

# 13 / 連結財務諸表 Consolidated Financial Statements

## 連結財政状態計算書 // Consolidated Statement of Financial Position

(百万円 Millions of yen)

		'22/3	'23/3
<b>資産</b>	<b>Assets</b>		
<b>流動資産</b>	<b>Current assets:</b>		
現金及び預金同等物	Cash and cash equivalents	¥ 365,429	¥ 305,844
営業債権及びその他の債権	Trade and other receivables	720,422	603,161
その他の金融資産	Other financial assets	23,991	31,237
棚卸資産	Inventories	651,358	744,474
その他の流動資産	Other current assets	51,442	70,670
小計	Subtotal	1,812,642	1,755,386
売却目的で保有する資産	Assets held for sale	—	7,498
<b>流動資産合計</b>	<b>Total current assets</b>	1,812,642	1,762,884
<b>非流動資産</b>	<b>Non-current assets:</b>		
有形固定資産	Property, plant and equipment	823,022	829,355
のれん	Goodwill	244,517	266,868
無形資産	Intangible assets	471,109	403,996
持分法で会計処理されている投資	Investments accounted for using the equity method	289,968	402,980
その他の金融資産	Other financial assets	474,899	313,115
退職給付に係る資産	Retirement benefit assets	89,538	99,253
繰延税金資産	Deferred tax assets	49,121	39,492
その他の非流動資産	Other non-current assets	53,335	47,560
<b>非流動資産合計</b>	<b>Total non-current assets</b>	2,495,509	2,402,619
<b>資産合計</b>	<b>Total assets</b>	¥4,308,151	¥4,165,503

(百万円 Millions of yen)

		'22/3	'23/3
<b>負債及び資本</b>	<b>Liabilities and Equity</b>		
<b>負債</b>	<b>Liabilities</b>		
<b>流動負債</b>	<b>Current liabilities:</b>		
社債及び借入金	Bonds and borrowings	¥ 261,280	¥ 396,903
営業債務及びその他の債務	Trade and other payables	551,583	515,865
その他の金融負債	Other financial liabilities	84,137	74,931
未払法人所得税等	Income taxes payable	24,515	31,772
引当金	Provisions	129,709	129,030
その他の流動負債	Other current liabilities	122,267	128,060
小計	Subtotal	1,173,491	1,276,561
売却目的で保有する資産に直接関連する負債	Liabilities directly associated with assets held for sale	—	1,806
<b>流動負債合計</b>	<b>Total current liabilities</b>	1,173,491	1,278,367
<b>非流動負債</b>	<b>Non-current liabilities:</b>		
社債及び借入金	Bonds and borrowings	1,089,190	1,064,463
その他の金融負債	Other financial liabilities	101,718	98,594
退職給付に係る負債	Retirement benefit liabilities	33,091	26,427
引当金	Provisions	36,502	38,443
繰延税金負債	Deferred tax liabilities	101,299	101,164
その他の非流動負債	Other non-current liabilities	70,883	68,856
<b>非流動負債合計</b>	<b>Total non-current liabilities</b>	1,432,683	1,397,947
<b>負債合計</b>	<b>Total liabilities</b>	2,606,174	2,676,314
<b>資本</b>	<b>Equity</b>		
資本金	Share capital	89,699	89,810
資本剰余金	Capital surplus	27,089	—
利益剰余金	Retained earnings	974,382	891,552
自己株式	Treasury shares	(8,343)	(8,349)
その他の資本の構成要素	Other components of equity	135,274	197,830
売却目的で保有する資産に関連するその他の包括利益	Other comprehensive income associated with assets held for sale	—	349
親会社の所有者に帰属する持分合計	Equity attributable to owners of the parent	1,218,101	1,171,192
非支配持分	Non-controlling interests	483,876	317,997
<b>資本合計</b>	<b>Total equity</b>	1,701,977	1,489,189
<b>負債及び資本合計</b>	<b>Total liabilities and equity</b>	¥4,308,151	¥4,165,503

## 連結損益計算書 // Consolidated Statement of Income

(百万円 Millions of yen)

		'22/3	'23/3
売上収益	Sales revenue	¥2,765,321	¥2,895,283
売上原価	Cost of sales	(1,891,458)	(2,074,357)
売上総利益	Gross profit	873,863	820,926
販売費及び一般管理費	Selling, general and administrative expenses	(690,860)	(878,261)
その他の営業収益	Other operating income	10,533	69,227
その他の営業費用	Other operating expenses	(20,713)	(36,079)
持分法による投資損益	Share of profit or loss of investments accounted for using the equity method	42,180	(6,797)
営業利益	Operating income (loss)	215,003	(30,984)
金融収益	Finance income	59,194	70,836
金融費用	Finance expenses	(23,061)	(39,621)
税引前利益	Income before taxes	251,136	231
法人所得税費用	Income tax expenses	(64,699)	(47,096)
当期利益	Net income (loss)	186,437	(46,865)
当期利益の帰属	Net income (loss) attributable to:		
親会社の所有者	Owners of the parent	162,130	6,987
非支配持分	Non-controlling interests	24,307	(53,852)
当期利益	Net income (loss)	¥ 186,437	¥ (46,865)

# 連結キャッシュ・フロー計算書 // Consolidated Statement of Cash Flows

(百万円 Millions of yen)

		'22/3	'23/3
<b>営業活動によるキャッシュ・フロー</b>	<b>Cash flows from operating activities:</b>		
税引前利益	Income before taxes	¥251,136	¥ 231
減価償却費及び償却費	Depreciation and amortization	156,667	167,957
減損損失	Impairment loss	8,111	109,417
持分法による投資損益(益)	Share of (profit) loss of investments accounted for using the equity method	(42,180)	6,797
受取利息及び受取配当金	Interest and dividend income	(9,976)	(18,730)
支払利息	Interest expenses	16,111	22,468
事業構造改善費用	Restructuring costs	10,572	22,021
条件付対価に係る公正価値変動	Changes in fair value of contingent consideration	(3,282)	(3,388)
固定資産売却損益(益)	(Gain) loss on sale of property, plant and equipment	(718)	(5,226)
営業債権の増減額(増加)	(Increase) decrease in trade receivables	(19,465)	134,499
棚卸資産の増減額(増加)	(Increase) decrease in inventories	(98,247)	(79,887)
営業債務の増減額(減少)	Increase (decrease) in trade payables	(39,188)	(63,628)
前受収益の増減額(減少)	Increase (decrease) in unearned revenue	565	(13,717)
引当金の増減額(減少)	Increase (decrease) in provisions	15,559	(13,373)
その他	Others, net	(9,620)	(88,340)
小計	Subtotal	236,045	177,101
利息及び配当金の受取額	Interest and dividends received	22,258	25,265
利息の支払額	Interest paid	(15,404)	(21,768)
法人所得税の支払額	Income taxes paid	(68,323)	(65,529)
事業構造改善費用の支払額	Restructuring costs paid	(2,861)	(3,448)
<b>営業活動によるキャッシュ・フロー</b>	<b>Net cash provided by operating activities</b>	<b>171,715</b>	<b>111,621</b>
<b>投資活動によるキャッシュ・フロー</b>	<b>Cash flows from investing activities:</b>		
有価証券の純増減額(増加)	Net (increase) decrease in securities	(7,529)	6,546
固定資産の取得による支出	Purchase of property, plant and equipment, and intangible assets	(107,467)	(143,581)
固定資産の売却による収入	Proceeds from sale of property, plant and equipment, and intangible assets	2,537	18,231
子会社の取得による収支(支出)	Purchase of investments in subsidiaries	—	(17,174)
投資の取得による支出	Purchase of other financial assets	(15,768)	(7,692)
投資の売却及び償還による収入	Proceeds from sales and redemption of other financial assets	16,540	42,974
貸付金の回収による収入	Proceeds from collection of loan receivables	1,296	63,199
子会社の売却による収入	Proceeds from sale of subsidiaries	153	30,092
その他	Others, net	(5,183)	(12,006)
<b>投資活動によるキャッシュ・フロー</b>	<b>Net cash used in investing activities</b>	<b>(115,421)</b>	<b>(19,411)</b>
<b>財務活動によるキャッシュ・フロー</b>	<b>Cash flows from financing activities:</b>		
短期借入金の純増減額(減少)	Net increase (decrease) in short-term borrowings	(3,158)	100,959
コマーシャル・ペーパーの純増減額(減少)	Net increase (decrease) of commercial paper	10,000	35,000
長期借入れによる収入	Proceeds from long-term borrowings	46,154	66,141
長期借入金の返済による支出	Repayments of long-term borrowings	(77,132)	(109,130)
社債の発行による収入	Proceeds from issuance of bonds	34,808	—
社債の償還による支出	Redemption of bonds	(34,259)	—
リース負債の返済による支出	Repayments of finance lease obligations	(15,984)	(16,668)
配当金の支払額	Cash dividends paid	(31,068)	(42,484)
非支配持分への配当金の支払額	Cash dividends paid to non-controlling interests	(11,195)	(13,982)
非支配持分からの 子会社持分取得による支出	Payments for acquisition of subsidiaries' interests from non-controlling interests	(3,999)	(199,073)
その他	Others, net	4,439	735
<b>財務活動によるキャッシュ・フロー</b>	<b>Net cash provided by (used in) financing activities</b>	<b>(81,394)</b>	<b>(178,502)</b>
現金及び現金同等物に係る換算差額	Effect of exchange rate changes on cash and cash equivalents	29,611	27,842
現金及び現金同等物の増減額(減少)	Net increase (decrease) in cash and cash equivalents	4,511	(58,450)
現金及び現金同等物の期首残高	Cash and cash equivalents at beginning of year	360,918	365,429
売却目的で保有する資産への振替に伴う 現金及び現金同等物の増減額(減少)	Net increase (decrease) in cash and cash equivalents resulting from transfer to assets held for sale	—	(1,135)
<b>現金及び現金同等物の期末残高</b>	<b>Cash and cash equivalents at end of year</b>	<b>¥365,429</b>	<b>¥305,844</b>