

■ 連結損益計算書 (四半期会計期間) Consolidated statement of income (Quarterly accounting period)

		2021年度第3四半期会計期間		2022年度第3四半期会計期間		前年増減
		2021. 9. 1 - 2021. 11. 30		2022. 9. 1 - 2022. 11. 30		Increase (Decrease)
		百万円/Millions of yen	前年比/YoY	百万円/Millions of yen	前年比/YoY	百万円/Millions of yen
A. 営業総収入 Gross operating revenue	B + E	173,721	99.5%	253,882	146.1%	80,161
B. 売上高 Net sales*		71,796	97.4%	155,495	216.6%	83,699
C. 売上原価 Cost of sales		49,163	97.2%	122,801	249.8%	73,637
D. 売上総利益 Gross profit	B - C	22,632	97.8%	32,693	144.5%	10,061
E. 営業収入 Operating revenue	F + G	101,925	101.1%	98,387	96.5%	-3,537
F. 加盟店からの収入 Income from franchised stores		73,784	99.9%	63,131	85.6%	-10,653
G. その他の営業収入 Other operating revenue		28,140	104.3%	35,255	125.3%	7,115
H. 営業総利益 Operating gross profit	A - C = D + E	124,557	100.5%	131,080	105.2%	6,523
I. 販売費及び一般管理費 Selling, general and administrative expenses		112,612	104.0%	114,919	102.0%	2,306
J. 営業利益 Operating income	H - I	11,944	76.2%	16,161	135.3%	4,216
営業外収益 Non-operating income		1,233	89.9%	1,012	82.0%	-221
営業外費用 Non-operating expenses		1,568	96.4%	1,554	99.1%	-14
経常利益 Ordinary income		11,609	75.3%	15,619	134.5%	4,009
特別利益 Extraordinary income		-	-	-	-	-
特別損失 Extraordinary losses		1,416	77.6%	674	47.6%	-741
税金等調整前四半期純利益 Profit before income taxes		10,193	75.0%	14,944	146.6%	4,751
法人税、住民税及び事業税 Income taxes - current		1,008	37.2%	3,316	328.9%	2,307
法人税等調整額 Income taxes - deferred		2,098	92.6%	773	36.8%	-1,325
四半期純利益 Profit		7,086	82.3%	10,854	153.2%	3,768
非支配株主に帰属する四半期純利益 Profit attributable to non-controlling interests		113	-	141	124.4%	27
親会社株主に帰属する四半期純利益 Profit attributable to owners of parent		6,972	81.1%	10,713	153.6%	3,740

(注)

* 「売上高」は、直営店売上高、Eコマース売上高、卸売事業売上高等の合計です。

Note:

* Net sales of company-operated stores, e-commerce business, wholesale business and others.

■ 販売費及び一般管理費の主な明細 (四半期会計期間) Selling, general and administrative expenses (Quarterly accounting period)

	2021年度第3四半期会計期間		2022年度第3四半期会計期間		前年増減
	2021. 9. 1 - 2021. 11. 30		2022. 9. 1 - 2022. 11. 30		Increase (Decrease)
	百万円/Millions of yen	前年比/YoY	百万円/Millions of yen	前年比/YoY	百万円/Millions of yen
地代家賃 Rents	32,682	100.0%	32,746	100.2%	64
人件費 Personnel expenses	20,855	100.6%	21,776	104.4%	921
有形固定資産減価償却費 Depreciation of property and store equipment	16,027	103.4%	17,064	106.5%	1,036
広告宣伝費 Advertising expenses	5,620	136.5%	5,931	105.5%	311
販売手数料 Sales commission	10,980	110.6%	4,236	38.6%	-6,744
その他 Other	26,445	104.4%	33,162	125.4%	6,717
合計 Total	112,612	104.0%	114,919	102.0%	2,306

(注)

【収益認識に関する会計基準等の適用】

2022年度は収益認識に関する会計基準等適用後の数値です。この結果、広告宣伝費は2,161百万円減少、販売手数料は9,867百万円減少、その他は2,842百万円増加しております。

Application of Accounting Standards for Revenue Recognition, etc.

The Company has applied "Accounting Standard for Revenue Recognition" and other standards from fiscal year 2022. As a result, advertising expenses decreased by 2,161 million yen, sales commission decreased by 9,867 million yen, and other increased by 2,842 million yen for the third quarter of the year under review.

■ 損益計算書(四半期会計期間) Non-consolidated statement of income (Quarterly accounting period)

		2021年度第3四半期会計期間		2022年度第3四半期会計期間		前年増減
		2021. 9. 1 - 2021. 11. 30		2022. 9. 1 - 2022. 11. 30		Increase (Decrease)
		百万円/Millions of yen	前年比/YoY	百万円/Millions of yen	前年比/YoY	百万円/Millions of yen
A. 営業総収入 Gross operating revenue	B + E	88,915	98.3%	90,138	101.4%	1,222
B. 売上高 Net sales		7,199	84.0%	6,719	93.3%	-480
C. 売上原価 Cost of sales		5,243	84.2%	4,899	93.4%	-343
D. 売上総利益 Gross profit	B - C	1,956	83.4%	1,819	93.0%	-136
E. 営業収入 Operating revenue	F + G	81,716	99.8%	83,419	102.1%	1,702
F. 加盟店からの収入 Income from franchised stores		73,071	100.2%	65,711	89.9%	-7,360
G. その他の営業収入 Other operating revenue		8,645	96.3%	17,707	204.8%	9,062
H. 営業総利益 Operating gross profit	A - C = D + E	83,672	99.3%	85,238	101.9%	1,566
I. 販売費及び一般管理費 Selling, general and administrative expenses		77,065	103.8%	74,726	97.0%	-2,338
J. 営業利益 Operating income	H - I	6,607	66.1%	10,511	159.1%	3,904
営業外収益 Non-operating income		486	49.7%	606	124.7%	119
営業外費用 Non-operating expenses		1,176	76.7%	1,025	87.2%	-150
経常利益 Ordinary income		5,918	62.6%	10,092	170.5%	4,174
特別利益 Extraordinary income		-	-	-	-	-
特別損失 Extraordinary losses		1,283	108.5%	476	37.1%	-806
税引前四半期純利益 Profit before income taxes		4,634	56.1%	9,616	207.5%	4,981
法人税、住民税及び事業税 Income taxes - current		-610	-	1,847	-	2,458
法人税等調整額 Income taxes - deferred		2,180	126.9%	1,061	48.7%	-1,118
四半期純利益 Profit		3,065	55.5%	6,706	218.8%	3,641

■ 販売費及び一般管理費の主な明細(四半期会計期間) Selling, general and administrative expenses (Quarterly accounting period)

	2021年度第3四半期会計期間		2022年度第3四半期会計期間		前年増減
	2021. 9. 1 - 2021. 11. 30		2022. 9. 1 - 2022. 11. 30		Increase (Decrease)
	百万円/Millions of yen	前年比/YoY	百万円/Millions of yen	前年比/YoY	百万円/Millions of yen
地代家賃 Rents	29,196	100.5%	29,205	100.0%	9
人件費 Personnel expenses	10,928	98.0%	10,751	98.4%	-177
有形固定資産減価償却費 Depreciation of property and store equipment	12,101	100.0%	12,235	101.1%	133
広告宣伝費 Advertising expenses	2,909	265.1%	1,784	61.3%	-1,125
販売手数料 Sales commission	5,520	109.5%	85	1.5%	-5,435
その他 Other	16,408	103.9%	20,665	125.9%	4,256
合計 Total	77,065	103.8%	74,726	97.0%	-2,338

(注)

【収益認識に関する会計基準等の適用】

2022年度は収益認識に関する会計基準等適用後の数値です。この結果、広告宣伝費は50百万円増加、販売手数料は8,026百万円減少、その他は2,803百万円増加しております。

Application of Accounting Standards for Revenue Recognition, etc.

The Company has applied "Accounting Standard for Revenue Recognition" and other standards from fiscal year 2022. As a result, advertising expenses increased by 50 million yen, sales commission decreased by 8,026 million yen, and other increased by 2,803 million yen for the third quarter of the year under review.