

E社

比較貸借対照表(連結)

単位:百万円

| 科 目 | | 金 額 | | | 増減額 | 増減率 | 増減額 | 増減率 |
|---------|---------------|-----------|-----------|-----------|----------|----------|----------|----------|
| | | H25/3期(A) | H26/3期(B) | H27/3期(C) | (C-B) | (C/B-1) | (C-A) | (C/A-1) |
| 資 産 の 部 | 流動資産 | | | | | | | |
| | 現金及び預金 | 18,705 | 17,632 | 21,647 | 4,015 | 22.8% | 2,942 | 15.7% |
| | 受取手形及び売掛金 | 17,560 | 24,036 | 22,409 | ▲ 1,627 | ▲ 6.8% | 4,849 | 27.6% |
| | 商品及び製品 | 27,177 | 24,279 | 26,486 | 2,207 | 9.1% | ▲ 691 | ▲ 2.5% |
| | 仕掛品 | 850 | 363 | 543 | 180 | 49.6% | ▲ 307 | ▲ 36.1% |
| | 原材料及び貯蔵品 | 2,144 | 2,257 | 2,529 | 272 | 12.1% | 385 | 18.0% |
| | 繰延税金資産 | 2,321 | 2,359 | 2,467 | 108 | 4.6% | 146 | 6.3% |
| | その他 | 18,506 | 9,592 | 9,743 | 151 | 1.6% | ▲ 8,763 | ▲ 47.4% |
| | 貸倒引当金 | ▲ 95 | ▲ 115 | ▲ 99 | 16 | ▲ 13.9% | ▲ 4 | 4.2% |
| | 流動資産合計 | 87,171 | 80,406 | 85,728 | 5,322 | 6.6% | ▲ 1,443 | ▲ 1.7% |
| | 有形固定資産 | | | | | | | |
| | 建物及び構築物 | 325,360 | 320,547 | 353,046 | 32,499 | 10.1% | 27,686 | 8.5% |
| | 機械装置及び運搬具 | 17,126 | 16,266 | 20,657 | 4,391 | 27.0% | 3,531 | 20.6% |
| | 土地 | 293,914 | 294,159 | 354,433 | 60,274 | 20.5% | 60,519 | 20.6% |
| | 建設仮勘定 | 25,051 | 32,950 | 41,344 | 8,394 | 25.5% | 16,293 | 65.0% |
| | その他 | 2,956 | 3,730 | 4,893 | 1,163 | 31.2% | 1,937 | 65.5% |
| | 有形固定資産合計 | 664,409 | 667,654 | 774,374 | 106,720 | 16.0% | 109,965 | 16.6% |
| | 無形固定資産 | | | | | | | |
| | ソフトウェア | | | | 0 | | 0 | |
| | のれん | | | | 0 | | 0 | |
| | その他 | | | | 0 | | 0 | |
| | 無形固定資産合計 | 2,648 | 2,868 | 9,090 | 6,222 | 216.9% | 6,442 | 243.3% |
| 負債の部 | 投資その他の資産 | | | | | | | |
| | 投資有価証券 | 20,857 | 22,781 | 28,328 | 5,547 | 24.3% | 7,471 | 35.8% |
| | 繰延税金資産 | 2,497 | 2,455 | 2,269 | ▲ 186 | ▲ 7.6% | ▲ 228 | ▲ 9.1% |
| | 前払年金費用 | | | | 0 | | 0 | |
| | その他 | 6,309 | 6,392 | 9,684 | 3,292 | 51.5% | 3,375 | 53.5% |
| | 貸倒引当金 | ▲ 2,412 | ▲ 2,527 | ▲ 2,073 | 454 | ▲ 18.0% | 339 | ▲ 14.1% |
| | 投資その他の資産合計 | 27,360 | 30,741 | 40,354 | 9,613 | 31.3% | 12,994 | 47.5% |
| | 固定資産合計 | 694,418 | 701,265 | 823,819 | 122,554 | 17.5% | 129,401 | 18.6% |
| | 繰延資産 | | | | 0 | | 0 | |
| | 資産合計 | 781,589 | 781,671 | 909,547 | 127,876 | 16.4% | 127,958 | 16.4% |
| 負債純資産の部 | 流動負債 | | | | | | | |
| | 支払手形及び買掛金 | 19,848 | 19,322 | 21,026 | 1,704 | 8.8% | 1,178 | 5.9% |
| | 短期借入金 | 114,169 | 119,162 | 116,040 | ▲ 3,122 | ▲ 2.6% | 1,871 | 1.6% |
| | 1年以内償還予定社債 | 10,000 | 25,000 | | ▲ 25,000 | ▲ 100.0% | ▲ 10,000 | ▲ 100.0% |
| | 1年以内返済長期借入金 | | | | 0 | | 0 | |
| | リース債務 | | | | 0 | | 0 | |
| | 未払金 | | | | 0 | | 0 | |
| | 未払法人税/消費税等 | 3,365 | 2,946 | 4,063 | 1,117 | 37.9% | 698 | 20.7% |
| | 繰延税金負債 | | | | 0 | | 0 | |
| | 返品引当金 | | | | 0 | | 0 | |
| | 賞与引当金 | | | | 0 | | 0 | |
| | 役員賞与引当金 | | | | 0 | | 0 | |
| | 設備関係支払手形 | | | | 0 | | 0 | |
| | その他 | 45,184 | 52,386 | 63,090 | 10,704 | 20.4% | 17,906 | 39.6% |
| | 流動負債合計 | 194,634 | 220,910 | 207,693 | ▲ 13,217 | ▲ 6.0% | 13,059 | 6.7% |
| | 固定負債 | | | | | | | |
| | 長期借入金 | 260,530 | 248,604 | 301,168 | 52,564 | 21.1% | 40,638 | 15.6% |
| | 社債 | 85,000 | 60,000 | 80,000 | 20,000 | 33.3% | ▲ 5,000 | ▲ 5.9% |
| | 繰延税金負債 | 57,721 | 60,459 | 73,129 | 12,670 | 21.0% | 15,408 | 26.7% |
| | 退職給付引当金 | 13,390 | 13,357 | 13,446 | 89 | 0.7% | 56 | 0.4% |
| | 役員退職慰労引当金 | | | | 0 | | 0 | |
| | 環境対策引当金 | | | | 0 | | 0 | |
| | 負ののれん | | | | 0 | | 0 | |
| | その他 | 26,064 | 25,065 | 34,117 | 9,052 | 36.1% | 8,053 | 30.9% |
| | 固定負債合計 | 443,779 | 408,721 | 501,862 | 93,141 | 22.8% | 58,083 | 13.1% |
| | 負債合計 | 638,413 | 629,631 | 709,556 | 79,925 | 12.7% | 71,143 | 11.1% |
| | 純資産の部 | | | | | | | |
| | 株主資本 | | | | | | | |
| | 資本金 | 63,739 | 63,739 | 72,983 | 9,244 | 14.5% | 9,244 | 14.5% |
| | 資本剰余金 | 18,471 | 18,741 | 28,087 | 9,346 | 49.9% | 9,616 | 52.1% |
| | 利益剰余金 | 27,313 | 34,021 | 46,053 | 12,032 | 35.4% | 18,740 | 68.6% |
| | 自己株式 | ▲ 1,325 | ▲ 1,377 | ▲ 34 | 1,343 | ▲ 97.5% | 1,291 | ▲ 97.4% |
| | 株主資本合計 | 108,197 | 114,854 | 147,090 | 32,236 | 28.1% | 38,893 | 35.9% |
| | その他の有価証券評価差額金 | 3,967 | 4,759 | 8,395 | 3,636 | 76.4% | 4,428 | 111.6% |
| | 繰延ヘッジ損益 | | 0 | | 0 | | 0 | |
| | 為替換算調整勘定 | | | | 0 | | 0 | |
| | その他の包括利益累計額 | 32,200 | 34,155 | 44,147 | 9,992 | 29.3% | 11,947 | 37.1% |
| | 新株予約権 | | | | 0 | | 0 | |
| | 少数株主持分 | 2,777 | 3,029 | 8,752 | 5,723 | 188.9% | 5,975 | 215.2% |
| | 純資産合計 | 143,176 | 152,029 | 199,991 | 47,962 | 31.5% | 56,815 | 39.7% |
| | 負債・純資産合計 | 781,589 | 781,671 | 909,547 | 127,876 | 16.4% | 127,958 | 16.4% |
| | 受取手形割引高 | | | | 0 | | 0 | |
| | 借入金 | 469,699 | 452,766 | 497,208 | 44,442 | 9.8% | 27,509 | 5.9% |
| | 有利子負債 | 469,699 | 452,766 | 497,208 | 44,442 | 9.8% | 27,509 | 5.9% |

借入金:長短借入金+社債

有利子負債:借入金+リース債務

E社

比較損益計算書(連結)

単位:百万円

| 科 目 | 金 額 | | | 増減額 | 増減率 | 増減額 | 増減率 |
|------------------|-----------|-----------|-----------|---------|---------|----------|----------|
| | H25/3期(A) | H26/3期(B) | H27/3期(C) | (C-B) | (C/B-1) | (C-A) | (C/A-1) |
| 売上1 | 86,097 | 87,669 | 93,574 | 5,905 | 6.7% | 7,477 | 8.7% |
| 売上2 | 25,023 | 27,046 | 32,323 | 5,277 | 19.5% | 7,300 | 29.2% |
| 売上3 | 25,978 | 27,672 | 33,856 | 6,184 | 22.3% | 7,878 | 30.3% |
| 売上4 | 33,940 | 35,155 | 37,019 | 1,864 | 5.3% | 3,079 | 9.1% |
| 売上5 | 39,280 | 43,839 | 39,113 | ▲ 4,726 | ▲10.8% | ▲ 167 | ▲0.4% |
| その他 | 1,801 | 1,746 | 1,939 | 193 | 11.1% | 138 | 7.7% |
| 売上高合計 | 184,412 | 197,495 | 210,995 | 13,500 | 6.8% | 26,583 | 14.4% |
| | | | | 0 | | 0 | |
| 売上原価 | 156,485 | 167,922 | 175,544 | 7,622 | 4.5% | 19,059 | 12.2% |
| 売上総利益 | 27,927 | 29,573 | 35,451 | 5,878 | 19.9% | 7,524 | 26.9% |
| | | | | 0 | | 0 | |
| | | | | 0 | | 0 | |
| | | | | 0 | | 0 | |
| 販売費及び一般管理費 | 5,952 | 6,510 | 7,333 | 823 | 12.6% | 1,381 | 23.2% |
| 営業利益 | 21,975 | 23,063 | 28,118 | 5,055 | 21.9% | 6,143 | 28.0% |
| 受取利息 | 35 | 21 | 50 | 29 | 138.1% | 15 | 42.9% |
| 受取配当金 | 478 | 499 | 564 | 65 | 13.0% | 86 | 18.0% |
| 受取地代家賃 | | | | 0 | | 0 | |
| 持分法による投資利益 | | | | 0 | | 0 | |
| 負ののれん償却額 | | | | 0 | | 0 | |
| 為替差益 | | | | 0 | | 0 | |
| その他 | | | | 0 | | 0 | |
| 営業外収益 | 1,578 | 1,145 | 1,316 | 171 | 14.9% | ▲ 262 | ▲16.6% |
| 支払利息 | 7,489 | 6,849 | 6,576 | ▲ 273 | ▲4.0% | ▲ 913 | ▲12.2% |
| 持分法による投資損失 | | | | 0 | | 0 | |
| 賃貸費用 | | | | 0 | | 0 | |
| その他 | | | | 0 | | 0 | |
| 営業外費用 | 8,077 | 7,308 | 7,433 | 125 | 1.7% | ▲ 644 | ▲8.0% |
| 経常利益 | 15,474 | 16,899 | 22,001 | 5,102 | 30.2% | 6,527 | 42.2% |
| 固定資産売却益 | | | | 0 | | 0 | |
| 貸倒引当金戻入益 | | | | 0 | | 0 | |
| 投資有価証券売却益 | | | | 0 | | 0 | |
| その他1 | 13,423 | 1,161 | 1,530 | 369 | 31.8% | ▲ 11,893 | ▲88.6% |
| その他 | 1,550 | 330 | 492 | 162 | 49.1% | ▲ 1,058 | ▲68.3% |
| 特別利益 | 15,244 | 1,491 | 2,322 | 831 | 55.7% | ▲ 12,922 | ▲84.8% |
| 固定資産除却損/売却損 | 370 | 526 | 462 | ▲ 64 | ▲12.2% | 92 | 24.9% |
| 減損損失 | 4,583 | 201 | 1,814 | 1,613 | 802.5% | ▲ 2,769 | ▲60.4% |
| 投資有価証券評価損/売却損 | | | | 0 | | 0 | |
| その他 | 13,327 | 1,134 | 1,475 | 341 | 30.1% | ▲ 11,852 | ▲88.9% |
| 環境対策引当金繰入 | | | | 0 | | 0 | |
| 特別損失 | 18,842 | 2,373 | 4,503 | 2,130 | 89.8% | ▲ 14,339 | ▲76.1% |
| 税金等調整前当期純利益 | 11,877 | 16,016 | 19,819 | 3,803 | 23.7% | 7,942 | 66.9% |
| 法人税、住民税及び事業税 | 3,753 | 4,623 | 6,556 | 1,933 | 41.8% | 2,803 | 74.7% |
| 法人税等調整額 他 | 335 | 1,556 | ▲ 4,816 | ▲ 6,372 | ▲409.5% | ▲ 5,151 | ▲1537.6% |
| 少数株主損益調整前当期純利益 | 7,787 | 9,836 | 18,080 | 8,244 | 83.8% | 10,293 | 132.2% |
| 少数株主利益 | 269 | 220 | 612 | 392 | 178.2% | 343 | 127.5% |
| 当期純利益 | 7,518 | 9,615 | 17,467 | 7,852 | 81.7% | 9,949 | 132.3% |
| 期末従業員数 | 10,352 | 10,582 | 11,466 | 884 | 8.4% | 1,114 | 10.8% |
| 加工高 | #REF! | #REF! | #REF! | #REF! | #REF! | #REF! | #REF! |
| 比較包括利益計算書(連結) | | | | | | | |
| 少数株主損益調整前当期純利益 | 7,787 | 9,836 | 18,080 | 8,244 | 83.8% | 10,293 | 132.2% |
| その他有価証券評価差額金 | 2,420 | 813 | 3,687 | 2,874 | 353.5% | 1,267 | 52.4% |
| 繰延ヘッジ損益 | | | | 0 | | 0 | |
| 為替換算調整勘定 | | | | 0 | | 0 | |
| 持分法適用会社に対する持分相当額 | | | | 0 | | 0 | |
| その他の包括利益合計 | 2,420 | 808 | 7,109 | 6,301 | 779.8% | 4,689 | 193.8% |
| 包括利益 | 10,207 | 10,644 | 25,190 | 14,546 | 136.7% | 14,983 | 146.8% |
| (内訳) | | | | 0 | | 0 | |
| 親会社株式に係る包括利益 | 9,905 | 10,401 | 24,515 | 14,114 | 135.7% | 14,610 | 147.5% |
| 少数株主に係る包括利益 | 301 | 242 | 674 | 432 | 178.5% | 373 | 123.9% |

E社

経営指標比較表

金額単位: 百万円

| 経営指標 | (単位) | 経営指標の推移 | | | | | | 評価 | |
|--------------------|-------|--------------------------------------|--------|--------------------------------------|--------|--------------------------------------|--------|----|----|
| | | H25/3期 (A) | | H26/3期 (B) | | H27/3期 (C) | | 傾向 | 判定 |
| (1)総合収益性分析 | | | | | | | | | |
| A. 総資本当期純利益率(ROA) | (%) | $\frac{7,518}{781,589} \times 100$ | 0.96 | $\frac{9,615}{781,671} \times 100$ | 1.23 | $\frac{17,467}{909,547} \times 100$ | 1.92 | | |
| B. 自己資本当期純利益率(ROE) | (%) | $\frac{7,518}{143,176} \times 100$ | 5.25 | $\frac{9,615}{152,029} \times 100$ | 6.32 | $\frac{17,467}{199,991} \times 100$ | 8.73 | | |
| (2)売上高利益率分析 | | | | | | | | | |
| A. 売上高対総利益率(粗利益率) | (%) | $\frac{27,927}{184,412} \times 100$ | 15.14 | $\frac{29,573}{197,495} \times 100$ | 14.97 | $\frac{35,451}{210,995} \times 100$ | 16.80 | | |
| B. 売上高対営業利益率 | (%) | $\frac{21,975}{184,412} \times 100$ | 11.92 | $\frac{23,063}{197,495} \times 100$ | 11.68 | $\frac{28,118}{210,995} \times 100$ | 13.33 | | |
| C. 売上高対経常利益率 | (%) | $\frac{15,474}{184,412} \times 100$ | 8.39 | $\frac{16,899}{197,495} \times 100$ | 8.56 | $\frac{22,001}{210,995} \times 100$ | 10.43 | | |
| D. 売上高対当期純利益率 | (%) | $\frac{7,518}{184,412} \times 100$ | 4.08 | $\frac{9,615}{197,495} \times 100$ | 4.87 | $\frac{17,467}{210,995} \times 100$ | 8.28 | | |
| E. 売上高対販売管理費比率 | (%) | $\frac{5,952}{184,412} \times 100$ | 3.23 | $\frac{6,510}{197,495} \times 100$ | 3.30 | $\frac{7,333}{210,995} \times 100$ | 3.48 | | |
| (3)損益分岐点分析 | | | | | | | | | |
| A. 損益分岐点売上高(採算点) | (百万円) | $\frac{5,952}{15.1\%}$ | 39,303 | $\frac{6,510}{15.0\%}$ | 43,475 | $\frac{7,333}{16.8\%}$ | 43,644 | | |
| B. 損益分岐点比率(余裕度) | (%) | $\frac{39,303}{184,412} \times 100$ | 78.69 | $\frac{43,475}{197,495} \times 100$ | 77.99 | $\frac{43,644}{210,995} \times 100$ | 79.32 | | |
| (4)回転率・回転期間分析 | | | | | | | | | |
| A. 総資本回転率 | (回) | $\frac{184,412}{781,589}$ | 0.24 | $\frac{197,495}{781,671}$ | 0.25 | $\frac{210,995}{909,547}$ | 0.23 | | |
| B. 固定資産回転率 | (回) | $\frac{184,412}{694,418}$ | 0.27 | $\frac{197,495}{701,265}$ | 0.28 | $\frac{210,995}{823,819}$ | 0.26 | | |
| C. 売上債権回転期間 | (日) | $\frac{17,560}{184,412} \times 365$ | 34.76 | $\frac{24,036}{197,495} \times 365$ | 44.42 | $\frac{22,409}{210,995} \times 365$ | 38.77 | | |
| D. 棚卸資産回転期間 | (日) | $\frac{30,171}{184,412} \times 365$ | 59.72 | $\frac{26,899}{197,495} \times 365$ | 49.71 | $\frac{29,558}{210,995} \times 365$ | 51.13 | | |
| E. 買入債務回転期間 | (日) | $\frac{19,848}{184,412} \times 365$ | 39.28 | $\frac{19,322}{197,495} \times 365$ | 35.71 | $\frac{21,026}{210,995} \times 365$ | 36.37 | | |
| (5)生産性分析 | | | | | | | | | |
| A. 従業員一人当たり年間売上高 | (千円) | $\frac{184,412}{10,352}$ | 17,814 | $\frac{197,495}{10,582}$ | 18,663 | $\frac{210,995}{11,466}$ | 18,402 | | |
| B. 従業員一人当たり年間当期純利益 | (千円) | $\frac{7,518}{10,352}$ | 726 | $\frac{9,615}{10,352}$ | 929 | $\frac{17,467}{11,466}$ | 1,523 | | |
| (6)短期支払能力分析 | | | | | | | | | |
| A. 流動比率 | (%) | $\frac{87,171}{194,634} \times 100$ | 44.79 | $\frac{80,406}{220,910} \times 100$ | 36.40 | $\frac{85,728}{207,693} \times 100$ | 41.28 | | |
| B. 当座比率 | (%) | $\frac{38,586}{194,634} \times 100$ | 19.82 | $\frac{44,027}{220,910} \times 100$ | 19.93 | $\frac{46,523}{207,693} \times 100$ | 22.40 | | |
| (7)資本の安定性分析 | | | | | | | | | |
| A. 自己資本比率 | (%) | $\frac{140,399}{781,589} \times 100$ | 17.96 | $\frac{149,000}{781,671} \times 100$ | 19.06 | $\frac{191,239}{909,547} \times 100$ | 21.03 | | |
| B. 負債比率 | (%) | $\frac{638,413}{143,176} \times 100$ | 445.89 | $\frac{629,631}{152,029} \times 100$ | 414.15 | $\frac{709,556}{199,991} \times 100$ | 354.79 | | |
| (8)調達と運用の適合性分析 | | | | | | | | | |
| A. 固定長期適合率 | (%) | $\frac{694,418}{586,955} \times 100$ | 118.31 | $\frac{701,265}{560,750} \times 100$ | 125.06 | $\frac{823,819}{701,853} \times 100$ | 117.38 | | |
| B. 固定比率 | (%) | $\frac{694,418}{143,176} \times 100$ | 485.01 | $\frac{701,265}{152,029} \times 100$ | 461.27 | $\frac{823,819}{199,991} \times 100$ | 411.93 | | |
| (9)成長性分析 | | | | | | | | | |
| A. 売上高成長率 | (%) | | | $\frac{13,083}{184,412} \times 100$ | 7.09 | $\frac{13,500}{197,495} \times 100$ | 6.84 | | |
| B. 経常利益成長率 | (%) | | | $\frac{1,425}{15,474} \times 100$ | 9.21 | $\frac{5,102}{16,899} \times 100$ | 30.19 | | |
| C. 販売管理費増減率 | (%) | | | $\frac{558}{5,952} \times 100$ | 9.38 | $\frac{823}{6,510} \times 100$ | 12.64 | | |
| D. 従業員数増減率 | (%) | | | $\frac{230}{10,352} \times 100$ | 2.22 | $\frac{884}{10,582} \times 100$ | 8.35 | | |
| E. 資産増加率 | (%) | | | $\frac{82}{781,589} \times 100$ | 0.01 | $\frac{127,876}{909,547} \times 100$ | 14.06 | | |
| (10)付加価値分析 | | | | | | | | | |
| A. 加工高比率 | (%) | $\frac{\#REF!}{184,412} \times 100$ | #REF! | $\frac{\#REF!}{197,495} \times 100$ | #REF! | $\frac{\#REF!}{210,995} \times 100$ | #REF! | | |
| B. 労働分配率 | (%) | $\frac{\#REF!}{\#REF!} \times 100$ | #REF! | $\frac{\#REF!}{\#REF!} \times 100$ | #REF! | $\frac{\#REF!}{\#REF!} \times 100$ | #REF! | | |
| C. 資本生産性 | (%) | $\frac{\#REF!}{781,589} \times 100$ | #REF! | $\frac{\#REF!}{781,671} \times 100$ | #REF! | $\frac{\#REF!}{909,547} \times 100$ | #REF! | | |
| D. 付加価値生産性 | (千円) | $\frac{\#REF!}{10,352}$ | #REF! | $\frac{\#REF!}{10,582}$ | #REF! | $\frac{\#REF!}{11,466}$ | #REF! | | |
| (11)その他 | | | | | | | | | |
| A. 借入金依存度 | (%) | $\frac{469,699}{781,589} \times 100$ | 60.10 | $\frac{452,766}{781,671} \times 100$ | 57.92 | $\frac{497,208}{909,547} \times 100$ | 54.67 | | |