

株式会社ソラスト
Solasto Corporation

FY2024 Q1 決算説明資料
Financial Results

全社業績	<ul style="list-style-type: none">- 3.6%増収、43.5%の大幅な営業増益となり、医療・介護・こどもの各事業が堅調なスタート- スマートホスピタル事業の構造改革による収益性改善、販管費の削減も着実に増益に寄与
重点取り組みの進捗	<ul style="list-style-type: none">- 戦略の軌道修正:2024年4月と7月に新規介護施設を2ヶ所オープン- 新成長戦略:診療所等の潜在市場の開拓に向け、2024年4月より営業体制を強化<ul style="list-style-type: none">:診療所向けに電子カルテを提供する株式会社DONUTSとパートナー契約を締結:ソリューション提供における顧客反応は良好で、特に人材派遣サービスの引き合いが想定以上:高いニーズのある派遣人材の採用の拡充に向けて、採用体制、採用システム等採用力の強化を推進中
業績予想	<ul style="list-style-type: none">- 予想の進捗率は売上高24.5%、営業利益27.7%- 成長投資や積極的な処遇改善を継続しながらQ2以降も更なる業績の上積みを目指す
Performance	<ul style="list-style-type: none">- Net sale increased 3.6% and operating profit rose sharply 43.5%, indicating a solid start in the Medical, Elderly Care and Children Businesses.- Productivity in the Smart Hospital Business improved as a result of business structural reforms, while a reduction in SG&A expenses also made a solid contribution to growth in Company-wide profit.
Progress of Priority Initiatives	<ul style="list-style-type: none">- Changing the trajectory of strategy: We opened two new elderly care facilities in April and July 2024.- New growth strategy:<ul style="list-style-type: none">- The sales system was enhanced in April 2024 for the development of potential markets such as clinics.- A partnership agreement was concluded with Donuts Co., Ltd., a provider of electronic medical records for clinics.- Customer reactions to solutions provided by us remained favorable and the number of inquiries was larger than expected particularly in the worker dispatching service.- Strengthening recruiting capabilities, including recruiting systems and recruiting software, to increase the hiring of temporary staff, for which there is a high demand.
Forecast	<ul style="list-style-type: none">- The net sales forecast progress rate was 24.5%. For operating profit, it was 27.7%.- We will aim to improve our business performance in Q2 and beyond while continuing to invest in growth and actively improve compensation.

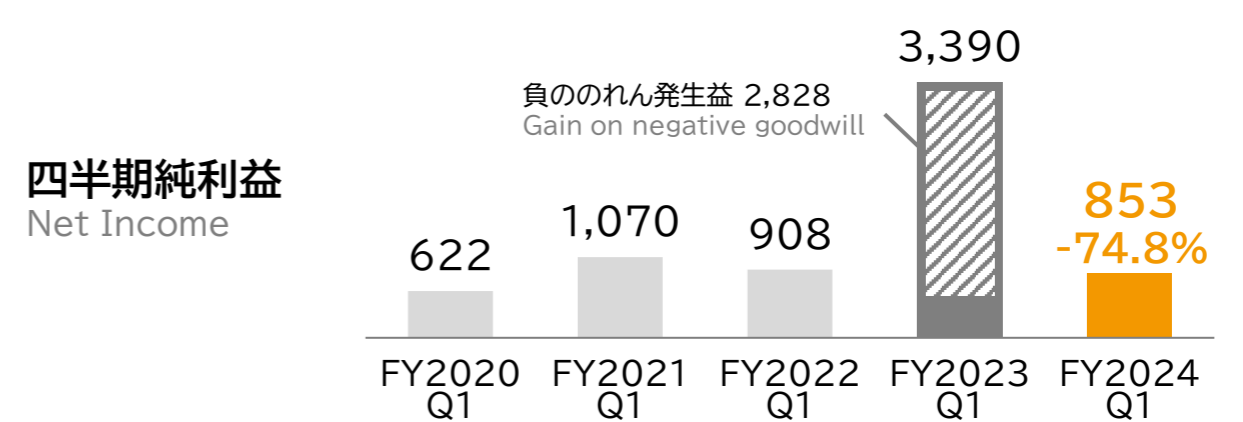
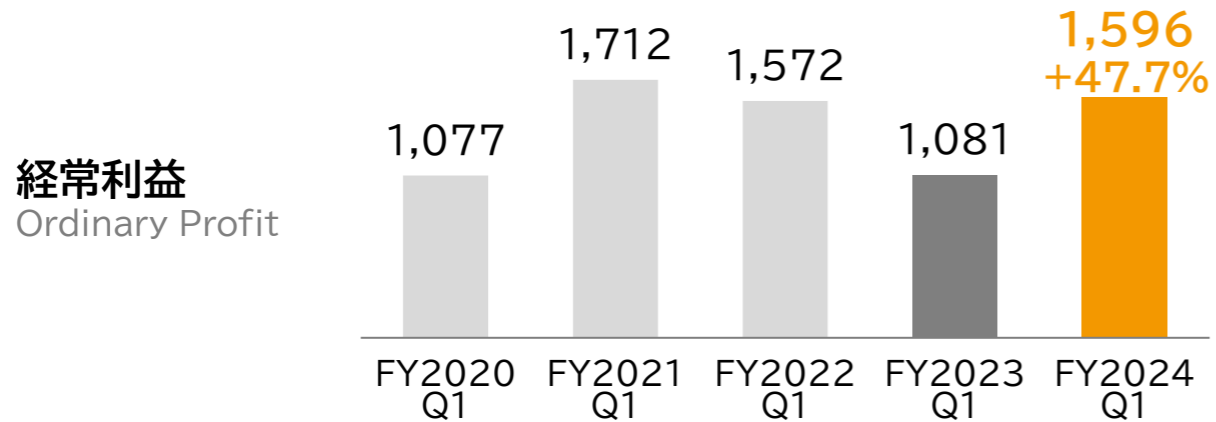
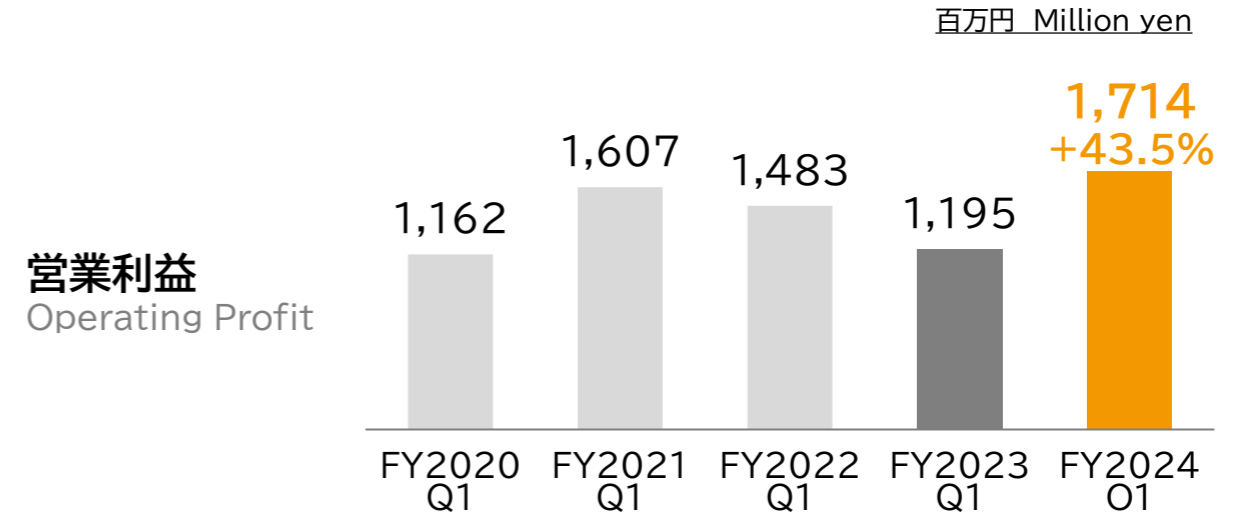
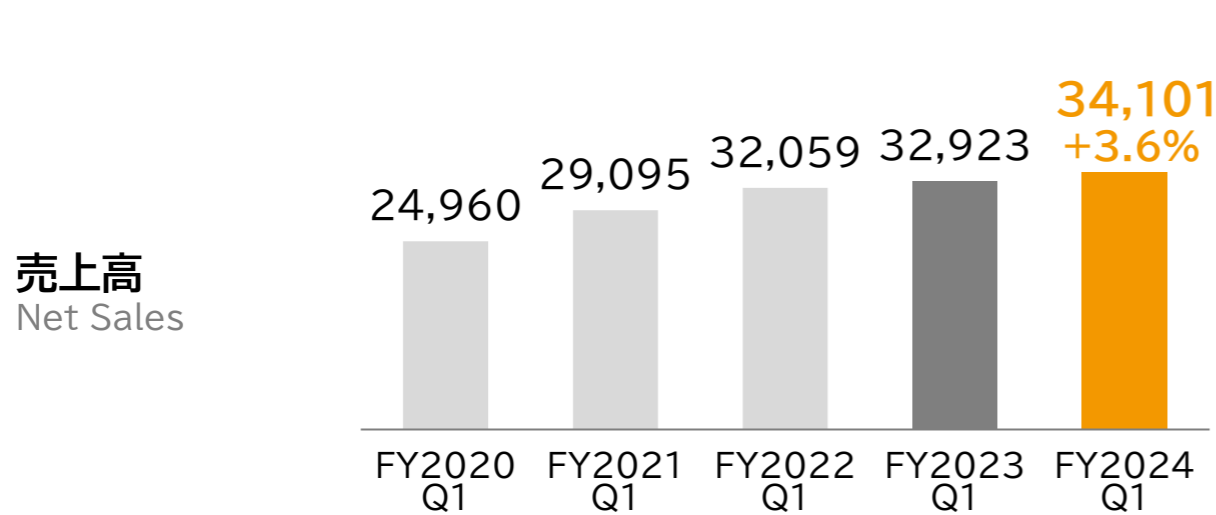
- 01 | FY2024 Q1 決算概要
Financial Results
- 02 | 重点取り組みの進捗
Progress of Priority Initiatives
- 03 | FY2024 業績予想
Forecast
- 04 | Appendix

01

FY2024 Q1 決算概要

Financial Results

- 売上高は341億1百万円(3.6%増収)、営業利益は17億14百万円(43.5%の大幅増益)
- 四半期純利益は前年度に発生したM&Aに伴う負ののれん発生益28億円の影響が剥落したことにより8億53百万円(74.8%減益)
- Net sales were 34,101 million yen (a 3.6% increase), and operating profit was 1,714 million yen (a significant 43.5% increase).
- Net income was 853 million yen (a 74.8% decrease) due to the absence of a gain on negative goodwill posted as extraordinary income in the previous fiscal year.



セグメント別業績(売上高)

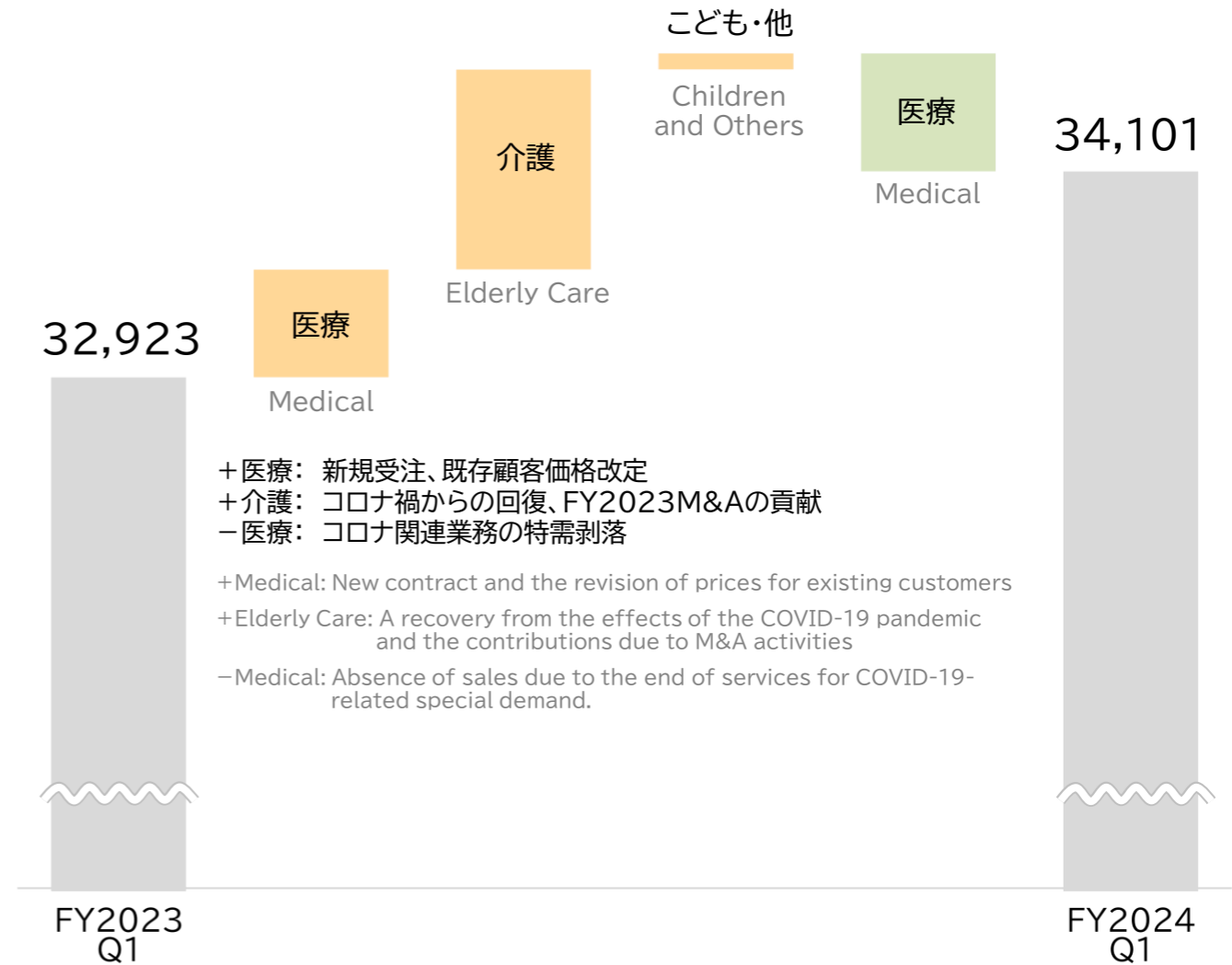
Results by Segments (Net Sales)



- 増収要因: 介護事業のコロナ禍からの回復とFY2023M&Aの貢献、医療事業の前年度新規受注及び既存顧客の価格改定効果
- 減収要因: 医療事業のコロナ関連業務の特需の剥落

- Positive factor: A recovery from the underperformance linked to the COVID-19 pandemic, the contributions due to M&A activities in FY2023 in the Elderly Care Business, and the acquisition of new contracts and the effects of the revision of prices for existing customers in the Medical Business.
- Negative factor: Absence of sales due to the end of services for COVID-19-related special demand.

百万円 Million yen	FY2023* Q1	FY2024 Q1	YoY	YoY (%)
医療事業 Medical Business	17,811	17,741	-69	-0.4%
介護事業 Elderly Care Business	12,619	13,763	+1,144	+9.1%
こども事業 Children Business	2,446	2,540	+93	+3.8%
スマートホスピタル事業・他 Smart Hospital Business and Others	45	56	+10	+23.2%
Total	32,923	34,101	+1,178	+3.6%



* 2023年度の実績に2024年度のセグメント変更を反映した参考値を用いて前年比較を実施
The FY2023 results changed to reflect the segment changes made in FY2024 were used to make YoY comparisons.

セグメント別業績(営業利益)

Results by Segments (Operating Profit)



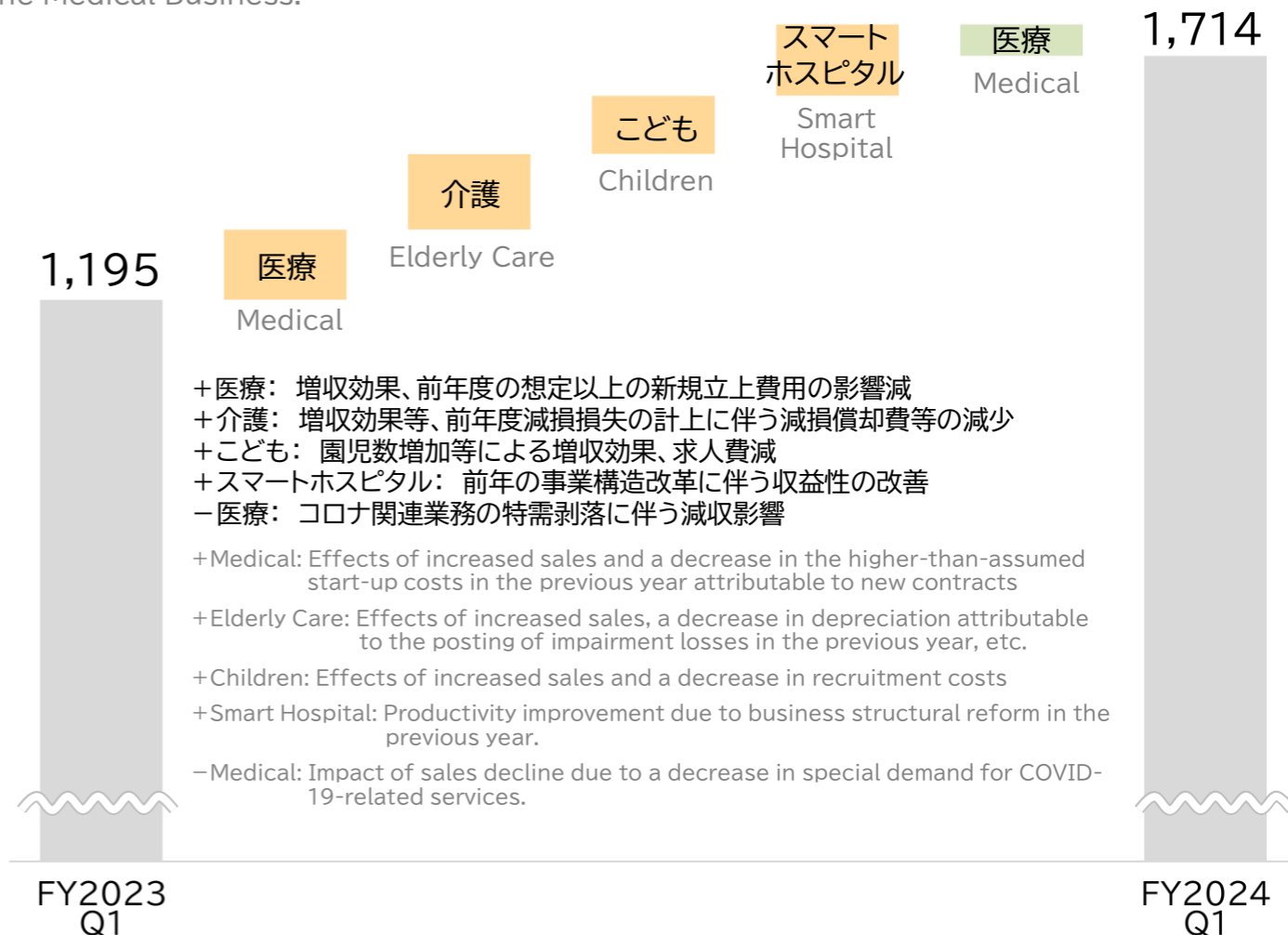
- 増益要因: 医療・介護・こどもの各事業の増収効果、スマートホスピタル事業の構造改革に伴う収益性改善、介護事業の前年度の減損損失の計上に伴う減価償却費及びのれん償却費の減少、その他生産性改善やコスト削減等

- 減益要因: 医療事業のコロナ関連業務の減収影響

- Positive factor: Effects of higher sales in the Medical, Elderly Care and Children Businesses respectively, productivity improvements through restructuring in the Smart Hospital Business, and decreases in depreciation, which was attributable to the posting of impairment losses in the previous year, and amortization of goodwill in the Elderly Care Business, as well as other factors such as productivity improvements and cost reductions.

- Negative factor: Effects of a decline in sales from COVID-19-related services in the Medical Business.

百万円 Million yen	FY2023* Q1	FY2024 Q1	YoY	YoY (%)
医療事業 Medical Business	1,078	1,158	+80	+7.5%
介護事業 Elderly Care Business	367	529	+161	+43.9%
こども事業 Children Business	-72	52	+124	-
スマートホスピタル事業・他 Smart Hospital Business and Others	-178	-25	+152	-
Total	1,195	1,714	+519	+43.5%



* 2023年度の実績に2024年度のセグメント変更を反映した参考値を用いて前年比較を実施
 The FY2023 results changed to reflect the segment changes made in FY2024 were used to make YoY comparisons.

四半期業績(医療事業)

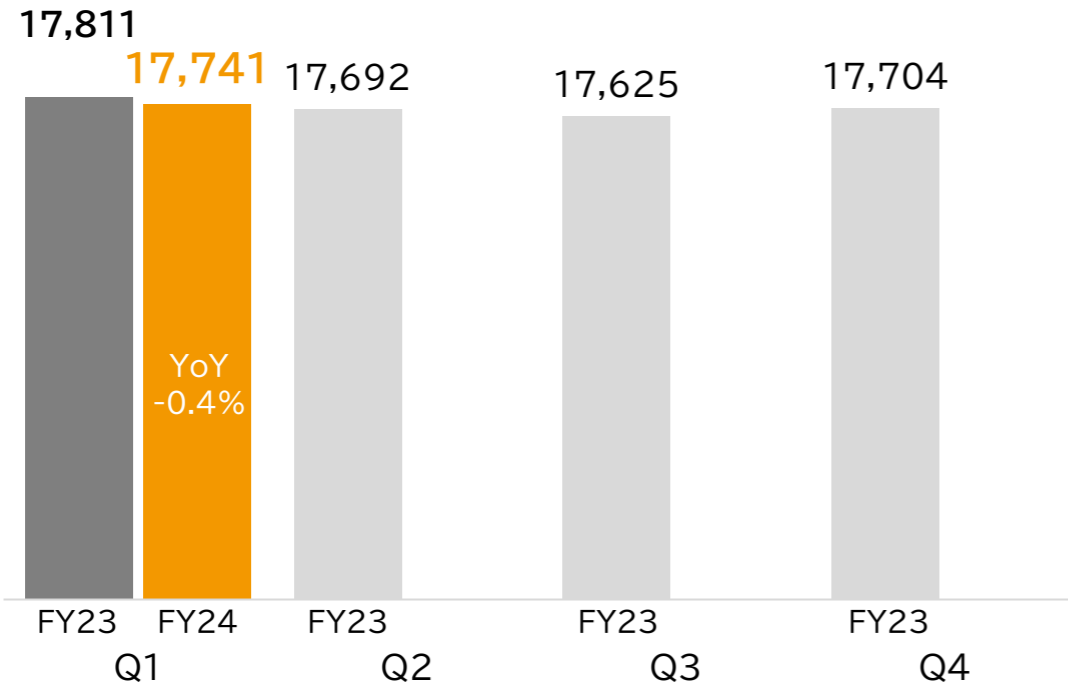
Financial Highlights (Medical Business)



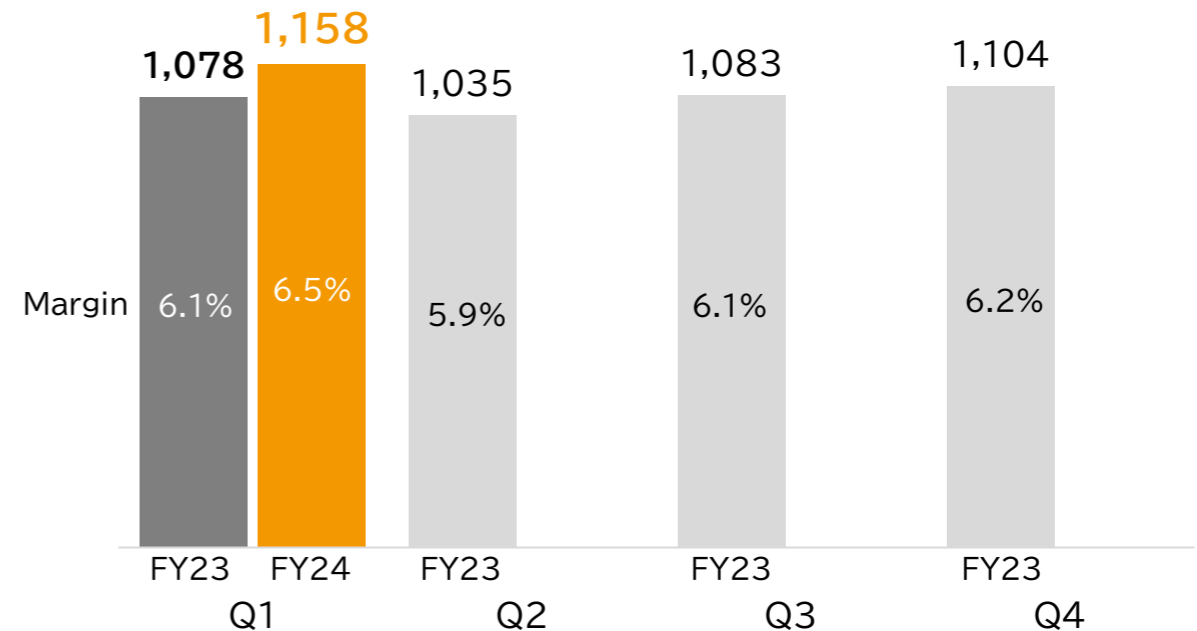
- 売上高: 既存の請負・派遣業務における新規受注や既存顧客の価格改定の影響が着実に業績に貢献した一方、前年同期に発生したコロナ関連業務の特需約6.7億円が剥落した影響により、前年同期比0.4%減収
- 営業利益: 請負・派遣業務の増収効果、前年度に計上した想定以上の新規立上費用がなくなった影響等により7.5%増益
- Net Sales: While new contracts in existing contracted and worker dispatching services and the impact of revisions to prices for existing customers consistently contributed to performances, sales decreased 0.4% year on year due to the impact of the absence of the sales, approximately 670 million yen, attributable to the end of services for COVID-19-related demand in the same period of the previous fiscal year.
- Operating Profit: Profit increased 7.5% mainly due to higher sales in contracted and worker dispatching services and the absence of the higher-than-assumed start-up costs for new contracts posted in the previous fiscal year.

百万円 Million yen

売上高
Net Sales



営業利益
Operating Profit



四半期業績(介護事業)

Financial Highlights (Erdely Care Business)

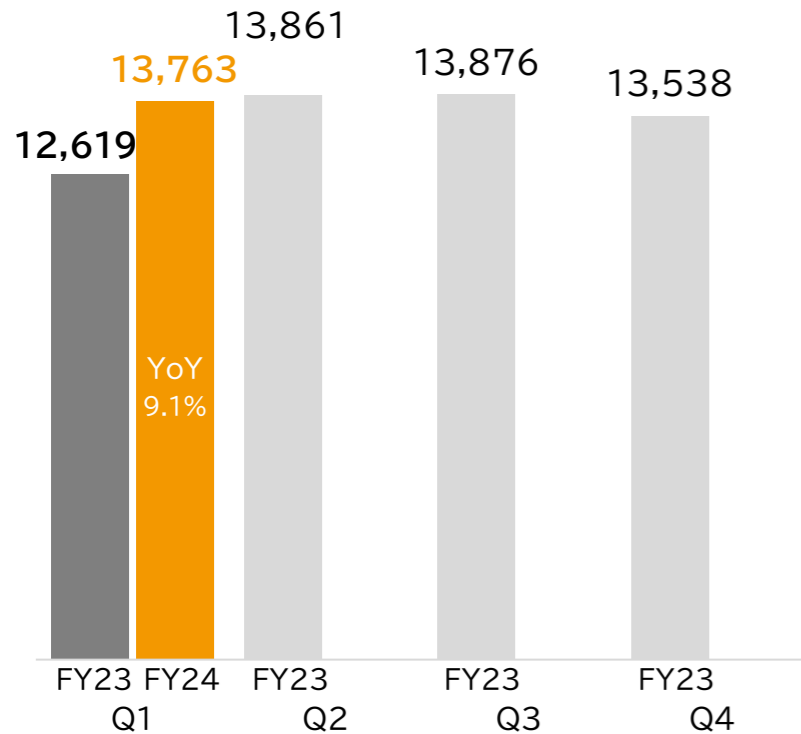


- 売上高: コロナ禍からの回復とFY2023M&Aの貢献等により前年同期比9.1%増収
- 営業利益: コロナ禍からの回復による増収効果、前年度の減損損失の計上に伴う減価償却費及びのれん償却費の減少等により前年同期比43.9%の大幅増益

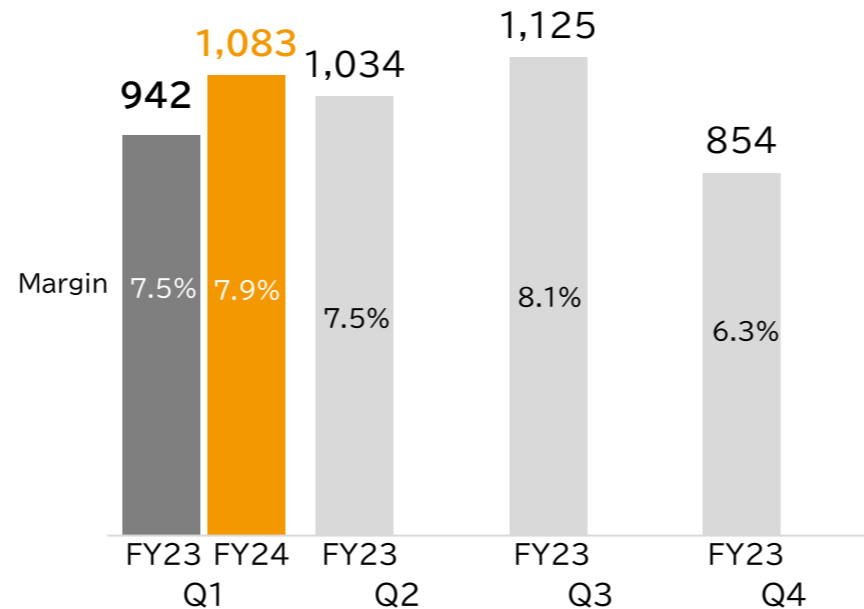
- Net sales: Increased 9.1% year on year due to recovery from the effects of the COVID-19 pandemic and contributions due to M&A activities in FY2023.
- Operating Profit: Profit increased significantly by 43.9% year on year, mainly reflecting the growth of sales driven by the recovery following the COVID-19 pandemic, the decrease in depreciation attributable to the posting of impairment losses in the previous year, and the decline of amortization of goodwill.

百万円 Million yen

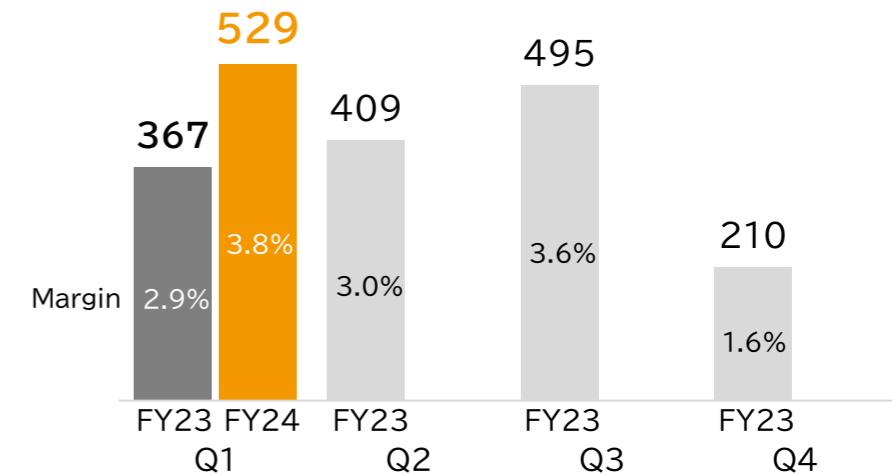
売上高
Net Sales



EBITDA*



営業利益
Operating Profit



* EBITDA=営業利益+減価償却費+のれん償却額
EBITDA= Operating profit + Depreciation + Amortization of goodwill

四半期業績(こども事業)

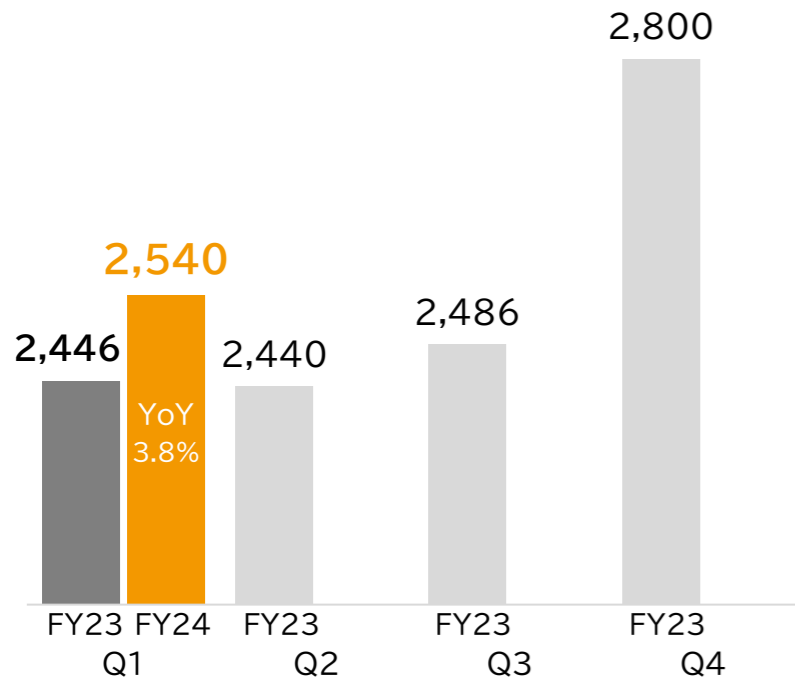
Financial Highlights (Children Business)



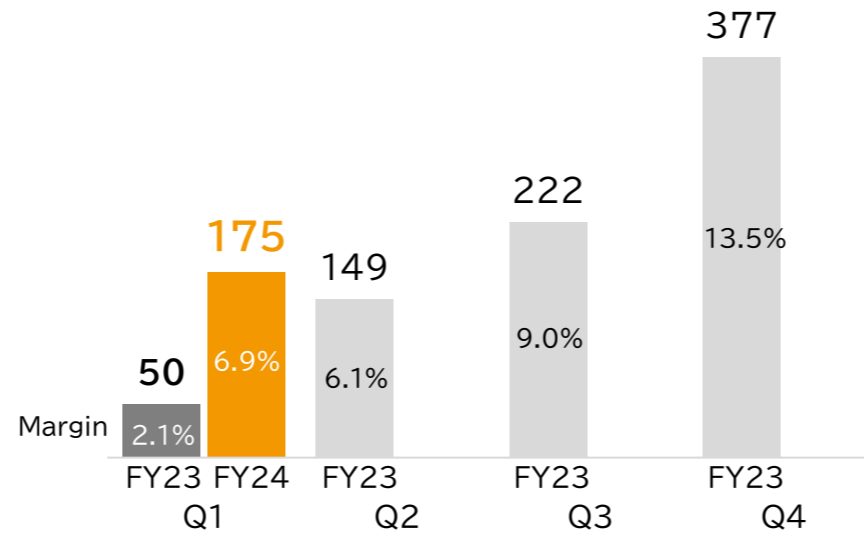
- 売上高: 園児数の増加等により前年同期比3.8%増収
- 営業利益: 増収効果や求人費の減少等により前年同期比で大幅に改善
- Net sales: Increased 3.8% year on year partly due to an increase in the number of children attending the company's child-care centers.
- Operating Profit: Improved significantly year on year, mainly reflecting growth in sales due to higher unit prices and a decrease in recruitment costs.

百万円 Million yen

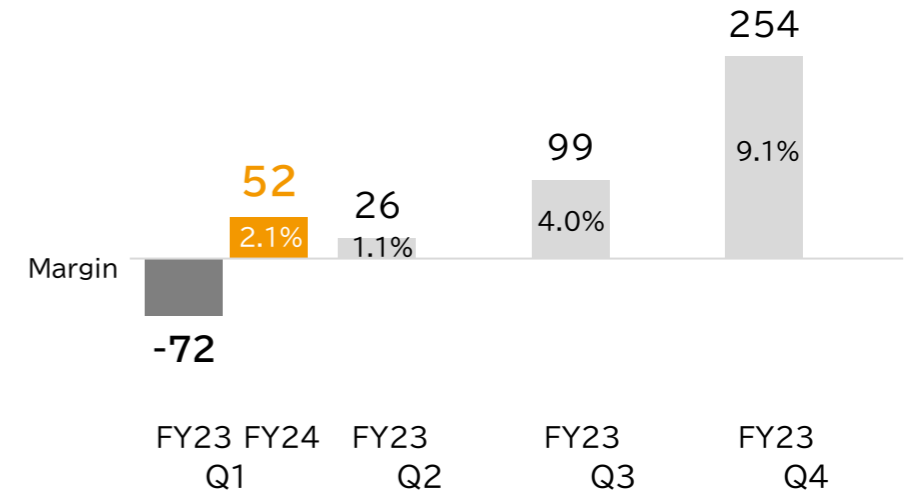
売上高
Net Sales



EBITDA*



営業利益
Operating Profit



* EBITDA=営業利益+減価償却費+のれん償却額
EBITDA= Operating profit + Depreciation + Amortization of goodwill

四半期業績(スマートホスピタル事業)

Financial Highlights (Smart Hospital Business)

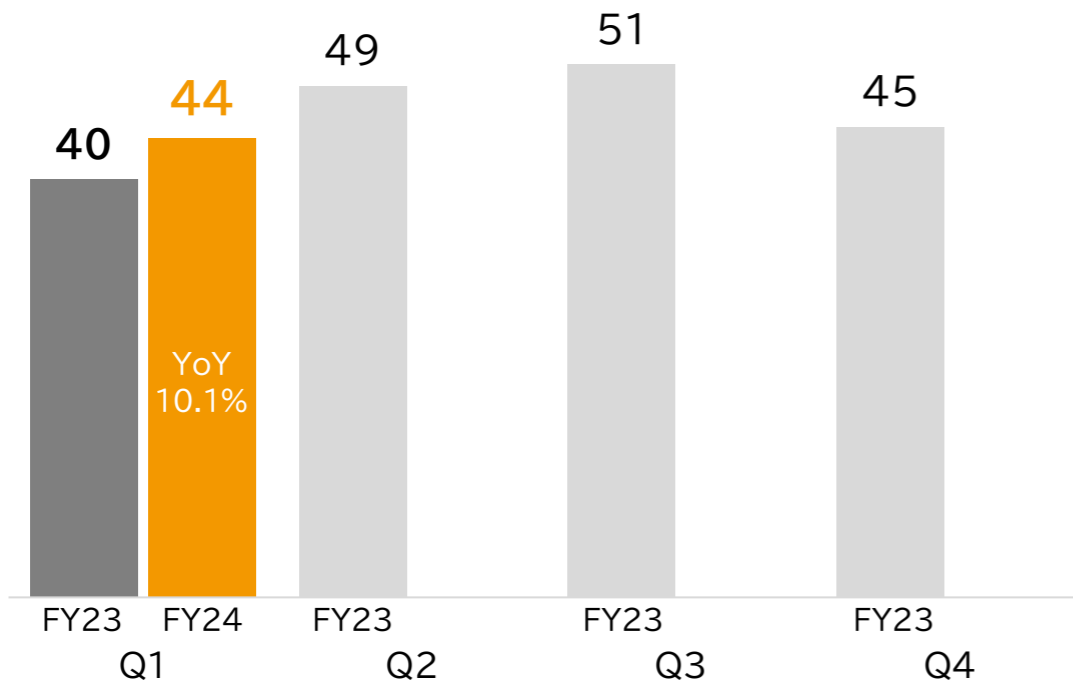


- 売上高: 顧客増により前年同期比10.1%増収
- 営業利益: 2023年10月以降の事業構造改革により、営業損失は過去最高水準まで改善
- Net sales: Increased by 10.1% year on year, driven by increased customers.
- Operating Profit: The operating loss was a record low due to the business structural reform that started to be implemented in October 2023.

百万円 Million yen

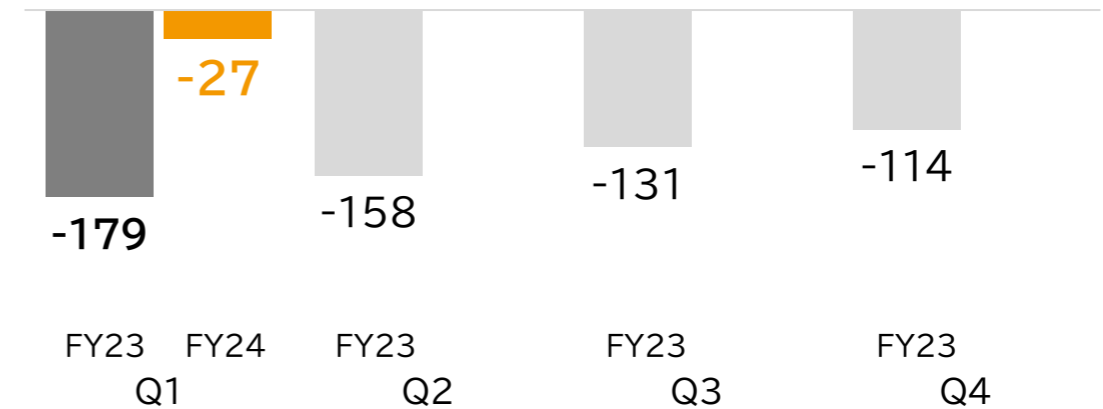
売上高

Net Sales



営業損失

Operating Loss



02

重点取り組みの進捗

Progress of Priority Initiatives

戦略の軌道修正

(介護事業)

厳選した介護M&A及び新規施設開設

(スマートホスピタル事業)

収益性の高いサービスへの特化

Changing the trajectory of strategy

(Elderly Care Business)

Carefully selected elderly care M&A actions and the opening of new facilities

(Smart Hospital Business)

Specializing in highly profitable services

新成長戦略

(医療事業)

公的病院を中心とした医事請負から、派遣、採用、育成、リモート医事などの各サービスを組み合わせた総合的なソリューションの提供へ
クリニック・民間病院へのサービス提供を加速

New growth strategy

(Medical Business)

Shifting from medical outsourcing with a focus on public hospitals toward providing comprehensive solutions that combine various services including worker dispatching, recruitment, training and remote administration medical services

Acceleration of service provision to clinics and private hospitals

新たな柱の開拓

(新規)

ソラストの強みを活かし、既存事業と高シナジーの領域における外部パートナーとの連携やM&Aの活用

Developing new pillars

(New)

Leveraging Solasto's strengths to pursue coordination with partners and utilize M&A in areas with a high degree of synergy with existing businesses

戦略の軌道修正(介護事業): 新規施設開設

Changing the trajectory of strategy (Elderly Care Business): The opening of new elderly care facilities

- 2024年4月に「グループホーム幸せふくろう八王子^{さしゅうまち}左入町(東京都八王子市)」を、7月に「有料老人ホーム^{いろは}彩晴^{はやみぐん}(大分県速見郡)」をオープン
- 既存エリアでのサービスを充足
- We opened the Shiawase Fukuro Hachioji Sanyuumachi as a group home in Hachioji, Tokyo in April 2024, and Iroha as a nursing home in Hayami-gun, Oita in July 2024.
- Fulfillment of demand for services in existing areas.



グループホーム
グループホーム幸せふくろう八王子左入町



場所: 東京都八王子市左入町
サービス: グループホーム、小規模

Address: Sanyuumachi, Hachioji-shi, Tokyo
Services: Group home, Small scale multifunctional care facility

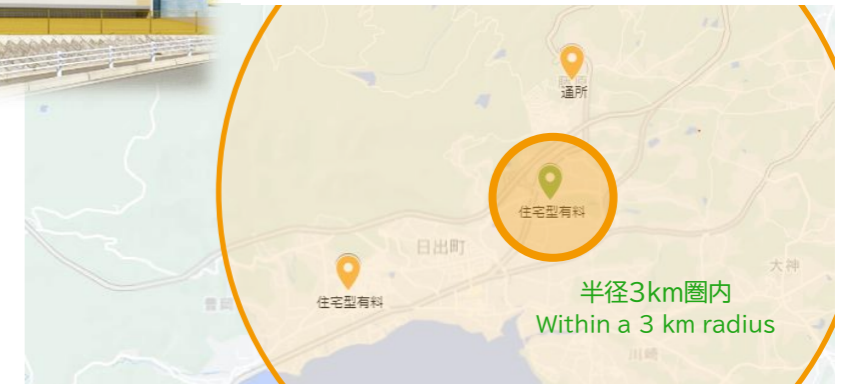


有料老人ホーム 彩晴^{いろは}



場所: 大分県速見郡日出町大字藤原
サービス: 有料、デイサービス

Address: Fujiwara, Hayami-gun Hijimachi, Oita
Services: Nursing home, Day service



戦略の軌道修正

(介護事業)

厳選した介護M&A及び新規施設開設

(スマートホスピタル事業)

収益性の高いサービスへの特化

Changing the trajectory of strategy

(Elderly Care Business)

Carefully selected elderly care M&A actions and the opening of new facilities

(Smart Hospital Business)

Specializing in highly profitable services

新成長戦略

(医療事業)

公的病院を中心とした医事請負から、派遣、採用、育成、リモート医事などの各サービスを組み合わせた総合的なソリューションの提供へ
クリニック・民間病院へのサービス提供を加速

New growth strategy

(Medical Business)

Shifting from medical outsourcing with a focus on public hospitals toward providing comprehensive solutions that combine various services including worker dispatching, recruitment, training and remote administration medical services

Acceleration of service provision to clinics and private hospitals

新たな柱の開拓

(新規)

ソラストの強みを活かし、既存事業と高シナジーの領域における外部パートナーとの連携やM&Aの活用

Developing new pillars

(New)

Leveraging Solasto's strengths to pursue coordination with partners and utilize M&A in areas with a high degree of synergy with existing businesses

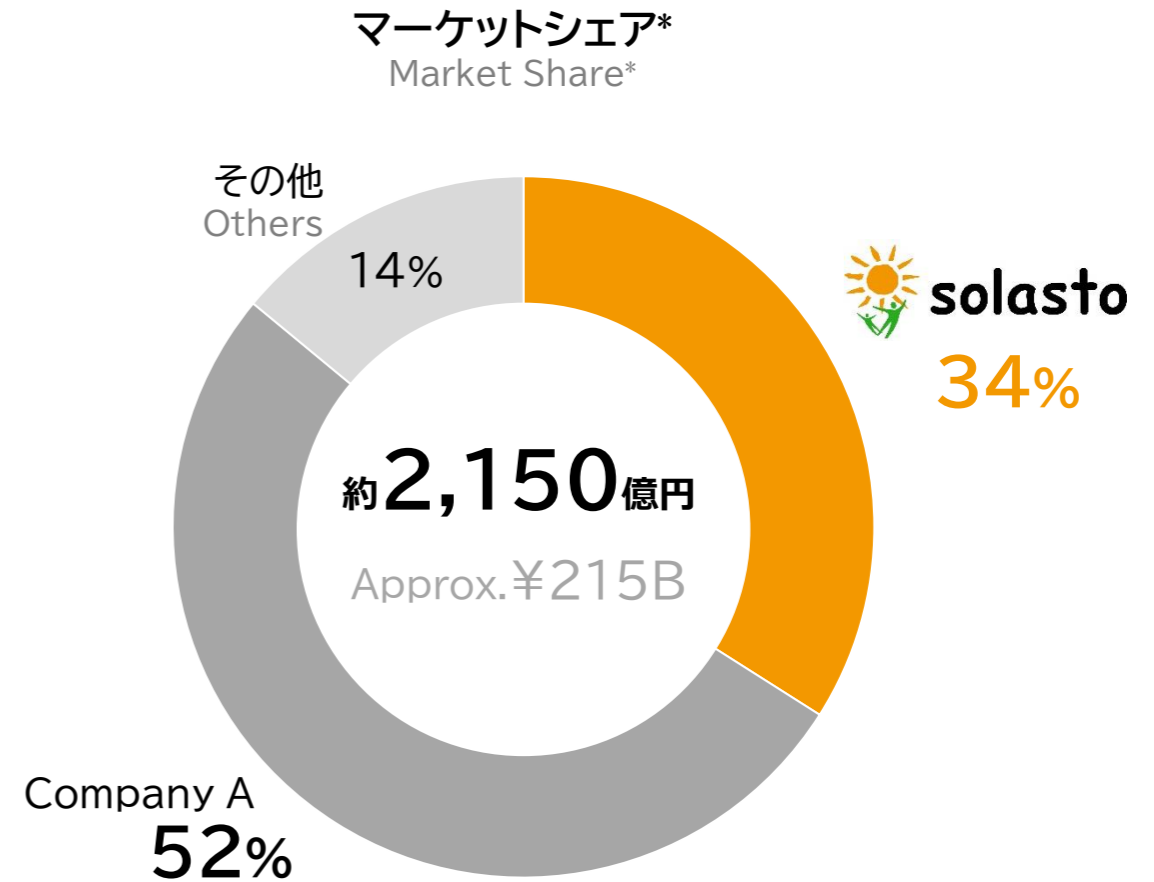
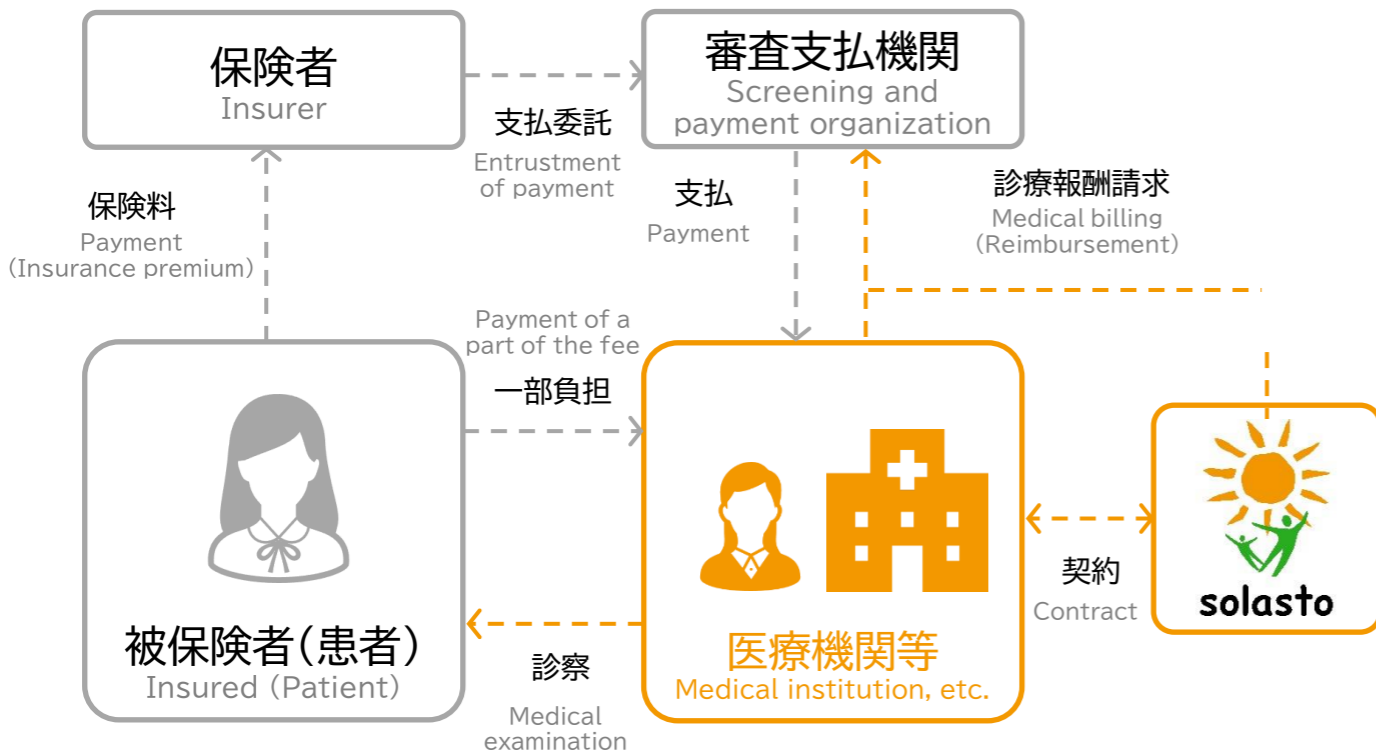
新成長戦略(医療事業): 医療事業の原点

New growth strategy (Medical Business): Origin of the Medical Business



- 1958年に新医療費体系が制定され、診療報酬請求に関する複雑な事務について医師からの悩み相談を受けたことが医療事業の原点
- 以降は、公立病院を中心としたマーケットでビジネスを拡大し、当社と1社で寡占化状態
- The origin of the medical business is a consultation request that we received from doctors regarding complicated administrative work related to medical billing when a new medical fee system was established in 1958.
- Since then, we have been expanding the business with a focus on public hospitals, and together we and another company have an oligopolistic share of the market.

診療報酬請求の流れ
Medical billing reimbursement flow



* 医療事業受託市場の2023年度の業界シェア。
富士経済ネットワークス「2018年版サービス産業要覧」を参考にソラスト推計
Share of the contracted medical administration service market for FY2023 Estimated by Solasto
referencing the Overview of the Service Industry 2018 published by Fujikeizai Networks.

新成長戦略(医療事業): 医療事務受託のマーケット



New growth strategy (Medical Business): The contracted medical administration services market

- 国内の民間病院(約6,700施設)・診療所(約100,000施設)は、計1.6兆円(当社推計)のポテンシャルマーケット
- 特に診療所では、医師が自ら医療事務に従事しており、診療以外の多くの悩みを抱えている
- Domestic private hospitals (approximately 6,700 facilities) and clinics (approximately 100,000 facilities) are a potential 1.6 trillion yen market.
- Notably, doctors at clinics have to do many administrative tasks themselves, and much of their time is taken up by tasks unrelated to the actual provision of medical care.

市場規模*
Market volume*

ソラストのミッションは「医師を煩雑な事務作業から解放すること」
Solasto's mission is to "Release doctors from laborious medical administration tasks."

Public hospital
(1,500 hospitals)

Number of people engaged in
medical administration services:
Approx. 50,000 people

公立病院
(約1,500施設)

医事従事者:約5万人

約2,000億円

Approx. ¥200B

→ 多くは医療事務をアウトソース

Many rely on outsourced medical
administration services

Private hospital
(6,700 hospitals)

Approx. 200,000 people

民間病院
(約6,700施設)

医事従事者:約20万人

約8,000億円

Approx. ¥800B

→ 多くは自前で医療事務の組織を構築

Many have medical administration
service organizations

Clinics
(100,000 clinics)

Approx.
200,000 people

診療所
(約100,000施設)

医事従事者:約20万人

約8,000億円

Approx. ¥800B

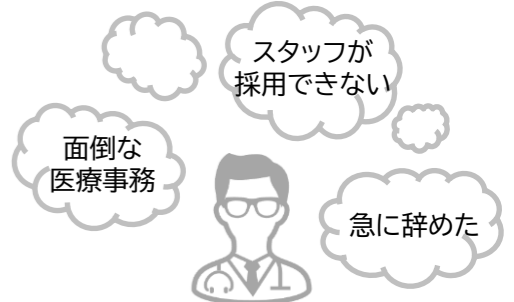
→ 医師自ら、複雑な診療報酬請求を理解、
人材を採用し・育成し・定着を図る

Doctors understand the complicated
medical billing process and work to recruit,
develop and retain personnel on their own



診療に専念できる

Doctors are able to concentrate
on providing medical care.



診療以外の悩みが多い

Much of doctors' time is taken
up by tasks unrelated to the
actual provision of medical care

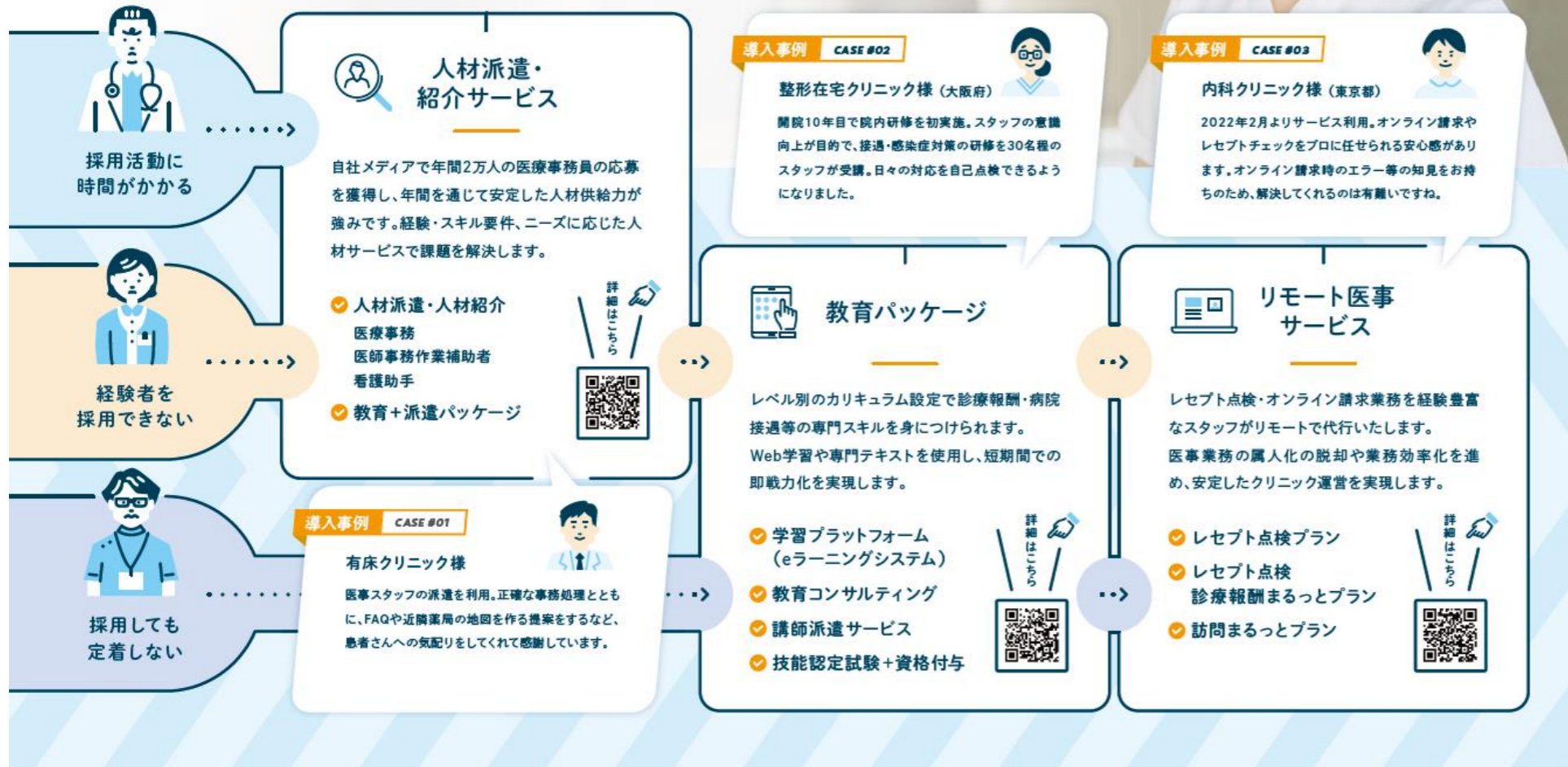
* 厚生労働省「医療施設調査」の施設数・医療従事者数よりソラスト推計
By Solasto based on the number of medical facilities and the number of people engaged
in medical administration tasks published in the Ministry of Health, Labour and Welfare's
Survey of Medical Facilities.

医院によって人材のニーズは違うから ソラストで見つける、育てる、任せる。

取引先医療機関数
約**1,500**件

時間をかけても経験者を採用できない、採用してもすぐに辞めてしまう。

医院やクリニックの運営にはそれぞれステージがあります。いま置かれている状況や困りごとが違うから、人材に求める経験やスキルも違う。
 約60年の業界経験を持つソラストならではの医療人材サービスは、医院機関の課題を横断的に解決することができます。
 いま必要なサービスを導入することで、スムーズでストレスフリーな医療運営を実現しましょう。



(Overview of the brochure)
 Different doctors have different human resources issues.

- They must spend a lot of time on recruitment activities
- It is hard to hire experienced staff
- Once staff are hired, it is hard to retain them

This is why Solasto is here to recruit and train staff and provide other services.

Personnel dispatch/referral services
 Educational program packages
 Remote medical administration services

新成長戦略(医療事業): 営業体制の強化

New growth strategy (Medical Business): Strengthening the sales structure

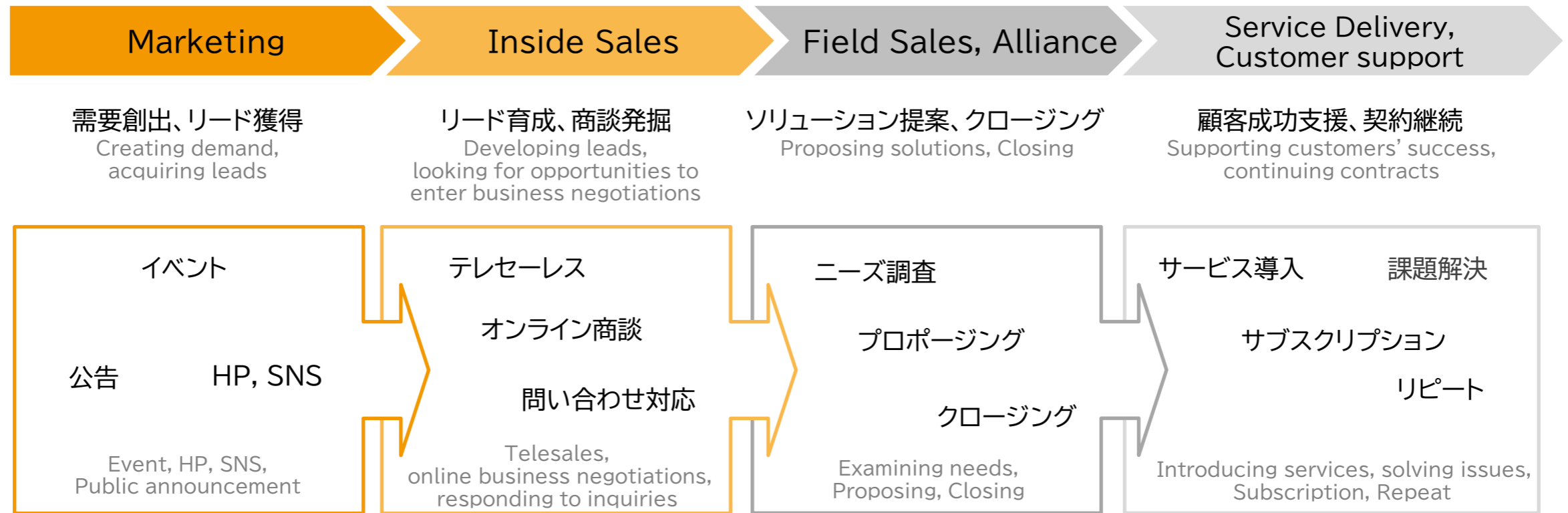
- 診療所は、購買特性や意思決定プロセスが病院と大きく異なり、限りなくBtoCのビジネスに近い
- これに対応した営業体制として、既存の病院向けのGTM*機能に加えて、新たなマーケティング機能と専用の営業組織を組成
- Clinics are very different from hospitals from the perspectives of their purchasing characteristics and decision-making processes. these operate in a way that is extremely similar to BtoC businesses.
- To build a system able to responds to this, we have created new marketing functions in addition to the existing GTM* functions for hospitals, and also dedicated sales organization.

新たに構築したGTM機能

Newly created GTM functions

ソラスト従来のGTM機能

Solasto's existing GTM functions



* GTM(Go to Market):市場進出戦略

新成長戦略(医療事業): 株式会社DONUTSとのパートナー契約締結

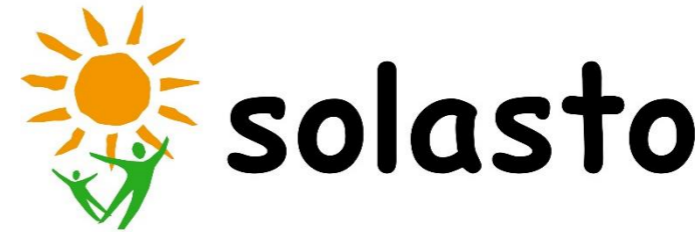
New growth strategy (Medical Business): Conclusion of a partnership agreement with Donuts Co., Ltd.



- 診療所向けに電子カルテを提供する株式会社DONUTSと医療機関へのサービス提供に関する包括的なパートナー契約を締結(2024年8月)
- 当社の人材派遣・採用、教育、リモート医事等を株式会社DONUTSのサービスメニューの一つとして診療所に提供し、医師が抱える「人材確保・定着」、「スキルアップ」、「業務負荷低減」などの課題解決をサポート
- We signed a comprehensive partnership agreement with Donuts Co., Ltd., a company electronic medical records services to clinics, regarding the provision of services to medical institutions (August 2024).
- Our personnel dispatching/recruitment, education and remote medical administration services will be provided to clinics as optional services from Donuts Co., Ltd., to address issues that doctors face, such as “securing and retaining medical administrative staff,” “improving their skills,” and “reducing their workload”

DONUTS

×



医療DX・電子カルテのノウハウ、
日本全国の診療所との顧客基盤

Expertise on the digital transformation of medical services/electronic medical records, establishing a customer base with clinics nationwide.

人材派遣・採用、教育、
リモート医事等のサービス提供

Provision of personnel dispatching, recruitment, education, remote medical administration and other services

診療所が抱える人材や業務効率などの課題解決に貢献

Contributing to solving issues such as personnel and operational efficiency faced by clinics

[詳しい情報はこちら](#)



- 民間病院、診療所マーケットへの取組み体制は、マーケティング及び営業で想定以上に機能しており、多くのリードの創出や高い確率での案件化に繋がっている
- 中でも人材派遣サービスは想定を大きく上回るニーズが顕在化。また、人材派遣サービスの引き合いから、教育、リモート医事サービスへ展開するソリューション営業が可能となっている
- 高いニーズのある派遣人材の採用の拡充に向けて、採用体制、採用システム等採用力の強化を推進中

- The system facilitating initiatives for the private hospital and clinic market is functioning better than expected regarding marketing and sales leading to the creation of many leads and the highly possible acquisition of projects.
- In particular, it has become apparent that demand significantly exceeds expectations. In addition, solution sales are possible by developing inquiries regarding the personnel dispatching service into education and remote medical administration services.
- Strengthening recruiting capabilities, including recruiting systems and recruiting software, to increase the hiring of temporary staff, for which there is a high demand.

03

FY2024 業績予想

Forecast

- 2024年度は、前年度に落ち込んだ営業利益のV字回復を実現し、同時に持続的な成長を推進するための基盤づくりの1年とする
- We will make FY2024 a year for achieving a V-shaped recovery from the operating profit that declined in the previous fiscal year, while simultaneously laying the foundations for driving sustained growth

百万円 Million yen		FY2023	FY2024	YoY(%)
売上高	Net Sales	135,139	139,000	+2.9%
EBITDA 同率	EBITDA Margins	8,856 6.6%	9,550 6.9%	+7.8%
営業利益 同率	Operating Profit Margins	5,517 4.1%	6,200 4.5%	+12.4%
経常利益	Ordinary Profit	5,564	6,050	+8.7%
当期純利益	Net Income	2,257	2,500	+10.7%

セグメント別業績予想(セグメント変更の影響調整後)

Forecasts by Segment (After Adjusting for the Effects of Segment Changes)



- 売上高: 介護事業の2023年度M&Aの貢献、医療事業の新規契約受注や既存顧客の売上拡大等により2.9%増収計画
- 営業利益: 積極的な賃上げによる人件費増を、医療及び介護事業の増収効果やスマートホスピタル事業の収益性改善等で吸収し二桁増益を目指す
- Net sales: Forecast 2.9% increase in net sales, in part reflecting contributions from M&A activities in FY2023 in the Elderly Care Business, new contracts in the Medical Business, and expanded sales from existing customers
- Operating profit: Aiming for a double-digit increase in operating profit with higher personnel expenses due to compensation improve increases more than offset with the effects of increased net sales from the Medical and Elderly Care businesses, and improved profitability in the Smart Hospital Business

	売上高 Net Sales				営業利益 Operating Profit				EBITDA			
	FY2023	FY2024	YoY	YoY (%)	FY2023	FY2024	YoY	YoY (%)	FY2023	FY2024	YoY	YoY (%)
百万円 Million yen												
医療事業 Medical Business	70,833	72,400	+1,566	+2.2%	4,301	4,310	+8	+0.2%	4,666	4,670	+3	+0.1%
介護事業 Elderly Care Business	53,895	56,100	+2,204	+4.1%	1,482	1,750	+267	+18.0%	3,957	4,250	+292	+7.4%
こども事業 Children Business	10,174	10,200	+25	+0.3%	307	270	-37	-12.3%	801	760	-41	-5.2%
スマートホスピタル 事業・他 Smart Hospital Business and Others	236	300	+63	+27.0%	-575	-130	+445	—	-568	-130	+438	—
Total	135,139	139,000	+3,860	+2.9%	5,517	6,200	+682	+12.4%	8,856	9,550	+693	+7.8%

04 Appendix

		FY2021	FY2022	FY2023	FY2024 Q1	FY2024 予想 Forecast	目標・目安 Target
ROE	ROE	18.1%	15.2%	10.7%	—	12.0%*1	>15%
ROIC	ROIC	8.8%	9.1%	7.9%	—	9.1%	>10%
ハードルレート	Hurdle rate	6.5%	6.5%	6.5%	6.5%	6.5%	—
WACC*2	WACC*2	6.1%	6.1%	5.1%	—	—	—
Net debt/EBITDA倍率*3:倍	Net debt/EBITDA*3 : x	2.1	1.5	1.5	1.4	—	< 3.5
D/Eレシオ*4:倍	Debt/equity ratio*4 : x	1.4	1.2	1.4	1.3	—	—
FCF(営業CF+投資CF) (百万円)	Free cash flow (Yen1M)	-1,927	6,840	5,096	578	—	—
1株当たり配当額 (円)	Dividend per share (Yen)	20.0	20.0	20.0	—	20.0	配当性向 30%までは 20円維持
配当性向(連結)	Consolidated dividend payout ratio	53.9%	59.6%	83.0%	—	74.9%	We will maintain dividends of 20 yen up to a dividend payout ratio of 30%

*1 当期純利益は業績予想数値を、期末自己資本は2025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 2025

*2 各年度3月末時点の推計値
Estimated values as of the end of March each fiscal year

*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

*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

百万円 Million yen		FY2023 Q1	FY2024 Q1	YoY(%)
売上高	Net Sales	32,923	34,101	+3.6%
EBITDA 同率	EBITDA Margins	1,982 6.0%	2,478 7.3%	+25.0%
営業利益 同率	Operating Profit Margins	1,195 3.6%	1,714 5.0%	+43.5%
経常利益	Ordinary Profit	1,081	1,596	+47.7%
当期純利益	Net Income	3,390	853	-74.8%

連結貸借対照表

Consolidated Balance Sheets



百万円 Million yen		Mar.31, 2024	Jun.30, 2024
流動資産	Current assets		
現金及び預金	Cash and deposits	15,115	12,907
売掛金	Accounts receivable - trade	15,018	15,335
その他	Others	2,150	2,033
流動資産合計	Total current assets	32,284	30,296
固定資産	Non-current assets		
建物及び構築物	Buildings and structures-net	9,252	9,150
土地	Land	5,685	5,685
のれん	Goodwill	15,377	14,964
その他	Others	12,599	11,082
固定資産合計	Total non-current assets	42,915	40,882
資産合計	Total assets	75,199	71,179
流動負債	Current liabilities		
短期借入金	Short-term borrowings	500	—
1年内返済予定の長期借入金	Current portion of long-term borrowings	4,782	4,782
未払金	Accounts payable-other	10,859	10,770
その他	Others	8,439	6,819
流動負債合計	Total current liabilities	24,582	22,373
固定負債	Non-current liabilities		
長期借入金	Long-term borrowings	19,942	18,622
その他	Others	10,189	9,771
固定負債合計	Total non-current liabilities	30,132	28,394
負債合計	Total liabilities	54,714	50,767
純資産	Total net assets	20,485	20,411
負債純資産合計	Total liabilities and net assets	75,199	71,179

補足情報 Supplementary Information

未払金
・社員給与

借入金
・25,225百万円(2024年3月末)
↓
・23,405百万円(2024年6月末)

Accounts payable-other
・Employee salary

Bank loan
・¥25,225M (as of Mar.31, 2024)
↓
・¥23,405M (as of Jun.30, 2024)

連結キャッシュ・フロー計算書

Consolidated Statement of Cash Flows



百万円 Million yen		FY2023 Q1	FY2024 Q1
税金等調整前四半期純利益	Profit before income taxes	3,909	1,596
減価償却費	Depreciation	359	350
のれん償却額	Amortization of goodwill	428	413
減損損失	Impairment loss	—	—
負ののれん発生益	Gain on negative goodwill	-2,828	—
法人税等の支払額	Income taxes paid	-1,272	-1,008
その他	Others	66	-1,660*
営業CF	Net cash provided by operating activities	662	-309
有形固定資産の取得による支出	Purchase of property, plant and equipment	-285	-145
有形固定資産の売却による収入	Proceeds from sale of property, plant and equipment	—	0
無形固定資産の取得による支出	Purchase of intangible assets	-106	-192
投資有価証券の取得による支出	Purchase of investment securities	—	—
事業譲受による支出	Payments for acquisition of businesses	—	—
子会社株式の取得による支出	Purchase of shares of subsidiaries	-74	—
子会社株式の取得による収入	Proceeds from purchase of shares of subsidiaries	384	—
金銭の信託の解約による収入	Proceeds from cancellation of money held in trust	—	1,107
その他	Others	-38	116
投資CF	Net cash used in investing activities	-120	887
短期借入金(借入—返済)	Short-term borrowings (borrowed—return)	2,500	-500
長期借入金(借入—返済)	Long-term borrowings (borrowed—return)	-270	-1,320
配当金の支払額	Dividends paid	-942	-916
その他	Others	-47	-50
財務CF	Net cash used in financing activities	1,239	-2,786
現金及び現金同等物の増減額	Net increase (decrease) in cash and cash equivalents	1,781	-2,208
現金及び現金同等物の期首残高	Cash and cash equivalents at beginning of period	11,857	15,115
現金及び現金同等物の期末残高	Cash and cash equivalents at end of period	13,638	12,907
FCF(営業CF+投資CF)	Free cash flows	541	578

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

		FY2023 Q1	FY2024 Q1	FY2024 予想 Forecast
償却	Amortization			
減価償却費	Depreciation	359	350	1,850
のれん償却額	Amortization of goodwill	428	413	1,500
償却合計	Amortization total	787	763	3,350
投資	Investment			
設備投資	CAPEX	635	237	—
M&A	M&A	-309	—	—
投資有価証券取得	Equity investment	—	—	—
投資合計	Investment total	325	237	—

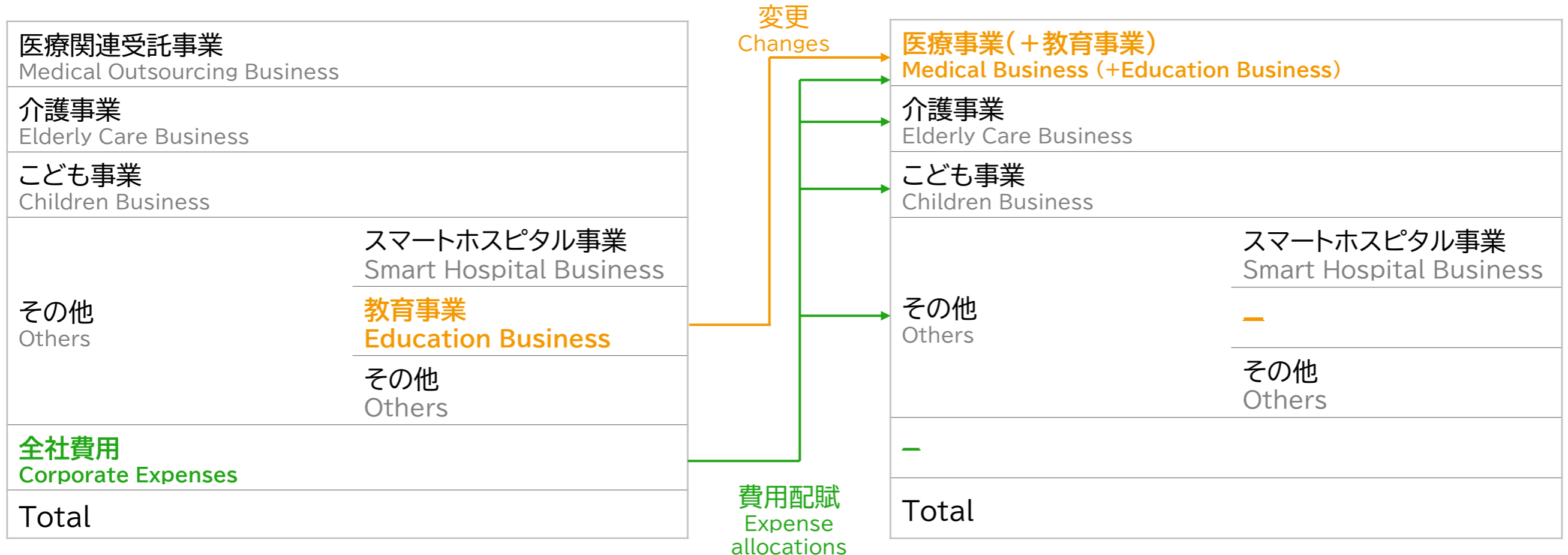
* 社会保険料の支払いが金融機関休業日の影響で繰り越されたことで未払金及び預り金が増加
Increase in accounts payable and deposits due to the fact that payments of social insurance premiums were carried forward due to the impact of the financial institution holiday

事業セグメントの変更について

Changes to Business Segments

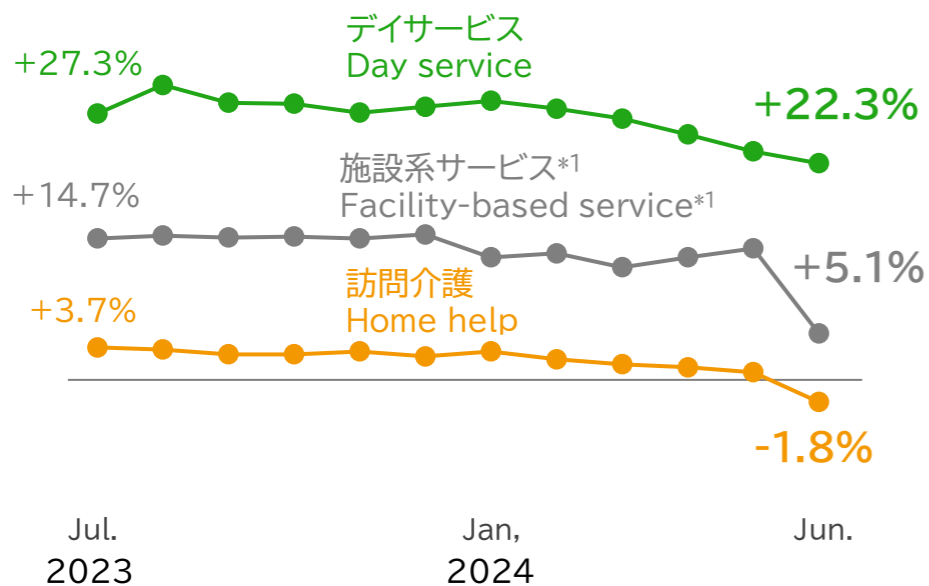


- 2024年度より事業セグメントの変更を実施。事業間のシナジーを強化し、より適正な事業評価を行う
 - セグメント名称を「医療関連受託事業」から「医療事業」に変更し、「その他」に含めていた「教育事業」を「医療事業」に含める
 - 「全社費用」は合理的な配賦基準に基づいて各事業セグメントに配賦
- Changes will be made to business segments starting FY2024. We will strengthen synergies between businesses and carry out more appropriate business evaluations
 - The "Medical Outsourcing Business" segment name will be changed to "Medical Business," and "Education Business," which had been included under "Others," will now fall under "Medical Business."
 - "Corporate Expenses" will be eliminated, and allocated to each business segment based on reasonable allocation criteria



利用者数伸び率

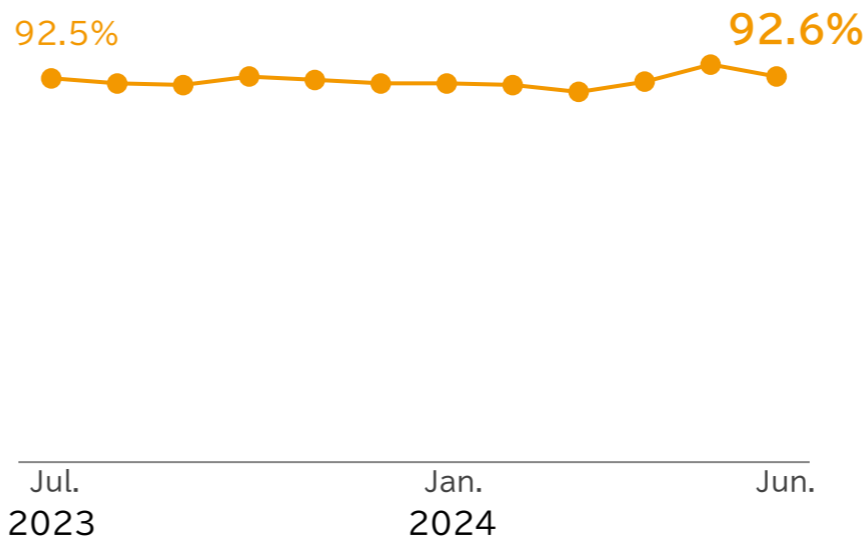
Growth Rate of Monthly Service Users



*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

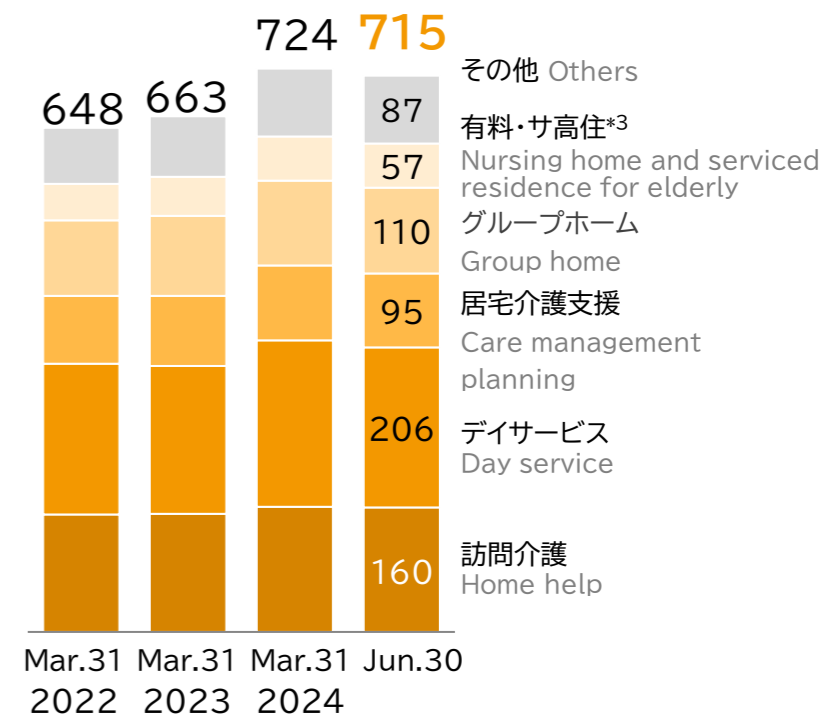
施設系サービス月末入居率

Occupancy Rate of Facility-based Service



施設数(ヶ所)*2

Number of Centers by Service (Centers)*2



*2 上記のほかフランチャイズが24ヶ所
In addition, there are 24 other franchises

*3 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

– **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。

– **お問い合わせ先**

株式会社ソラスト(証券コード:6197)
管理本部 広報・IR部 IR課
〒108-8210 東京都港区港南2丁目15番3号
メール:ir@solasto.co.jp

– **ホームページ:** <https://www.solasto.co.jp/>



– **ニュースメール:** <https://www.solasto.co.jp/ir/mail/>
最新の適時開示等の当社IRに関する情報を配信しています。



– **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.

– **Contact**

Solasto Corporation (Ticker code: 6197)
Investor Relation Office
2-15-3, Konan, Minato-ku, Tokyo 108-8210, Japan
E-mail:ir@solasto.co.jp

– **HP:** <https://www.solasto.co.jp/en/ir/>

