

Document and entity information

	Mar 2024	Dec 2023
Company information		
Company information		
FASF member mark		-
Document name		第3四半期決算短信 〔日本基準〕(連結)
Filing date	2024-02-09	
Company name		MATSUDA SANGYO Co.,Ltd.
Stock exchange listings		
Tokyo		true
Tokyo Prime		true
Tokyo Standard		-
Tokyo Growth		-
Tokyo 1st section		-
Tokyo 2nd section		-
Tokyo Mothers		-
Tokyo JASDAQ		-
Tokyo PRO Market		-
Tokyo Others		-
Nagoya		-
Nagoya Premire		-
Nagoya Main		-
Nagoya Next		-
Nagoya Others		-
Sapporo		-
Sapporo		-
Sapporo Ambitious		-
Sapporo Others		-
Fukuoka		-
Fukuoka		-
Fukuoka Q-Board		-
Fukuoka Others		-
Phoenix		-
Japan Securities Dealers Association		-
Securities code		74560
URL		https://www.matsuda-sangyo.co.jp
Business category		
General Business	true	
Specific Business		-
Fiscal Year End	2024-03-31	
Quarterly period		3
Representative		
Title		代表取締役社長
Name		松田 芳明
Inquiries		
Title		執行役員 CSR・IR部長
Name		田中 善則
Tel		03-5381-0728
Other		
Quarterly statement filing date (as planned)		2024-02-13
Dividend payable date (as planned)		-
Supplemental material of quarterly results		true
Way of getting		-
Convening briefing of quarterly results		-
Target for briefing of quarterly results		-
Note to fraction processing method		(百万円未満切捨て)

Business Results-Quarterly operating results

(in millions of yens)

	Dec 2023	Dec 2022
Quarterly operating results		
Quarterly operating results		
Consolidated operating results		
Consolidated income statements information		
Net sales		
Net sales	271,388	270,528
% change	0.3	32.9
Operating profit		
Operating profit	7,181	11,416
% change	-37.1	9.1
Ordinary profit		
Ordinary profit	7,960	11,374
% change	-30.0	0.9
Profit attributable to owners of parent		
Profit attributable to owners of parent	5,343	7,976
% change	-33.0	1.0
Note to consolidated income statements information		
Comprehensive income		
Comprehensive income	6,870	10,447
Change in comprehensive income	-34.2	24.9
Other consolidated operating results		
Basic earnings per share (Yen)	205.28	305.76
Diluted earnings per share (Yen)	-	-

Business Results-Quarterly financial positions

(in millions of yens)

	Dec 2023	Mar 2023
Quarterly financial positions		
Quarterly financial positions		
Consolidated financial positions		
Total assets	144,246	129,208
Net assets	89,727	84,648
Capital adequacy ratio (%)	62.0	65.4
Note to consolidated financial positions		
Owner's equity	89,468	84,481

Quarterly Dividends

(in millions of yens)

	Mar 2024	Mar 2023
Quarterly dividends		
Quarterly dividends		
Dividends		
Dividend per share (Yen)		
Dividend per share (Yen)		
First quarter		
Result	-	-
Second quarter		
Result	30.00	25.00
Third quarter		
Result	-	-
Year end		
Result		25.00
Forecast	30.00	
Upper	-	

Lower	-	
Annual		
Result		50.00
Forecast	60.00	
Upper	-	
Lower	-	
Correction of dividend forecast from the most recent dividend forecast		
Correction of dividend forecast from the most recent dividend forecast		
Annual	-	

Quarterly Forecasts

(in millions of yens)

Mar 2024

Quarterly forecasts		
Quarterly forecasts		
Title for forecasts		3 . 2024年3月期の 連結業績予想（2023 年4月1日～2024年 3月31日）
Preamble to consolidated forecasts		
Preamble to forecasts		-
Main table of consolidated forecasts		
Net sales		
Net sales		
Forecast		360,000
Upper		-
Lower		-
% change		
Forecast		2.6
Upper		-
Lower		-
Operating profit		
Operating profit		
Forecast		10,000
Upper		-
Lower		-
% change		
Forecast		-27.6
Upper		-
Lower		-
Ordinary profit		
Ordinary profit		
Forecast		11,000
Upper		-
Lower		-
% change		
Forecast		-20.5
Upper		-
Lower		-
Profit attributable to owners of parent		
Profit attributable to owners of parent		
Forecast		7,600
Upper		-
Lower		-
% change		
Forecast		-21.6
Upper		-
Lower		-
Basic earnings per share (Yen)		
Basic earnings per share (Yen)		
Forecast		291.42
Upper		-

Lower	-
Note to consolidated forecasts	
Note to forecasts	-
Correction of financial forecast from the most recent financial forecast	
Correction of financial forecast from the most recent financial forecast	
Forecast	-

Notes, Quarterly-Material changes in subsidiaries during this period changes in scope of consolidations resulting from change in subsidiaries

	Dec 2023
Material changes in subsidiaries during this period (Changes in scope of consolidations resulting from change is subsidiaries)	
Material changes in subsidiaries during this period (Changes in scope of consolidations resulting from change is subsidiaries)	
Others	
Material changes in subsidiaries during this period (Changes in scope of consolidations resulting from change is subsidiaries)	
Material changes in subsidiaries during this period (Changes in scope of consolidations resulting from change is subsidiaries)	-

Notes, Quarterly-Applying of specific accounting of the consolidated quarterly financial statements

	Dec 2023
Applying of specific accounting of the consolidated quarterly financial statements	
Applying of specific accounting of the consolidated quarterly financial statements	
Others	
Applying of specific accounting of the consolidated quarterly financial statements	
Applying of specific accounting of the consolidated quarterly financial statements	-

Notes, Quarterly-Changes in accounting policies and accounting estimates retrospective restatement

	Dec 2023
Changes in accounting policies, accounting estimates and retrospective restatement	
Changes in accounting policies, accounting estimates and retrospective restatement	
Others	
Changes in accounting policies, accounting estimates and retrospective restatement	
Changes in accounting policies based on revisions of accounting standard	-
Changes in accounting policies other than ones based on revisions of accounting standard	-
Changes in accounting estimates	-
Retrospective restatement	-

Notes, Quarterly-Number of issued and outstanding shares common stock

	Dec 2023	Mar 2023	Dec 2022
Number of issued and outstanding shares (common stock)			
Number of issued and outstanding shares (common stock)			
Others			
Number of issued and outstanding shares (common stock)			
Number of issued and outstanding shares at the end of fiscal year (including treasury stock)	26,908,581	26,908,581	

Number of treasury stock at the end of fiscal year	991,290	822,870
Average number of shares	26,031,137	26,085,787

This information is a summary of the earnings report. It does not contain all details included in the earnings report disclosed in Japanese.