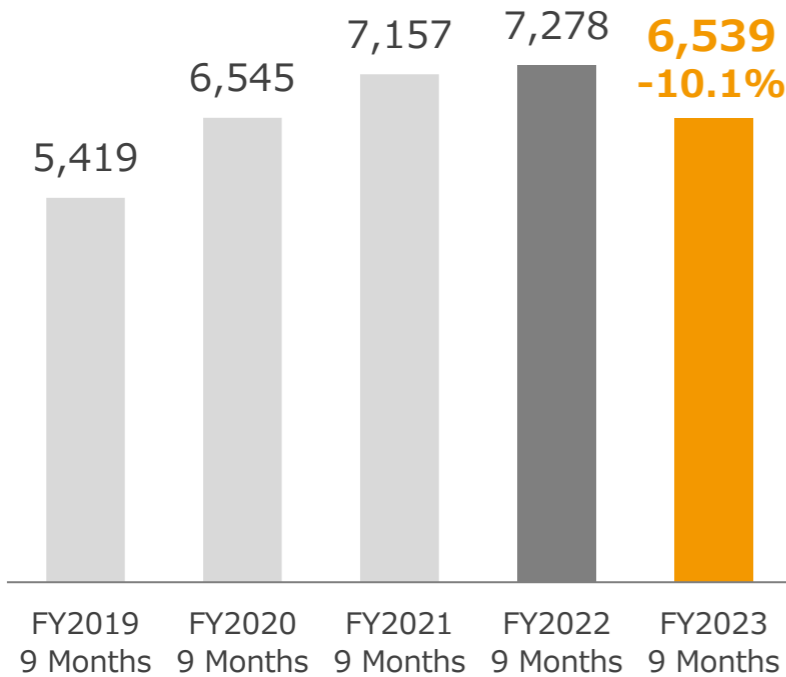
業績ハイライト

Financial Highlights

- のれん償却前四半期純利益はM&Aに伴う負ののれん発生益の影響で大幅増
- 調整後四半期純利益（のれん償却額、特別損益の影響を除外）は営業減益により減少
- Net income before amortization of goodwill increased significantly due a gain on negative goodwill in association with M&A
- Adjusted net income (excluding amortization of goodwill and extraordinary incomes/losses) decreased because of the decrease in operating profit

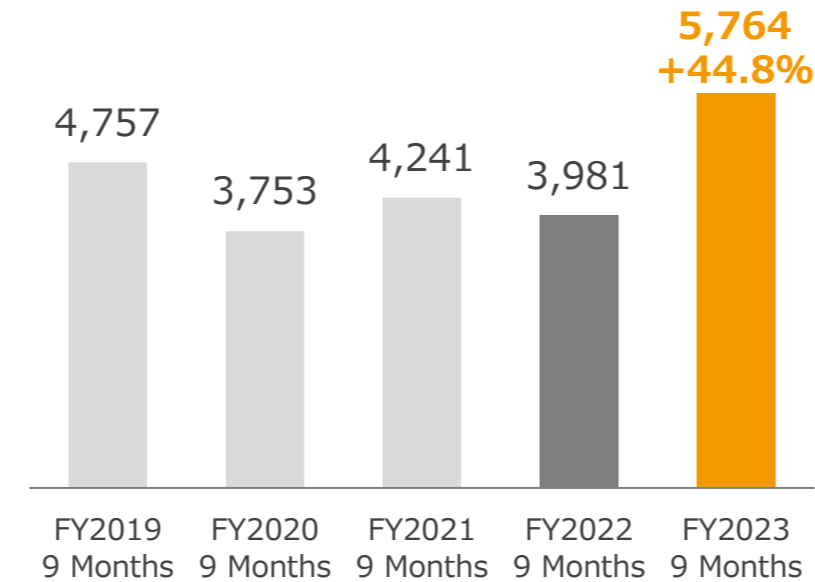
百万円 Millions of yen

EBITDA



のれん償却前四半期純利益

Net Income before Amortization of Goodwill

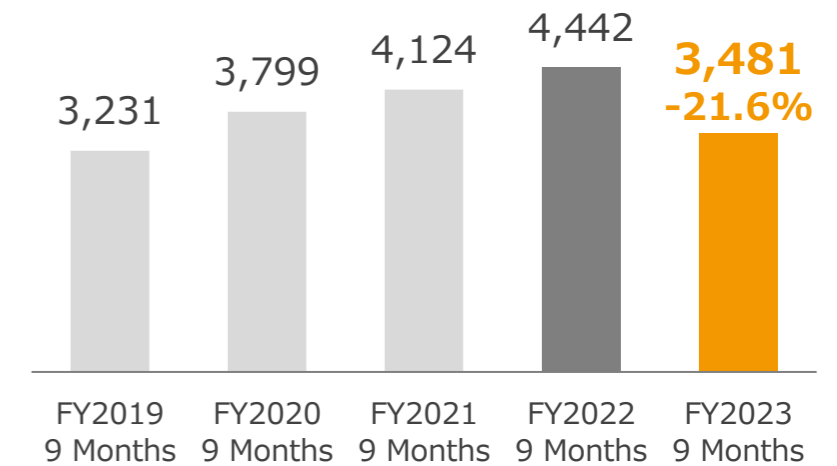


のれん償却前四半期純利益
=親会社株主に帰属する四半期純利益+のれん償却額

Net Income before Amortization of Goodwill:
Net Income + Amortization of Goodwill

調整後四半期純利益

Adjusted Net Income



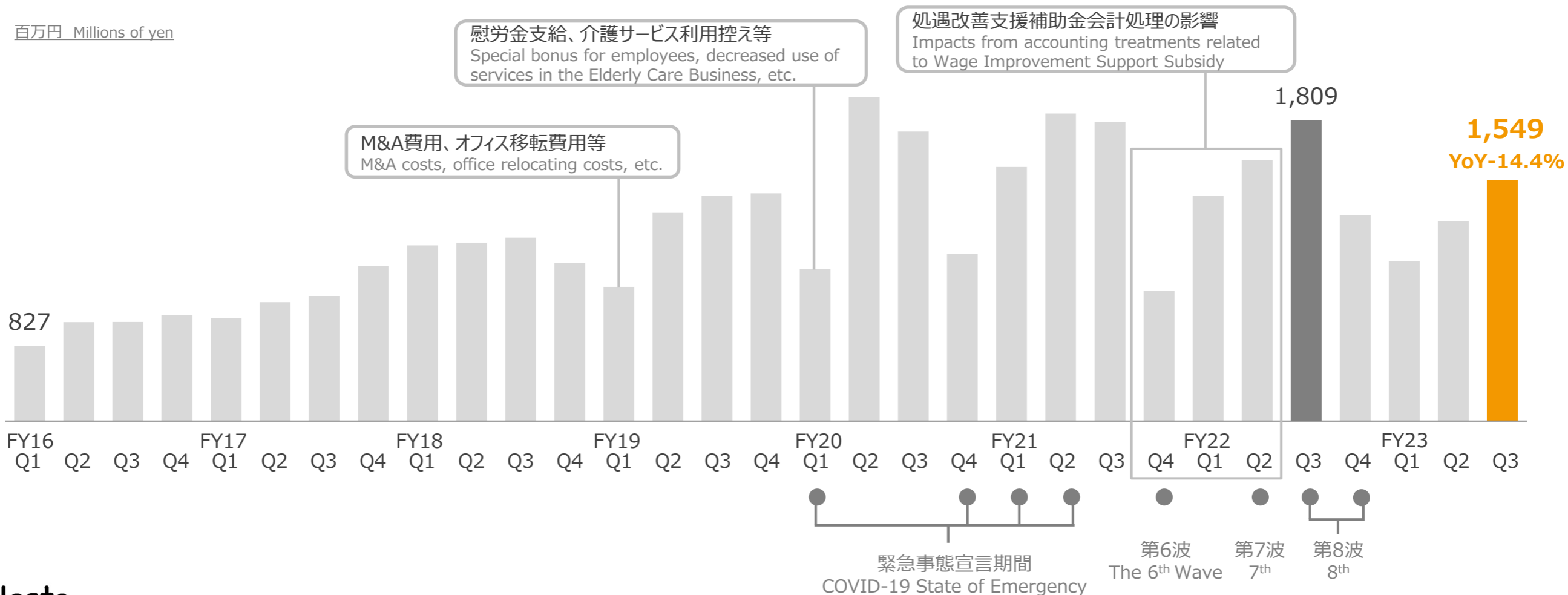
調整後四半期純利益
=親会社株主に帰属する四半期純利益+のれん償却額±特別損益
±特別損益に係る税金相当額

Adjusted Net Income:
Net Income + Amortization of Goodwill ± Extraordinary
Incomes/Losses ± Tax Equivalent on Extraordinary Incomes/Losses

四半期営業利益

Operating Profit (Quarterly)

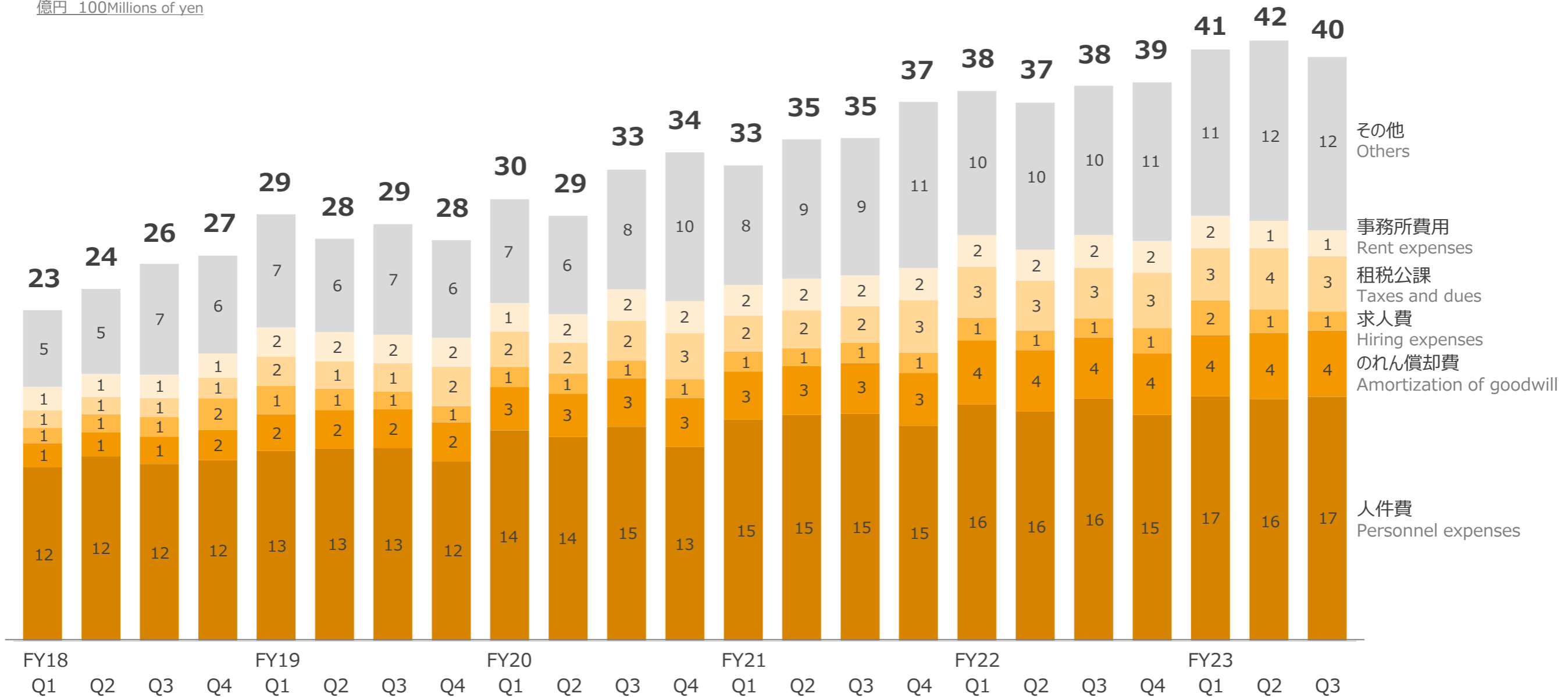
- Q3営業利益は前年同期比14.4%減益
- 例年以上の賃上げや医療関連受託事業におけるコロナ関連業務の減収等により減益となったものの、医療関連受託事業は高水準の新規受託、介護事業はコロナ禍の影響から回復傾向
- Q3 operating profit decreased 14.4% YoY
- While the compensation improvement and a decline in COVID-19 related sales in the Medical Outsourcing Business resulted in the decrease, there were positive progress such as the favorable new contracts in the Medical Outsourcing Business and a recovery from the effects of COVID-19 pandemic in the Elderly Care Business



四半期販売管理費

Selling, General and Administrative Expenses (Quarterly)

億円 100Millions of yen



連結貸借対照表 (Q3末)

Consolidated Balance Sheets (as of December 31, 2023)

百万円 Millions of yen		2023年3月末 Mar.31, 2023	2023年12月末 Dec.31, 2023
流動資産	Current assets		
現金及び預金	Cash and deposits	11,957	13,892
売掛金	Accounts receivable - trade	13,850	15,144
その他	Others	2,356	2,410
流動資産合計	Total current assets	28,164	31,447
固定資産	Non-current assets		
建物及び構築物	Buildings and structures-net	9,228	10,302
土地	Land	2,695	5,775
のれん	Goodwill	16,656	17,358
その他	Others	13,108	13,087
固定資産合計	Total non-current assets	41,688	46,524
資産合計	Total assets	69,852	77,971
流動負債	Current liabilities		
短期借入金	Short-term borrowings	500	1,000
1年内返済予定の長期借入金	Current portion of long-term borrowings	3,682	4,782
未払金	Accounts payable-other	9,198	11,076
その他	Others	7,000	6,806
流動負債合計	Total current liabilities	20,382	23,665
固定負債	Non-current liabilities		
長期借入金	Long-term borrowings	18,275	21,014
その他	Others	9,622	10,489
固定負債合計	Total non-current liabilities	27,897	31,503
負債合計	Total liabilities	48,280	55,169
純資産	Total net assets	21,572	22,802
負債純資産合計	Total liabilities and net assets	69,852	77,971

補足情報

Supplementary Information

未払金

・社員給与

借入金

・22,458百万円 (2023年3月末)

↓

・26,797百万円 (2023年12月末)

Accounts payable-other

・Employee salary

Bank loan

・¥22,458M(as of Mar.31, 2023)

↓

・¥26,797M(as of Dec.31, 2023)



連結キャッシュ・フロー計算書 (Q3累計)

Consolidated Statement of Cash Flows (9 Months)

百万円 Millions of yen		FY2022 9 Months	FY2023 9 Months
税金等調整前四半期純利益	Profit before income taxes	4,565	6,124
減価償却費	Depreciation	1,043	1,121
のれん償却額	Amortization of goodwill	1,305	1,357
負ののれん発生益	Gain on bargain purchase	—	-2,828
法人税等の支払額	Income taxes paid	-2,189	-2,489
その他	Others	3,065	1,269
営業CF	Net cash provided by operating activities	7,788	4,555
有形固定資産の取得による支出	Purchase of property, plant and equipment	-518	-966
有形固定資産の売却による収入	Proceeds from sale of property, plant and equipment	5	0
無形固定資産の取得による支出	Purchase of intangible assets	-240	-305
投資有価証券の取得による支出	Purchase of investment securities	-403	—
事業譲受による支出	Payments for acquisition of businesses	-118	—
子会社株式の取得による支出	Purchase of shares of subsidiaries	—	-1,657
子会社株式の取得による収入	Proceeds from purchase of shares of subsidiaries	—	384
その他	Others	-277	198
投資CF	Net cash used in investing activities	-1,552	-2,346
短期借入金 (借入-返済)	Short-term borrowings (borrowed-return)	822	480
長期借入金 (借入-返済)	Long-term borrowings (borrowed-return)	-1,799	2,856
配当金の支払額	Dividends paid	-1,891	-1,885
その他	Others	-296	-1,624
財務CF	Net cash used in financing activities	-3,165	-173
現金及び現金同等物の増減額	Net increase (decrease) in cash and cash equivalents	3,070	2,035
現金及び現金同等物の期首残高	Cash and cash equivalents at beginning of period	10,228	11,857
現金及び現金同等物の期末残高	Cash and cash equivalents at end of period	13,299	13,892
FCF (営業CF+投資CF)	Free cash flows	6,236	2,208

補足情報 (償却及び投資) Supplementary Information (Amortization and Investments)

		FY2022 9 Months	FY2022 9 Months	FY2023 9 Months
償却	Amortization			
減価償却費	Depreciation	1,043	1,402	1,121
のれん償却額	Amortization of goodwill	1,305	1,733	1,357
償却合計	Amortization total	2,438	3,136	2,479
投資	Investment			
設備投資	CAPEX	801	1,176	1,263
M&A	M&A	118	172	1,273
投資有価証券取得	Equity investment	403	403	—
投資合計	Investment total	1,323	1,751	2,536



		FY2020	FY2021	FY2022	FY2023 9 Months	FY2023 修正予想 Revised forecast	目標・目安 Target
ROE	ROE	20.1%	18.1%	15.2%	—	19%*1	> 15%
ROIC	ROIC	10.0%	8.8%	9.1%	—	7%	> 10%
ハードルレート	Hurdle rate	6.5%	6.5%	6.5%	6.5%	6.5%	—
WACC*2	WACC*2	6.0%	6.1%	6.1%	—	—	—
Net debt/EBITDA倍率*3 : 倍	Net debt/EBITDA*3 : x	1.5	2.1	1.5	1.9	—	< 3.5
D/Eレシオ*4 : 倍	Debt/equity ratio*4 : x	1.2	1.4	1.2	1.3	—	—
FCF（営業CF+投資CF） 単位：百万円	Free cash flow (Millions of yen)	2,912	-1,927	6,840	2,208	—	—
1株当たり配当額 単位：円	Dividend per share (yen)	19.5	20.0	20.0	10.0	20.0	30%までは 20円維持
配当性向（連結）	Consolidated dividend payout ratio	52.0%	53.9%	59.6%	—	44.1%	20 yen to be continued until the payout ratio falls to 30%

自社株買いについて

Stock Buy-Back

- 株価水準を総合的に勘案し、15億円、3百万株を上限とする自己株式取得を実施
- 取得した株式は、インセンティブプランや買収対価等、機動的な資本政策の遂行に活用する予定
- Conducted the buy-back program with a value of up to 1.5 billion yen and 3,000,000 shares taking into consideration the overall stock price level
- The acquired stock is intended for future needs in executing flexible capital measures such as in incentive plans and M&A

取得株式総数	実績 2,506,400株	Total number of shares repurchased	2,506,400 shares
取得株式総額	実績 1,499,972,057円	Aggregate repurchased amount	1,499,972,057 yen
取得終了日	2024年1月24日	Repurchase end	January 24, 2024

参考 Reference

取得株式の種類	普通株式	Type of stock to be repurchased	Common stock
取得株式総数	上限 3,000,000株	Number of stock to be repurchased	Up to 3,000,000 shares
取得株式総額	上限 1,500,000,000円	Total value of the repurchase	Up to ¥1.5B
取得期間	2023年8月14日～2024年3月22日	Repurchase period	From August 14 ,2023 to March 22, 2024
取得理由	今般の当社の株価水準を総合的に勘案し、持続的な成長のために必要な株主資本の水準を保持しつつ、資本効率の向上と株主還元の充実を図ることで株主価値を高めるため	Reasons for repurchase	In order to increase shareholder value by improving capital efficiency and enhancing shareholder returns, while maintaining the level of shareholders' equity necessary for sustainable growth, comprehensively considering the stock price level



介護・保育職員処遇改善支援補助金の会計処理

Accounting Treatment for Elderly Care and Child Care Worker Wage Improvement Support Subsidy

- 政府による介護・保育職員処遇改善（2022年2月～）が決定
- 会計処理方法は監査法人と協議。2021～2022年度営業利益にマイナスが発生
- Government introduced policy for improving elderly care and child care worker wages (from February 2022)
- Accounting treatment method was considered through deliberations with the accounting auditor. Negatively impacted on FY2021-2022 operating profit

介護職員処遇改善

Elderly Care Worker Wage Improvement

- 背景：「コロナ克服・新時代開拓のための経済対策（2021年11月19日）」で正式決定
- 対象：福祉・介護職員
- 金額：収入3%程度（月額9千円）
- 実施方法：
 - ・ 2022年2～9月 補助金交付
 - ・ 2022年10月～ 臨時介護報酬改定

- Background: Officially adopted in the PM Kishida's economic stimulus package (Nov. 19, 2021)
- Eligibility: Elderly care and welfare workers
- Amount: Approx. 3% of income (9,000 yen monthly)
- Implementation method:
 - ・ Feb-Sep 2022 Subsidies issued
 - ・ Oct 2022- Provisional revisions to elderly care reimbursement

当社会計影響（概算値）

Solasto Accounting Treatment Policy (Estimated)

		補助金交付 Subsidy issued		介護報酬 Elderly care reimbursement		
		FY21	FY22	FY23	Total	
		2-3月	4-9月	10-3月		
		Feb-Mar	Apr-Sep	Oct-Mar		
売上高	Net Sales	0	0	4	8	12
売上原価	Cost of Sales	1	4	4	8	17
営業利益 (うち介護)	Operating Profit (Elderly Care)	-1 (-1)	-4 (-3)	0	0	-5 (-4)
営業外収益	Non-operating Profit	0	5	0	0	5
経常利益	Ordinary Profit	-1	1	0	0	0

億円 100Millions of yen

サステナビリティテーマ：5つのテーマを設定し、ソラストグループができること、やるべきこと、挑戦すべきことに取り組む

Sustainability Themes : Established 5 Sustainability Themes to tackle what the Group can do, what it should do, and what it should challenge.

事業を通じた社会課題への取り組み

Initiatives to address social issues through business activities

高齢社会・地域への貢献

Contributing to an Aging Society and Local Communities

- 安心・安全・質の高いサービスの提供
 - 「自立支援と地域トータルケア」による超高齢社会への貢献
 - トータルケアサービス、地域包括ケアの実現
-
- Providing safe, reliable, and high-quality services
 - Contributing to a super-aged society through "support for self-reliance of elderly people and total care services in each local areas"
 - Realization of total care services and the integrated community care system



イノベーション・社会保障費適正化への貢献

Innovation and Contribution to Optimizing Social Security Expenditures

- 全ての事業・オペレーションでのICT活用、顧客満足および生産性の飛躍的向上
 - ICTを主体とした事業の拡大・新規事業の創出
 - ICT・データ活用による地域包括ケアの実現
 - ヘルスケアデータ活用による科学的介護・予防介護・予防医療等を通じた社会保障費適正化への貢献
-
- Utilize ICT in all businesses and operations, dramatically improve customer satisfaction and productivity
 - Expansion of ICT-centered businesses and creation of new businesses
 - Realization of integrated community care system through ICT and data utilization
 - Contributing to the rationalization of social security expenditures through scientific elderly care, preventive care, preventive medicine, etc. through the utilization of healthcare data



経営基盤

Management foundation

人財（人財開発、処遇改善、多様性）

Human Capital (Human Resource Development, Compensation Improvement, and Diversity)

- 人財開発、定着率向上、処遇改善、従業員満足向上の継続的な取り組み
 - 3万人の従業員がそれぞれの個性・働き方で活躍する多様性の推進
-
- Continuous efforts to develop human resources and improve retention rate, compensation, and employee satisfaction
 - Promoting diversity in which 30,000 employees are active in their respective personalities and working styles



コンプライアンス、ガバナンス

Compliance and Governance

- 全ての事業活動の基盤として、コンプライアンス遵守、コーポレート・ガバナンス強化を推進
 - 個人情報保護、公正取引の徹底
-
- Promoting compliance and strengthening corporate governance as the foundation for all business activities
 - Ensuring the protection of personal information and fair trade



環境・資源への配慮

Consideration for Environment and Resources

- 従業員一人ひとりがエネルギー・水資源利用、フードロス等の課題について意識し、行動に反映
 - 脱炭素社会にむけた取り組みの規制に先駆けた検討・実行
-
- Each employee is aware of issues such as energy and water resource use and food loss, and reflects in their actions
 - Review and implement initiatives ahead of regulations for a carbon-free society



- コーポレートサイトにESG・サステナビリティに関する非財務情報を掲載
- 情報は随時更新
- ESG & Sustainability related non-financial information is disclosed on our webpage
- The information will be timely updated

Solasto Sustainability

SUSTAINABLE DEVELOPMENT GOALS

詳しくみる



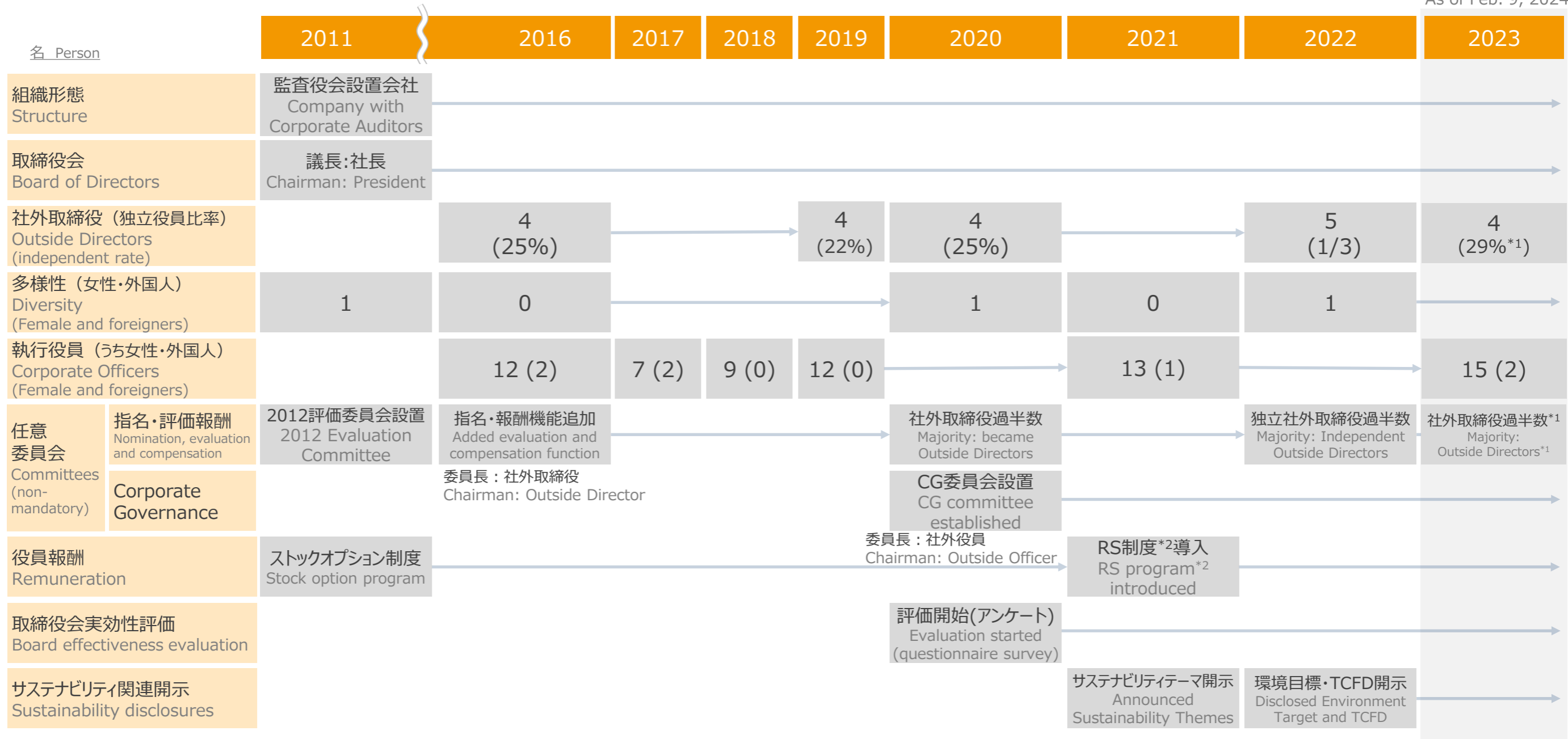
Learn more (EN)



コーポレートガバナンスの変遷 (2011年以降)

Change in Corporate Governance Structure (since 2011)

2024年2月9日時点
As of Feb. 9, 2024



非財務データ (1)

Non-Financial Data 1

内容 Contents		単位 unit	FY19	FY20	FY21	FY22	備考 remarks	
高齢社会・地域への貢献 Contributing to an Aging Society and Local Communities	全国の医療機関へのサービス提供 Provision of services to medical institutions nationwide	取引先医療機関数 Client medical institutions	件 institutions	約1,400 Approx.	約1,400 Approx.	約1,400 Approx.	約1,500 Approx.	
	介護トータルケアサービスの実現 Realization of total care service for elderly care	事業所数 Business centers	ヶ所 centers	476	633	648	663	3月末時点 As of Mar. 31
		利用者数 Users	名 users	21,535	30,039	29,949	30,128	
		展開エリア数 Areas	エリア areas	-	143	148	150	12月末時点 As of Dec. 31
		トータルケア実現率 realization of total care service	%	-	12	12	13	
		保育施設数 Child care facilities	ヶ所 centers	16	18	66	66	
	保育サービス提供 Provision of child care services	園児数 Users	名 users	712	900	3,385	3,701	
イノベーション・社会保障費適正化への貢献 Innovation and Contribution to Optimize Social Security Expenditures	生産性向上 Productivity improvement	生産性スプレッド (医療) Productivity spread (Medical Outsourcing Business)	pt	+13.5	+17.0	+17.5	+18.7	FY15比 Against FY15

非財務データ (2)

Non-Financial Data 2

内容 Contents		単位 unit	FY19	FY20	FY21	FY22	備考 remarks		
人財 (人財開発、処遇改善、多様性) Human Capital (Human Resource Development, Compensation Improvement, Diversity)	人財開発 Human resource development	研修コンテンツ数 Educational programs	件 programs	249	280	316	378		
		研修コンテンツ数前年比 Educational programs (YoY)	%	-	+12.4	+12.9	+19.6		
	多様性 Diversity	女性管理職比率 Female managers	%	45	44	44	44	課長相当職以上 Sectional manager or higher positions	
		ロイヤリティ Loyalty	%	+7.3	+2.4	-1.5	-2.9	FY22より調査方法を変更 Survey method changed from FY2022	
		処遇改善・働き方・定着等 Compensation improvement, lifestyle, retention rate, others	定着率前年比 (医療) Retention rate (Medical Outsourcing Business)	%	+0.8	+2.8	-2.0	-1.6	
			定着率前年比 (介護) Retention rate (Elderly Care Business)	%	+2.9	+2.3	-3.6	-0.8	
環境・資源への配慮 Consideration for Environment and Resources	温室効果ガス排出量* GHG emissions*	Scope1+2+3	t-CO ₂	-	24,651	27,354	30,466	連結実績 Consolidated	
		Scope1+2	t-CO ₂	-	18,375	20,552	22,391		
		Scope3	t-CO ₂	-	6,276	6,802	8,075		
		温室効果ガス排出原単位 (t-CO ₂ /拠点数、Scope1+2) GHG emissions intensity (t-CO ₂ /business centers, Scope1+2)	t-CO ₂	-	30.2	29.5	29.7		

Page	Note	内容	Contents
5	*	全社費用は決算短信に記載している調整額	"Corporate Expenses" refer to the amount of adjustment as described in the Earnings release
7	*1	FY2023 Q3実績	Results of FY2023 Q3
7	*2	離職率 = (4月離職者数 ÷ 3月末社員数) + (5月離職者数 ÷ 4月末社員数) + … + (3月離職者数 ÷ 2月末社員数) 対象：全社員（アルバイト、嘱託及び契約社員を含む）	Turnover rate = April number of resignees / End of March number of employees + May number of resignees / End of April number of employees + … + March number of resignees / End of February number of employees Applicability: All employees (including part-time workers and contract employees)
9	*	EBITDA = 営業利益 + 減価償却費 + のれん償却額	EBITDA = Operating profit + Depreciation + Amortization of goodwill
10	*	ソラスト単体・ベストケア・なごやかケアリンクを合算した値。2020年2月時点の利用者数を100として指数化。2020年3月以降増加・休止した事業所を除く	Figure based on total for Solasto (nonconsolidated), Best Care, and Nagoyaka Carelink. Index created with service users as of February 2020 representing 100. Excludes centers added or became inactive after March 2020
11	*1	グループホーム + 有料老人ホーム + サービス付き高齢者向け住宅	Group home + Nursing home + Serviced residence for elderly
11	*2	有料 = 有料老人ホーム、サ高住 = サービス付き高齢者向け住宅	-
12	*1	PMI: Post Merger Integration（買収後の統合プロセス）	PMI: Post Merger Integration
12	*2	各年度4月2日以降、翌年度4月1日までに子会社化または事業譲受が完了した事業所。恵の会および2020年4月1日に事業譲受が完了した事業所はFY2020に含む。ソラストケアはFY2022に含む	Locations that became subsidiaries or for which transfer of business was completed from April 2 to April 1 of next year in each fiscal year. Megumi-no-kai and business transfers conducted on April 1, 2020 are included in FY2020. Solasto Care is included in FY2022
18	*	BPR = Business Process Re-engineering（業務プロセス全体の最適化）	BPR = Business Process Re-engineering
27	*1	当期純利益は業績予想数値を、期末自己資本は2024年3月末自己資本予想数値を使用して算出	Net income is based on the announced forecast for earnings. Term end equity is estimated amount for the end of March 2024
27	*2	各年度3月末時点の推計値	Estimated values as of the end of March each fiscal year
27	*3	Net debt = 有利子負債（リース債務含む） - 現金及び預金	Net debt = Interest-bearing debt (including lease obligations) - Cash and time deposits
27	*4	D/Eレシオ = 有利子負債（リース債務含む） / 純資産	Debt/equity ratio = Interest-bearing debt (including lease obligations) / Net assets
32	*1	2023年10月1日付で、独立社外取締役1名が業務執行取締役に選任されたこと及び指名・評価報酬委員会の構成員を変更したことに伴い、当該委員会及び取締役会に占める独立社外取締役の割合がそれぞれ60%⇒50%、43%⇒29%に低下	On October 1, 2023, one Independent Outside Director was appointed as an executive Director and the member composition of Nomination, Evaluation, and Compensation Committee was changed. As a result, the percentage of Independent Outside Directors to the Committee members and the percentage of Independent Outside Directors to Board of Directors fell to 50% from 60%, and 29% from 43% compared to the ratio as of September 30, 2023, respectively.
32	*2	譲渡制限付株式報酬制度	Restricted Stock Compensation Plan
34	*	温室効果ガス排出量は「温室効果ガス排出量算定・報告マニュアル」（環境省、経済産業省）に基づき算出しており、一部推計を含む。数値はソラスト連結、温室効果ガス排出量のScope1+2は電気・ガス・ガソリンの使用、Scope3は「カテゴリ5 事業から出る廃棄物」と「カテゴリ7 雇用者の通勤」によるもの	GHG emissions were calculated based on the "GHG Emissions Calculation and Reporting Manual" by Ministry of the Environment and Ministry of Economy, Trade and Industry, and include estimates. The figures are Solasto Group consolidated and Scope 1+2 GHG emissions is for electricity, gas and gasoline uses, Scope 3 is for the "Category 5 wastes from business operations" and "Category 7 commutation of employees"

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- **免責事項**

本資料に含まれる将来に関する記述は本資料の発表日現在において入手可能な情報及び将来の業績に影響を与える不確実な要因に係る本資料発表日現在における仮定を前提としており、当社としてその実現を約束する趣旨のものではありません。実際の業績等は、今後様々な要因によって大きく異なる結果となる可能性があります。

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- **Cautionary statement regarding forward-looking information**

This material includes forward-looking statements based on a number of assumptions and beliefs in light of the information currently available to management and subject to significant risks and uncertainties. Actual financial results may differ materially depending on a number of factors.

