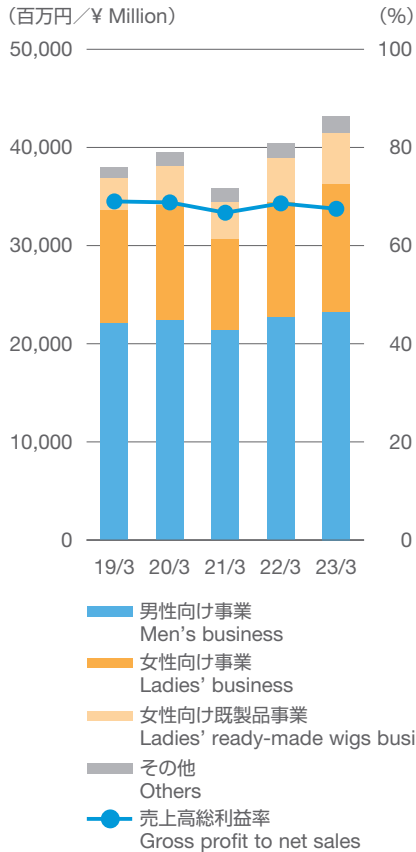


株式会社アートネイチャー
Artnature Inc.

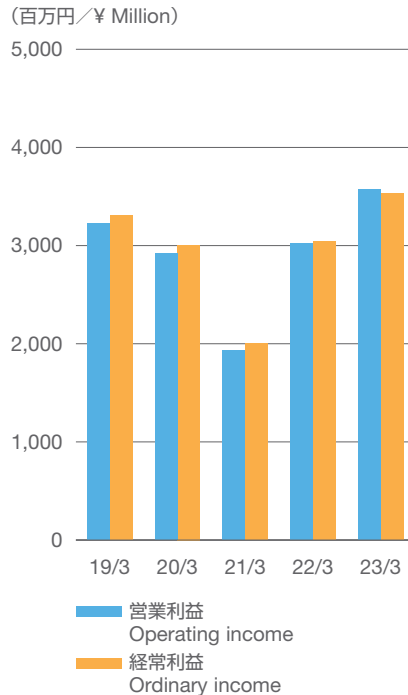
Data Sheets 2023

業績推移 / Business Performance

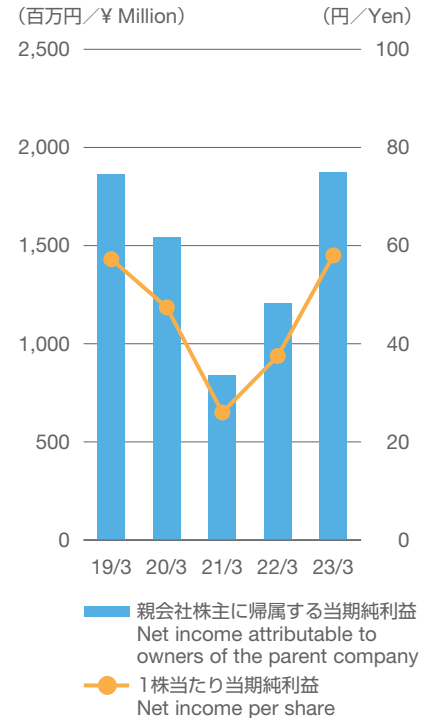
品目別売上高 / 売上高総利益率 Net Sales / Gross Profit to Net Sales



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



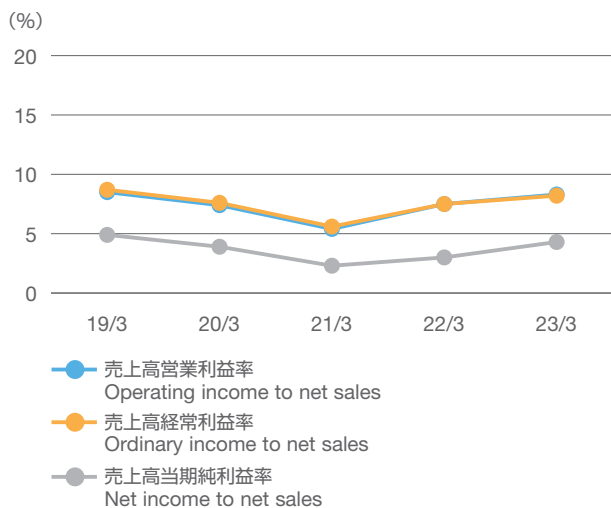
親会社株主に帰属する当期純利益 / 1株当たり当期純利益 Net Income Attributable to Owners of the Parent Company / Net Income per Share



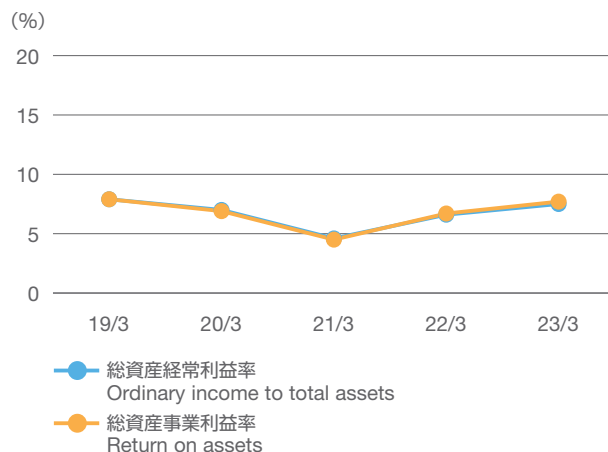
連結主要財務データ / Selected Consolidated Financial Data

決算期 / Fiscal year ended	2019/3	2020/3	2021/3	2022/3	2023/3
売上高(百万円) / Net sales (¥ Million)	37,985	39,484	35,868	40,437	43,209
男性向け事業 / Men's business	22,086	22,369	21,322	22,660	23,237
女性向け事業 / Ladies' business	11,541	11,737	9,344	11,786	13,023
女性向け既製品事業 / Ladies' ready-made wigs business	3,199	3,982	3,715	4,441	5,172
その他 / Others	1,157	1,394	1,485	1,548	1,775
売上高総利益率(%) / Gross profit to net sales (%)	69.0	68.8	66.7	68.6	67.5
営業利益(百万円) / Operating income (¥ Million)	3,227	2,919	1,932	3,020	3,573
経常利益(百万円) / Ordinary income (¥ Million)	3,308	3,006	2,005	3,038	3,534
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)	1,864	1,542	840	1,204	1,874
1株当たり当期純利益(円) / Net income per share (Yen)	57.23	47.40	25.99	37.51	58.00
1株当たり純資産(円) / Net assets per share (Yen)	757.39	777.92	781.00	758.47	790.26
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 (%)	48.9	59.1	107.7	74.7	48.3
研究開発費(百万円) / R&D expenses (¥ Million)	173	163	153	156	197
減価償却費(百万円) / Depreciation (¥ Million)	933	921	900	827	829

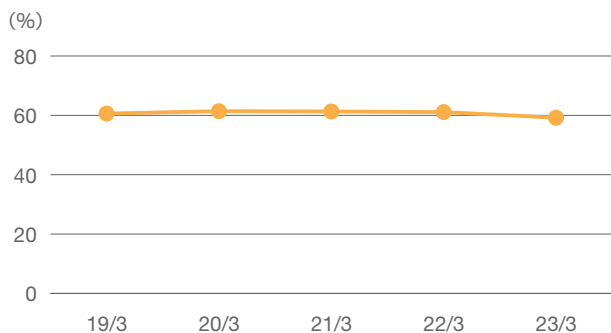
売上高営業利益率 /
売上高経常利益率 /
売上高当期純利益率
Operating Income to Net Sales /
Ordinary Income to Net Sales /
Net Income to Net Sales



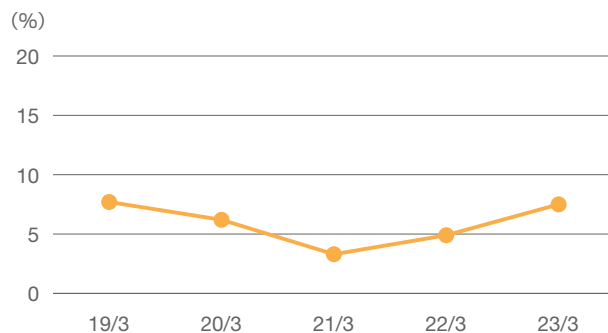
総資産経常利益率 /
総資産事業利益率
Ordinary Income to Total Assets /
Return on Assets



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

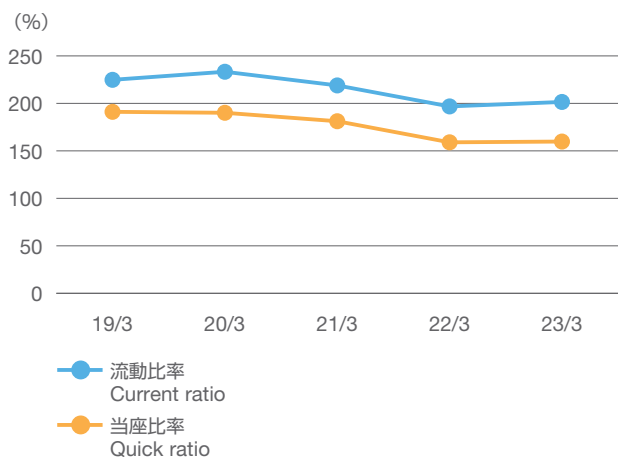


決算期 / Fiscal year ended	2019/3	2020/3	2021/3	2022/3	2023/3
売上高営業利益率 (%) / Operating income to net sales (%)	8.5	7.4	5.4	7.5	8.3
売上高経常利益率 (%) / Ordinary income to net sales (%)	8.7	7.6	5.6	7.5	8.2
売上高当期純利益率 (%) / Net income to net sales (%)	4.9	3.9	2.3	3.0	4.3
総資産経常利益率 (%) / Ordinary income to total assets (%)	7.9	7.0	4.6	6.6	7.5
総資産事業利益率 (%) / Return on assets (%)	7.9	6.9	4.5	6.7	7.7
売上高販売管理費率 (%) / Selling, general and administrative expenses to net sales (%)	60.6	61.4	61.3	61.1	59.2
自己資本当期純利益率 (%) / Return on equity (%)	7.7	6.2	3.3	4.9	7.5

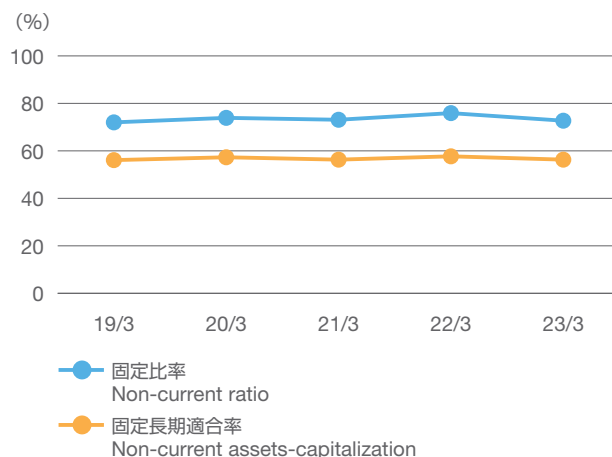
注) 売上高営業利益率=営業利益÷売上高×100
 売上高経常利益率=経常利益÷売上高×100
 売上高当期純利益率=当期純利益÷売上高×100
 総資産経常利益率=経常利益÷総資産(期中平均)×100
 総資産事業利益率=事業利益(営業利益+受取利息及び配当金)÷総資産(期中平均)×100
 売上高販売管理費率=販売費及び一般管理費÷売上高×100
 自己資本当期純利益率=当期純利益÷自己資本(期中平均)×100

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

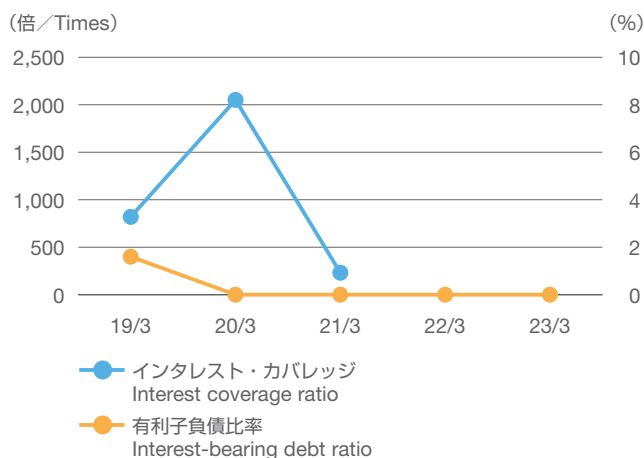
流動比率 / 当座比率 Current Ratio/ Quick Ratio



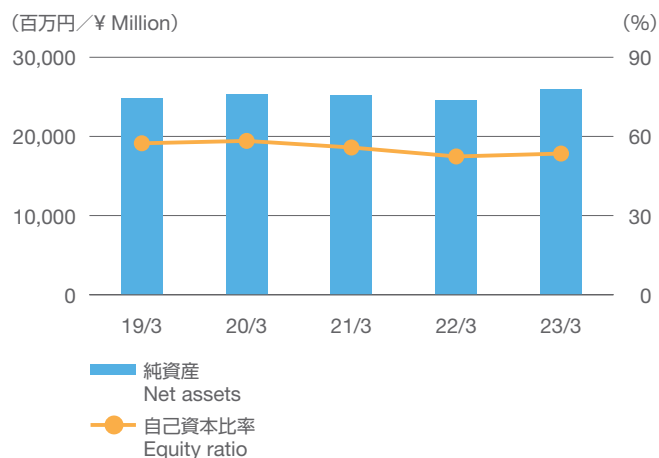
固定比率 / 固定長期適合率 Non-current Ratio/ Non-current Assets-capitalization



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



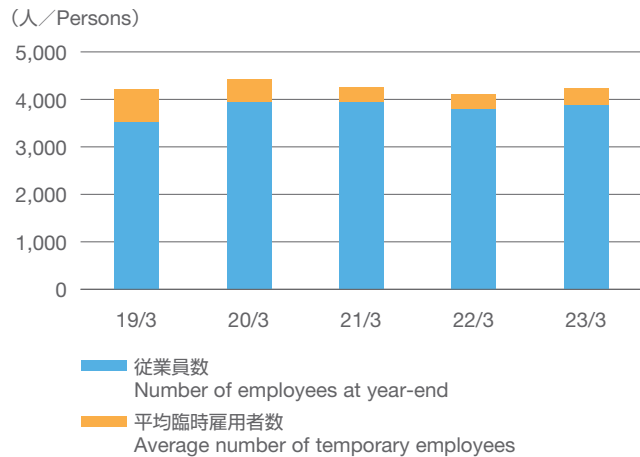
決算期 / Fiscal year ended	2019/3	2020/3	2021/3	2022/3	2023/3
流動比率 (%) / Current ratio (%)	224.8	233.3	218.9	196.8	201.5
当座比率 (%) / Quick ratio (%)	191.1	190.1	181.2	159.0	159.8
固定比率 (%) / Non-current ratio (%)	72.0	73.9	73.1	75.9	72.7
固定長期適合率 (%) / Non-current assets-capitalization (%)	56.1	57.3	56.3	57.7	56.3
インタレスト・カバレッジ (倍) / Interest coverage ratio (Times)	819.6	2,051.1	231.1	-	-
有利子負債比率 (%) / Interest-bearing debt ratio (%)	1.6	0.0	0.0	0.0	0.0
純資産 (百万円) / Net assets (¥ Million)	24,767	25,337	25,255	24,596	25,927
自己資本比率 (%) / Equity ratio (%)	57.4	58.3	55.8	52.4	53.5

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

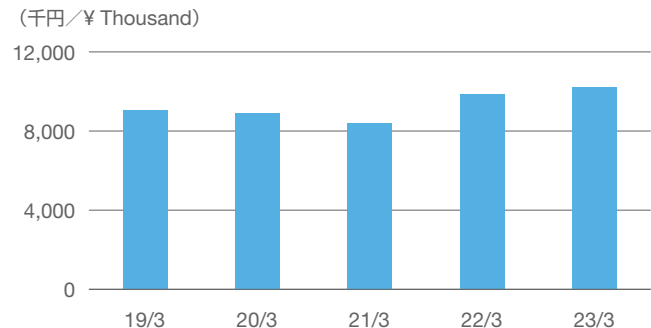
Notes: Current ratio = Current assets/Current liabilities × 100
 Quick ratio = (Cash and deposits + Accounts receivable-trade + Securities)/Current liabilities × 100
 Non-current ratio = Non-current assets/Equity capital × 100
 Non-current assets-capitalization = Non-current assets/(Equity capital + 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

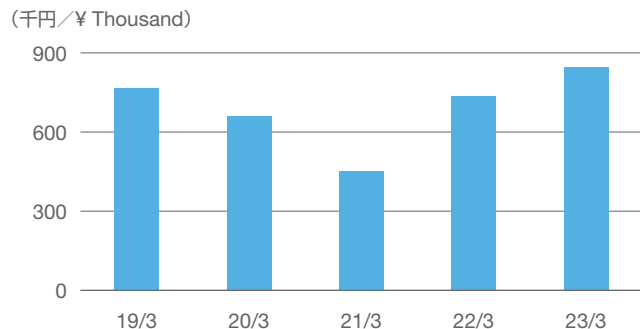
Number of Employees at Year-end/ Average Number of Temporary Employees



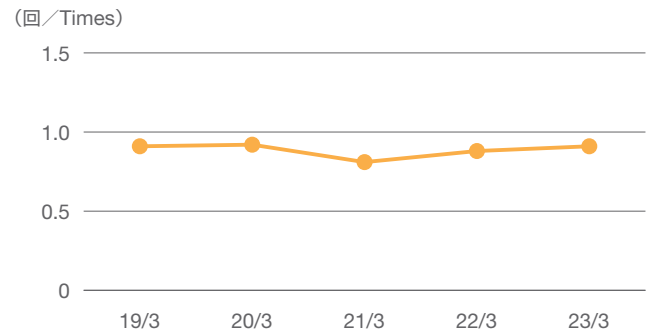
1人当たり売上高 Net Sales per Employee



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

	2019/3	2020/3	2021/3	2022/3	2023/3
従業員数(人)/Number of employees at year-end (Persons)	3,519	3,931	3,936	3,798	3,871
平均臨時雇用者数(人)/Average number of temporary employees (Persons)	686	497	323	310	361
1人当たり売上高(千円)/Net sales per employee (¥ Thousand)	9,034	8,917	8,421	9,843	10,210
1人当たり営業利益(千円)/Operating income per employee (¥ Thousand)	767	659	453	735	844
総資産回転率(回)/Total assets turnover (Times)	0.91	0.92	0.81	0.88	0.91

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	2019/3	2020/3	2021/3	2022/3	2023/3
(資産の部) / Assets					
流動資産 / Current assets	25,206	24,553	26,586	28,021	29,310
現金及び預金 / Cash and deposits	18,275	17,096	19,073	19,546	20,180
売掛金 / Notes and accounts receivable	3,109	2,887	2,914	3,066	3,044
棚卸資産 / Inventory assets	2,884	3,551	3,651	4,427	4,947
その他 / Others	944	1,026	952	987	1,142
貸倒引当金 / Allowance for doubtful accounts	△ 7	△ 6	△ 5	△ 5	△ 4
固定資産 / Non-current assets	17,764	18,610	18,332	18,488	18,645
有形固定資産 / Property, plant and equipment	9,282	9,099	8,674	8,694	8,795
無形固定資産 / Intangible assets	744	1,422	1,121	674	558
投資その他の資産 / Investments and other assets	7,737	8,087	8,536	9,119	9,291
資産合計 / Total assets	42,971	43,163	44,919	46,510	47,956
(負債の部) / Liabilities					
流動負債 / Current liabilities	11,213	10,523	12,147	14,237	14,548
前受金 / Advance received	4,770	5,270	6,464	6,502	6,184
その他 / Others	6,443	5,252	5,683	7,734	8,363
固定負債 / Non-current liabilities	6,989	7,302	7,517	7,676	7,480
負債合計 / Total liabilities	18,203	17,825	19,664	21,914	22,028
(純資産の部) / Net assets					
株主資本 / Shareholders' equity	24,775	25,268	25,011	24,260	25,481
資本金 / Common stock	3,667	3,667	3,667	3,667	3,667
資本剰余金 / Capital surplus	3,557	3,558	3,558	3,557	3,613
利益剰余金 / Retained earnings	18,510	19,141	19,075	18,307	19,278
自己株式 / Treasury stock	△ 960	△ 1,099	△ 1,289	△ 1,272	△ 1,077
その他の包括利益累計額 / Accumulated other comprehensive income	△ 119	△ 89	55	106	181
新株予約権 / Subscription rights to shares	99	145	180	217	251
非支配株主持分 / Non-controlling interests	12	13	8	12	12
純資産合計 / Total net assets	24,767	25,337	25,255	24,596	25,927
負債純資産合計 / Total liabilities and net assets	42,971	43,163	44,919	46,510	47,956

連結損益計算書 / Consolidated Statements of Income

(百万円 / ¥ Million)

決算期 / Fiscal year ended	2019/3	2020/3	2021/3	2022/3	2023/3
売上高 / Net sales	37,985	39,484	35,868	40,437	43,209
売上原価 / Cost of sales	11,756	12,320	11,956	12,698	14,053
売上総利益 / Gross profit	26,228	27,163	23,911	27,739	29,156
販売費及び一般管理費 / Selling, general and administrative expenses	23,001	24,243	21,979	24,719	25,582
うち広告費 / Advertisement expenses	6,531	6,860	5,412	6,556	6,336
うち人件費 / Personnel expenses	4,873	5,394	5,541	5,790	6,113
営業利益 / Operating income	3,227	2,919	1,932	3,020	3,573
営業外収益 / Non-operating income	140	146	310	219	160
営業外費用 / Non-operating expenses	59	60	237	201	199
経常利益 / Ordinary income	3,308	3,006	2,005	3,038	3,534
特別利益 / Extraordinary income	0	—	1	0	0
特別損失 / Extraordinary losses	307	438	359	716	360
税金等調整前当期純利益 / Income before income taxes and minority interests	3,000	2,567	1,647	2,322	3,173
法人税等 / Income taxes-current	1,408	1,166	1,001	1,312	1,525
法人税等調整額 / Income taxes-deferred	△ 272	△ 140	△ 189	△ 197	△ 228
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	0	△ 4	3	2
親会社株主に帰属する当期純利益 / Net income attributable to owners of the parent company	1,864	1,542	840	1,204	1,874

連結キャッシュ・フロー / Consolidated Cash Flows

(百万円 / ¥ Million)

決算期 / Fiscal year ended	2019/3	2020/3	2021/3	2022/3	2023/3
営業活動によるキャッシュ・フロー / Cash flows from operating activities	4,449	2,516	4,232	2,505	2,927
投資活動によるキャッシュ・フロー / Cash flows from investing activities	△ 1,333	△ 2,299	△ 885	△ 1,183	△ 1,417
財務活動によるキャッシュ・フロー / Cash flows from financing activities	△ 1,481	△ 1,463	△ 1,112	△ 924	△ 924
現金及び現金同等物の期末残高 / Cash and cash equivalents at end of term	17,986	16,736	18,984	19,452	20,082

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