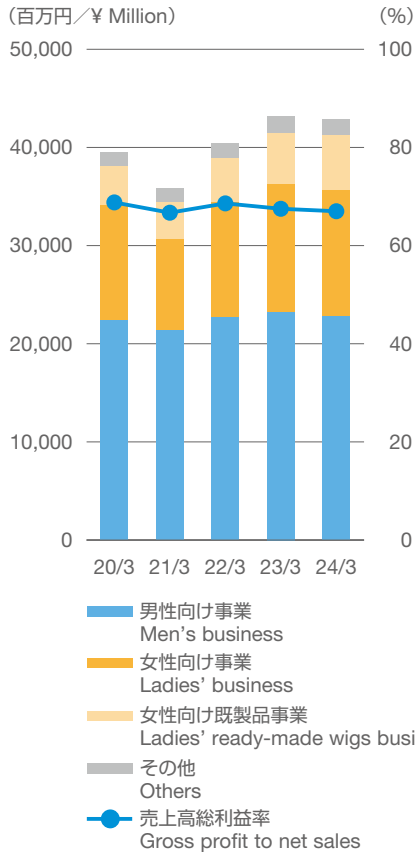


株式会社アートネイチャー
Artnature Inc.

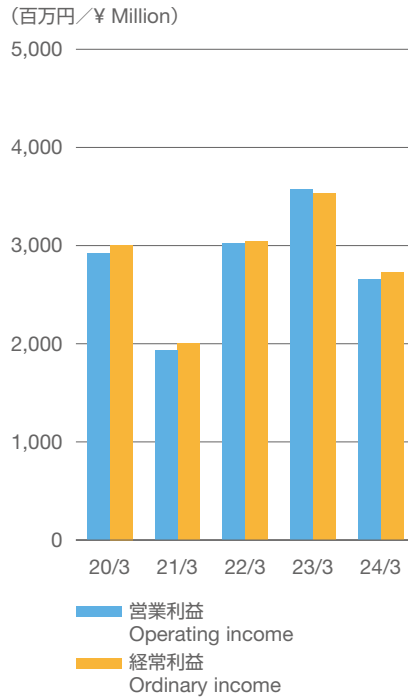
Data Sheets 2024

業績推移 / Business Performance

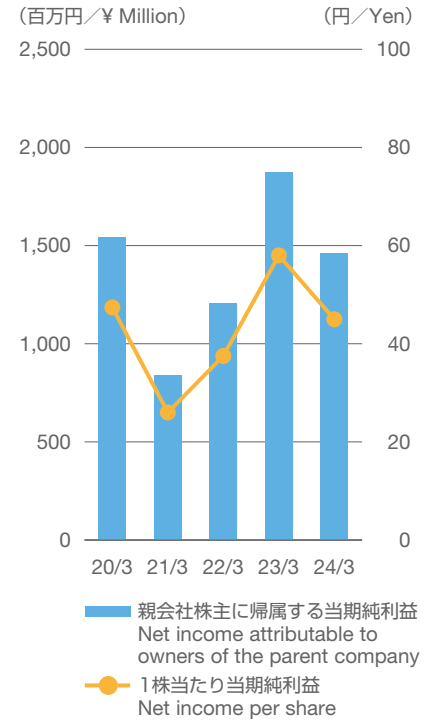
品目別売上高 / 売上高総利益率 Net Sales / Gross Profit to Net Sales



営業利益 / 経常利益 Operating Income / Ordinary Income



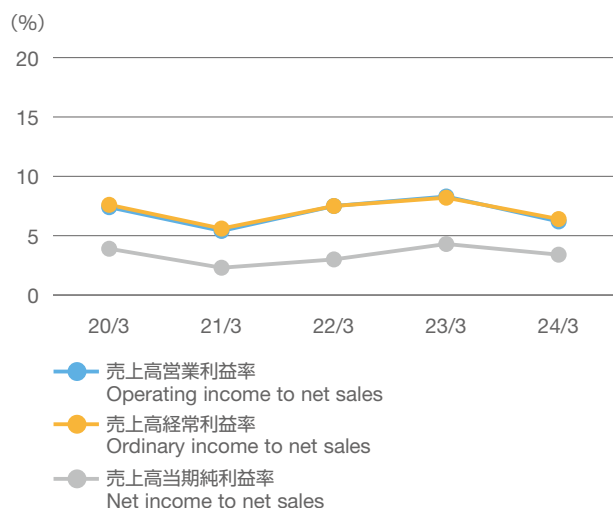
親会社株主に帰属する当期純利益 / 1株当たり当期純利益 Net Income Attributable to Owners of the Parent Company / Net Income per Share



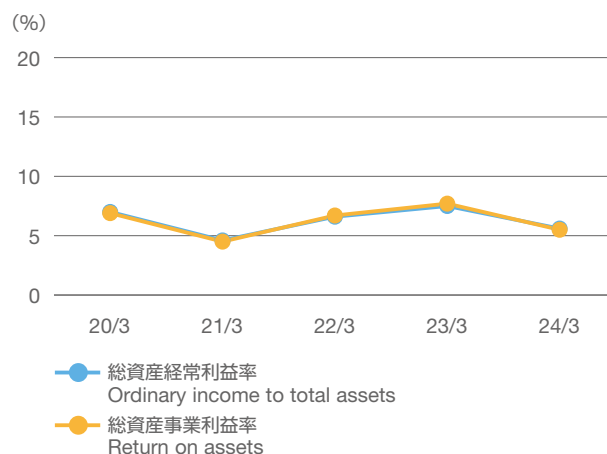
連結主要財務データ / Selected Consolidated Financial Data

決算期 / Fiscal year ended	2020/3	2021/3	2022/3	2023/3	2024/3
売上高(百万円) / Net sales (¥ Million)	39,484	35,868	40,437	43,209	42,850
男性向け事業 / Men's business	22,369	21,322	22,660	23,237	22,814
女性向け事業 / Ladies' business	11,737	9,344	11,786	13,023	12,788
女性向け既製品事業 / Ladies' ready-made wigs business	3,982	3,715	4,441	5,172	5,658
その他 / Others	1,394	1,485	1,548	1,775	1,589
売上高総利益率(%) / Gross profit to net sales (%)	68.8	66.7	68.6	67.5	67.0
営業利益(百万円) / Operating income (¥ Million)	2,919	1,932	3,020	3,573	2,654
経常利益(百万円) / Ordinary income (¥ Million)	3,006	2,005	3,038	3,534	2,724
親会社株主に帰属する当期純利益(百万円) / Net income attributable to owners of the parent company (¥ Million)	1,542	840	1,204	1,874	1,462
1株当たり当期純利益(円) / Net income per share (Yen)	47.40	25.99	37.51	58.00	44.99
1株当たり純資産(円) / Net assets per share (Yen)	777.92	781.00	758.47	790.26	817.17
発行済み株式総数 / Number of shares outstanding	34,393,200	34,393,200	34,393,200	34,393,200	34,393,200
1株当たり配当金(円) / Cash dividends per share (Yen)	28.00	28.00	28.00	28.00	28.00
配当性向(%) / Payout ratio (%)	59.1	107.7	74.7	48.3	62.2
研究開発費(百万円) / R&D expenses (¥ Million)	163	153	156	197	186
減価償却費(百万円) / Depreciation (¥ Million)	921	900	827	829	1,045

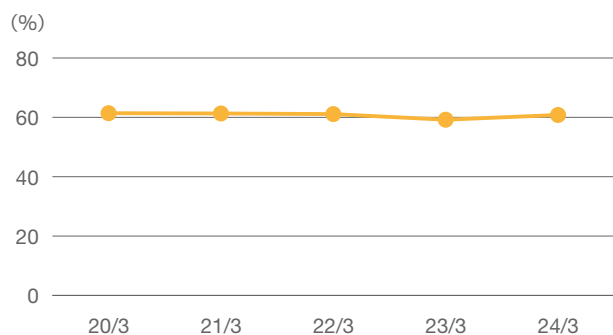
売上高営業利益率 /
売上高経常利益率 /
売上高当期純利益率
Operating Income to Net Sales /
Ordinary Income to Net Sales /
Net Income to Net Sales



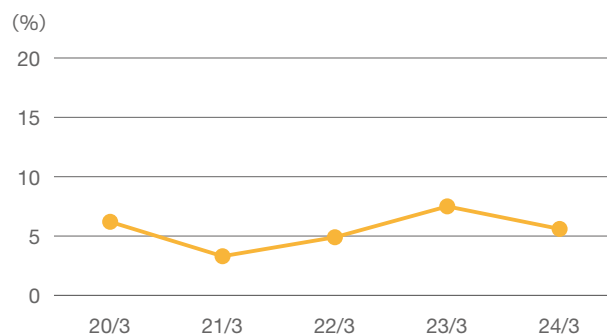
総資産経常利益率 /
総資産事業利益率
Ordinary Income to Total Assets /
Return on Assets



売上高販売管理費率
Selling, General and Administrative
Expenses to Net Sales



自己資本当期純利益率
Return on Equity

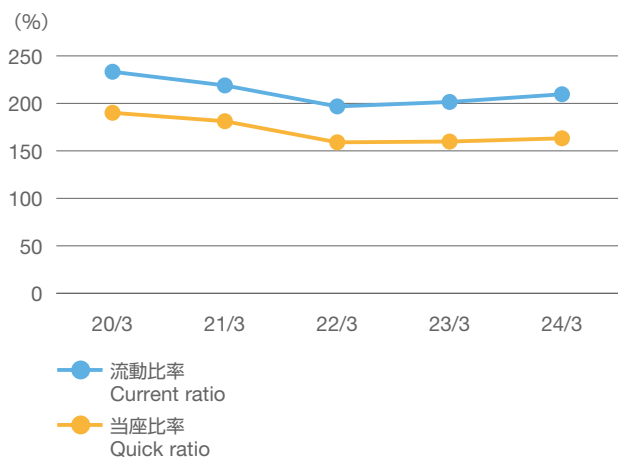


決算期 / Fiscal year ended	2020/3	2021/3	2022/3	2023/3	2024/3
売上高営業利益率 (%) / Operating income to net sales (%)	7.4	5.4	7.5	8.3	6.2
売上高経常利益率 (%) / Ordinary income to net sales (%)	7.6	5.6	7.5	8.2	6.4
売上高当期純利益率 (%) / Net income to net sales (%)	3.9	2.3	3.0	4.3	3.4
総資産経常利益率 (%) / Ordinary income to total assets (%)	7.0	4.6	6.6	7.5	5.6
総資産事業利益率 (%) / Return on assets (%)	6.9	4.5	6.7	7.7	5.5
売上高販売管理費率 (%) / Selling, general and administrative expenses to net sales (%)	61.4	61.3	61.1	59.2	60.8
自己資本当期純利益率 (%) / Return on equity (%)	6.2	3.3	4.9	7.5	5.6

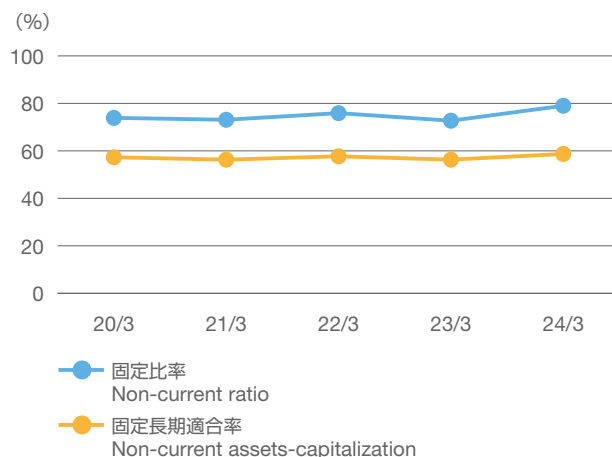
注) 売上高営業利益率=営業利益÷売上高×100
 売上高経常利益率=経常利益÷売上高×100
 売上高当期純利益率=当期純利益÷売上高×100
 総資産経常利益率=経常利益÷総資産(期中平均)×100
 総資産事業利益率=事業利益(営業利益+受取利息及び配当金)÷総資産(期中平均)×100
 売上高販売管理費率=販売費及び一般管理費÷売上高×100
 自己資本当期純利益率=当期純利益÷自己資本(期中平均)×100

Notes: Operating income to net sales = Operating income/Net sales × 100
 Ordinary income to net sales = Ordinary income/Net sales × 100
 Net income to net sales = Net income/Net sales × 100
 Ordinary income to total assets = Ordinary income/Total assets (Yearly average) × 100
 Return on assets = Net operating income (Operating income + Interest and dividend income) / Total assets (Yearly average) × 100
 SG&A expenses to net sales = Selling, general and administrative expenses/Net sales × 100
 Return on equity = Net income/Equity capital (Yearly average) × 100

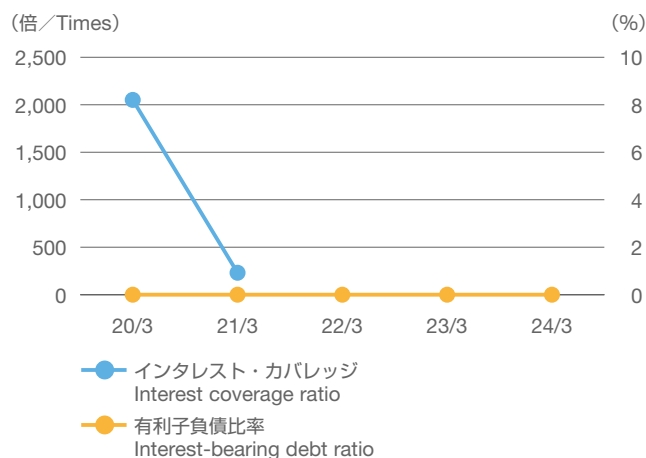
流動比率 / 当座比率 Current Ratio/ Quick Ratio



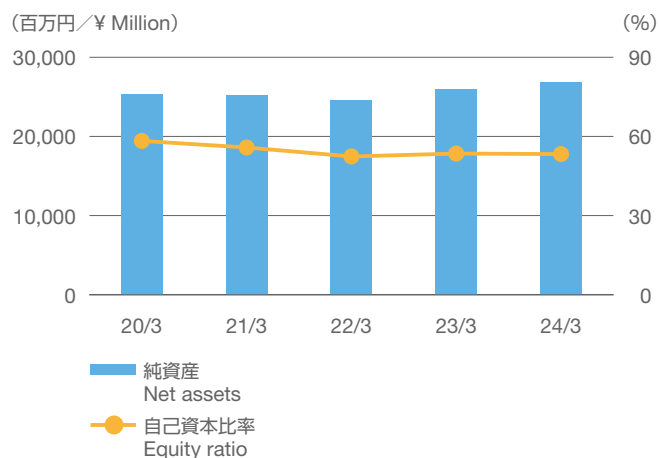
固定比率 / 固定長期適合率 Non-current Ratio/ Non-current Assets-capitalization



インタレスト・カバレッジ / 有利子負債比率 Interest Coverage Ratio/ Interest-bearing Debt Ratio



純資産 / 自己資本比率 Net Assets/ Equity Ratio



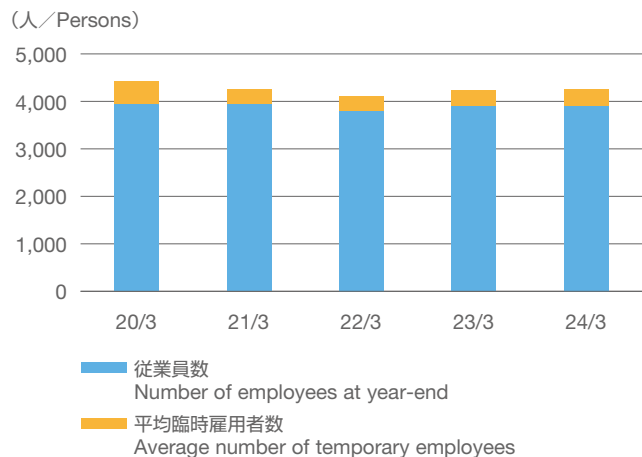
決算期 / Fiscal year ended	2020/3	2021/3	2022/3	2023/3	2024/3
流動比率 (%) / Current ratio (%)	233.3	218.9	196.8	201.5	209.6
当座比率 (%) / Quick ratio (%)	190.1	181.2	159.0	159.8	163.2
固定比率 (%) / Non-current ratio (%)	73.9	73.1	75.9	72.7	79.0
固定長期適合率 (%) / Non-current assets-capitalization (%)	57.3	56.3	57.7	56.3	58.7
インタレスト・カバレッジ (倍) / Interest coverage ratio (Times)	2,051.1	231.1	—	—	—
有利子負債比率 (%) / Interest-bearing debt ratio (%)	0.0	0.0	0.0	0.0	0.0
純資産 (百万円) / Net assets (¥ Million)	25,337	25,255	24,596	25,927	26,870
自己資本比率 (%) / Equity ratio (%)	58.3	55.8	52.4	53.5	53.3

注) 流動比率=流動資産÷流動負債×100
 当座比率=(現金及び預金+売上債権+有価証券)÷流動負債×100
 固定比率=固定資産÷自己資本×100
 固定長期適合率=固定資産÷(自己資本+固定負債)×100
 インタレスト・カバレッジ=(営業利益+受取利息・配当金)÷支払利息・割引料
 有利子負債比率=有利子負債÷自己資本×100
 自己資本比率=純資産÷総資産×100

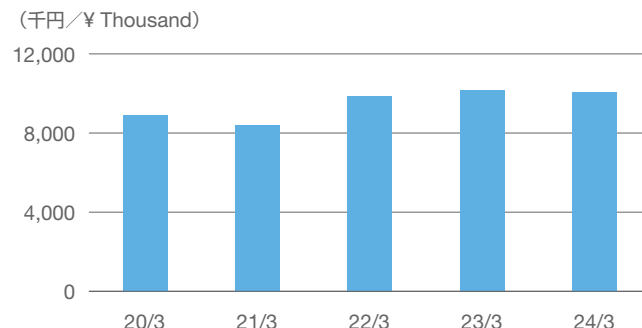
Notes: Current ratio = Current assets/Current liabilities × 100
 Quick ratio = (Cash and deposits + Accounts receivable-trade + Securities)/Current liabilities × 100
 Non-current ratio = Non-current assets/Equity capital × 100
 Non-current assets-capitalization = Non-current assets/(Equity capital + Non-current liabilities) × 100
 Interest coverage ratio = (Operating income + Interest and dividend income)/Interest expenses
 Interest-bearing debt ratio = Interest-bearing debt/Equity capital × 100
 Equity ratio = Net assets/Total assets × 100

従業員数 / 平均臨時雇用者数

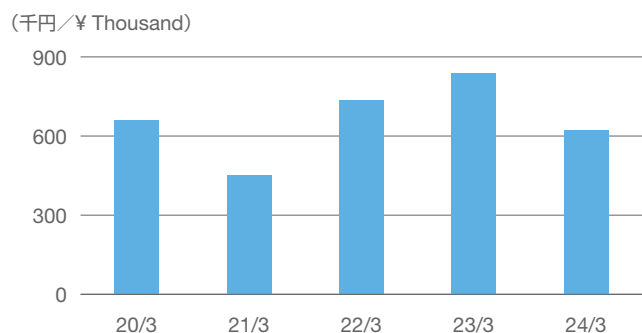
Number of Employees at Year-end/ Average Number of Temporary Employees



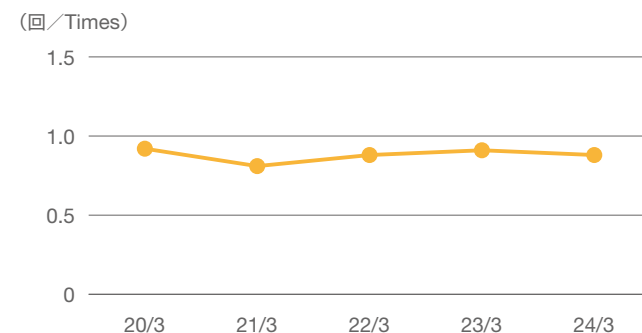
1人当たり売上高 Net Sales per Employee



1人当たり営業利益 Operating Income per Employee



総資産回転率 Total Assets Turnover



決算期 / Fiscal year ended

	2020/3	2021/3	2022/3	2023/3	2024/3
従業員数(人) / Number of employees at year-end (Persons)	3,931	3,936	3,798	3,891	3,909
平均臨時雇用者数(人) / Average number of temporary employees (Persons)	497	323	310	347	350
1人当たり売上高(千円) / Net sales per employee (¥ Thousand)	8,917	8,421	9,843	10,150	10,061
1人当たり営業利益(千円) / Operating income per employee (¥ Thousand)	659	453	735	839	623
総資産回転率(回) / Total assets turnover (Times)	0.92	0.81	0.88	0.91	0.88

注) 1人当たり指標の従業員数は平均臨時雇用者数を含んでおります。
総資産回転率=売上高÷総資産(期中平均)

Notes: Per employee data are based on the number of employees including average number of temporary employees.
Total assets turnover = Net sales/Total assets (Yearly average)

連結貸借対照表／Consolidated Balance Sheets

(百万円／¥ Million)

決算期／Fiscal year ended	2020/3	2021/3	2022/3	2023/3	2024/3
(資産の部)／Assets					
流動資産／Current assets	24,553	26,586	28,021	29,310	28,838
現金及び預金／Cash and deposits	17,096	19,073	19,546	20,180	19,317
売掛金／Notes and accounts receivable	2,887	2,914	3,066	3,044	3,108
棚卸資産／Inventory assets	3,551	3,651	4,427	4,947	5,189
その他／Others	1,026	952	987	1,142	1,232
貸倒引当金／Allowance for doubtful accounts	△ 6	△ 5	△ 5	△ 4	△ 9
固定資産／Non-current assets	18,610	18,332	18,488	18,645	21,012
有形固定資産／Property, plant and equipment	9,099	8,674	8,694	8,795	9,732
無形固定資産／Intangible assets	1,422	1,121	674	558	1,280
投資その他の資産／Investments and other assets	8,087	8,536	9,119	9,291	9,999
資産合計／Total assets	43,163	44,919	46,510	47,956	49,851
(負債の部)／Liabilities					
流動負債／Current liabilities	10,523	12,147	14,237	14,548	13,758
前受金／Advance received	5,270	6,464	6,502	6,184	6,036
その他／Others	5,252	5,683	7,734	8,363	7,722
固定負債／Non-current liabilities	7,302	7,517	7,676	7,480	9,222
負債合計／Total liabilities	17,825	19,664	21,914	22,028	22,981
(純資産の部)／Net assets					
株主資本／Shareholders' equity	25,268	25,011	24,260	25,481	26,077
資本金／Common stock	3,667	3,667	3,667	3,667	3,667
資本剰余金／Capital surplus	3,558	3,558	3,557	3,613	3,624
利益剰余金／Retained earnings	19,141	19,075	18,307	19,278	19,831
自己株式／Treasury stock	△ 1,099	△ 1,289	△ 1,272	△ 1,077	△ 1,045
その他の包括利益累計額／Accumulated other comprehensive income	△ 89	55	106	181	505
新株予約権／Subscription rights to shares	145	180	217	251	276
非支配株主持分／Non-controlling interests	13	8	12	12	11
純資産合計／Total net assets	25,337	25,255	24,596	25,927	26,870
負債純資産合計／Total liabilities and net assets	43,163	44,919	46,510	47,956	49,851

連結損益計算書／Consolidated Statements of Income

(百万円／¥ Million)

決算期／Fiscal year ended	2020/3	2021/3	2022/3	2023/3	2024/3
売上高／Net sales	39,484	35,868	40,437	43,209	42,850
売上原価／Cost of sales	12,320	11,956	12,698	14,053	14,134
売上総利益／Gross profit	27,163	23,911	27,739	29,156	28,715
販売費及び一般管理費／Selling, general and administrative expenses	24,243	21,979	24,719	25,582	26,060
うち広告費／Advertisement expenses	6,860	5,412	6,556	6,336	6,220
うち人件費／Personnel expenses	5,394	5,541	5,790	6,113	6,468
営業利益／Operating income	2,919	1,932	3,020	3,573	2,654
営業外収益／Non-operating income	146	310	219	160	171
営業外費用／Non-operating expenses	60	237	201	199	102
経常利益／Ordinary income	3,006	2,005	3,038	3,534	2,724
特別利益／Extraordinary income	—	1	0	0	0
特別損失／Extraordinary losses	438	359	716	360	937
税金等調整前当期純利益／Income before income taxes and minority interests	2,567	1,647	2,322	3,173	1,786
法人税等／Income taxes-current	1,166	1,001	1,312	1,525	900
法人税等調整額／Income taxes-deferred	△ 140	△ 189	△ 197	△ 228	△ 577
非支配株主に帰属する当期純利益(△損失)／ Net income (loss) attributable to non-controlling interests	0	△ 4	3	2	0
親会社株主に帰属する当期純利益／ Net income attributable to owners of the parent company	1,542	840	1,204	1,874	1,462

連結キャッシュ・フロー／Consolidated Cash Flows

(百万円／¥ Million)

決算期／Fiscal year ended	2020/3	2021/3	2022/3	2023/3	2024/3
営業活動によるキャッシュ・フロー／Cash flows from operating activities	2,516	4,232	2,505	2,927	2,137
投資活動によるキャッシュ・フロー／Cash flows from investing activities	△ 2,299	△ 885	△ 1,183	△ 1,417	△ 2,165
財務活動によるキャッシュ・フロー／Cash flows from financing activities	△ 1,463	△ 1,112	△ 924	△ 924	△ 919
現金及び現金同等物の期末残高／Cash and cash equivalents at end of term	16,736	18,984	19,452	20,082	19,208

Note: A triangle (shown as "△") denotes a negative number.