



# Data Book

2026年7月期 第2四半期

FY 2026 Q2

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Please be reminded that the all figures shown in this material are not the subject of auditor's audit or review as this material has been prepared for investors to understand our earning results and financial position.

株式会社エイチームホールディングス（東証プライム 3662）  
Ateam Holdings Co., Ltd. (TSE Prime : 3662)

主要指標 Key Indicators

連結損益計算書 (単位: 百万円)	Consolidated Statements of Income (Million JPY)									
	FY2017	FY2018	FY2019	FY2020	FY2021	FY2022	FY2023	FY2024	FY2025	
売上高	Revenue	34,603	37,674	37,151	31,739	31,252	31,790	27,552	23,917	23,917
Y/Y 増減率 (%)	Y/Y (%)	50.7	8.9	△ 1.4	△ 14.6	△ 1.5	1.7	△ 13.3	△ 13.2	△ 0.0
デジタルマーケティング	Digital Marketing	15,343	21,506	24,573	23,289	23,980	25,474	22,131	19,516	19,718
エンターテインメント	Entertainment	19,259	16,168	12,577	8,450	7,272	6,316	5,421	4,400	4,199
売上原価	Cost of revenues	5,669	6,960	7,518	7,654	8,193	8,463	5,062	3,546	3,395
原価率 (%)	Cost rate (%)	16.4	18.5	20.2	24.1	26.2	26.6	18.4	14.8	14.2
販売管理費	Selling, G&A expenses	24,855	26,012	26,820	22,811	22,357	23,625	21,945	19,808	19,676
販売管理費率 (%)	Selling, G&A expenses ratio (%)	71.8	69.0	72.2	71.9	71.5	74.3	79.7	82.8	82.3
費用総額 (売上原価+販売管理費)	Total cost and G&A expenses	30,525	32,973	34,339	30,465	30,550	32,089	27,008	23,355	23,071
人件費・採用費	Labor costs & recruitment expenses	3,807	4,754	6,032	6,274	6,273	5,949	5,594	5,000	4,999
広告宣伝費	Promotional expenses	14,018	14,805	15,048	12,444	12,380	13,998	13,136	12,539	11,822
広告宣伝費率 (%)	Promotional expenses ratio (%)	40.5	39.3	40.5	39.2	39.6	44.0	47.7	52.4	49.4
デジタルマーケティング	Digital Marketing	7,882	10,715	12,452	11,648	11,813	12,711	12,778	12,347	11,533
エンターテインメント	Entertainment	5,895	3,785	2,355	706	494	1,219	302	181	281
支払手数料等	Commissions, etc.	7,318	6,117	5,387	4,662	5,180	4,719	3,392	2,869	2,587
外注・サーバ費	Subcontractor expenses, server fees	1,198	2,277	2,574	2,115	2,058	2,029	1,243	1,029	818
オフィス賃料	Office rental fees, utility expenses	879	1,080	1,179	1,142	1,129	1,011	891	688	640
減価償却費	Depreciation	479	432	620	475	425	377	528	105	196
のれん償却費	Amortization of goodwill	-	65	130	97	21	43	43	43	232
その他 (費用総額-上記費用)	Other expenses	2,824	3,438	3,365	3,252	3,080	3,959	2,178	1,078	1,775
EBITDA	EBITDA	4,557	5,199	3,562	1,847	1,149	122	1,115	711	1,273
調整後EBITDA	Adjusted EBITDA	4,557	5,206	3,562	1,847	1,170	122	1,115	740	1,719
営業利益	Operating income	4,077	4,701	2,811	1,273	701	△ 298	543	562	845
Y/Y 増減率 (%)	Y/Y (%)	84.3	15.3	△ 40.2	△ 54.7	△ 44.9	-	-	3.4	50.3
デジタルマーケティング	Digital Marketing	1,750	2,864	2,927	1,853	1,535	1,329	1,248	1,334	1,334
エンターテインメント	Entertainment	3,820	3,587	1,532	776	369	△ 894	166	△ 38	518
共通部門	Others	△ 1,493	△ 1,751	△ 1,648	△ 1,356	△ 1,203	△ 937	△ 951	△ 647	△ 1,008
営業利益率 (%)	Operating income margin	11.8	12.5	7.6	4.0	2.2	-	2.0	2.4	3.5
経常利益	Ordinary income	4,118	4,730	2,809	1,249	895	△ 219	711	609	1,585
税引当期純利益	Pre-tax income	3,854	4,732	2,354	0	1,511	△ 734	432	1,152	1,875
親会社株主に帰属する当期純利益	Net income attributable to shareholders of parent company	2,579	3,306	1,473	△ 519	877	△ 1,337	143	953	1,036
人員数	Number of employees	726	944	1,118	1,177	1,162	1,082	910	861	830
デジタルマーケティング	Digital Marketing	391	544	635	703	682	629	485	442	430
エンターテインメント	Entertainment	268	312	381	382	373	351	337	324	300
共通部門	Others	67	88	102	92	107	102	88	95	100

※調整後EBITDA = EBITDA + M&A関連費用 + 販売促進引当金繰入額(※1) + 販売促進費(※1) - 付与ポイントの暗号資産相当額(※1)

※1 Paddle社の事業から生じる費用

\* Adjusted EBITDA = EBITDA + M&A related expenses + Provision of allowance for sales promotion expenses(\*1) + Sales promotion expenses(\*1) - Crypto asset equivalent of points granted(\*1)

\*1 Expenses arising from Paddle's business

※FY2025のセグメント区分変更後のPLにて記載しております。

\* Stated in PL after the change of segment classification in FY2025.

連結貸借対照表 (単位: 百万円)	Consolidated Balance Sheets (Million JPY)									
	FY2017	FY2018	FY2019	FY2020	FY2021	FY2022	FY2023	FY2024	FY2025	
資産の部	Assets									
流動資産	Current Assets	9,613	11,488	11,543	11,130	10,383	10,471	10,264	11,562	11,160
現金	Cash and cash equivalents	5,004	5,984	6,713	6,480	6,035	5,223	5,992	8,050	6,201
固定資産	Non-current assets	3,527	5,214	5,729	4,932	5,368	4,290	3,591	4,827	4,048
有形固定資産	Tangible assets	1,666	1,684	1,711	1,384	1,195	844	389	365	346
無形固定資産	Intangible assets	507	2,070	1,522	477	792	391	216	1,735	1,591
投資その他の資産※1	Investments and other assets*1	1,353	1,459	2,495	3,070	3,380	3,055	2,985	2,726	2,111
資産合計	Total assets	13,140	16,702	17,273	16,063	15,751	14,762	13,855	16,389	15,209
負債の部	Liabilities									
流動負債	Current liabilities	5,202	4,464	4,031	3,847	3,640	4,205	3,621	3,045	4,797
固定負債	Non-current liabilities	481	583	730	493	527	674	529	3,070	1,242
負債合計	Total liabilities	5,683	5,047	4,761	4,340	4,168	4,880	4,151	6,115	6,039
有利子負債	Interest-bearing liabilities	632	186	-	-	-	-	-	2,535	784
純資産の部	Net assets									
株主資本	Shareholder's equity	7,361	11,566	12,452	11,663	11,232	9,088	8,969	9,642	8,807
自己株式	Treasury stock	△ 1,177	△ 481	△ 438	△ 397	△ 1,394	△ 1,896	△ 1,862	△ 1,846	△ 368
新株予約権	Stock option	96	85	85	82	82	-	-	22	35
純資産合計	Total net assets	7,456	11,655	12,511	11,722	11,582	9,882	9,704	10,274	9,169
負債・純資産合計	Total liabilities and net assets	13,140	16,702	17,273	16,063	15,751	14,762	13,855	16,291	15,209

その他経営指標	Others									
	FY2017	FY2018	FY2019	FY2020	FY2021	FY2022	FY2023	FY2024	FY2025	
発行済株式総数 (株)	Number of shares issued (year-end)	19,469,800	19,738,200	19,756,200	19,783,200	19,789,200	19,789,200	19,789,200	19,789,200	1,881,135
自己株式数 (株)	Treasury stock (shares)	302,562	35,562	35,562	35,588	663,388	1,127,988	1,128,021	1,128,082	150,017
期中平均株式数 (株)	Average number of shares during the FY	18,904,872	19,401,921	19,510,259	19,551,565	19,477,509	18,651,778	18,551,109	18,561,198	18,588,918
EPS (1株当たり当期純利益、円)	EPS (JPY)	136.45	170.40	75.52	△ 26.59	45.07	△ 71.68	7.73	51.36	55.75
EPS増減率 (%)	EPS Y/Y (%)	99.0	24.9	△ 55.7	-	-	-	-	564.4	8.5
ROA (総資産経常利益率、%)	ROA (Ordinary income on total assets, %)	36.2	31.7	16.5	7.5	5.6	△ 1.4	5.0	4.0	10.0
1株当たり純資産 (円)	Net assets per share (JPY)	389.03	593.76	636.32	594.54	605.98	533.23	523.06	552.28	485.88
1株当たり配当金額 (円)	Dividend per share (JPY)	27.00	32.50	16.00	16.00	16.00	16.00	16.00	22.00	22.00
中間配当額 (円)	Interim dividend (JPY)	5.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
配当総額 (百万円)	Total dividend amount (mil. JPY)	517	640	315	315	306	298	296	410	410
自己株式取得総額 (百万円)	Total amount of treasury stock acquisition (mil. JPY)	0	-	-	0	1,034	537	0	0	3,222
株主優待総額 (百万円)	Total amount of shareholder benefits (mil. JPY)	-	-	-	-	-	-	-	-	152
配当性向 (%)	Payout ratio (%)	19.8	19.1	21.2	-	35.5	-	207.0	42.8	39.5
総還元性向 (%)	Total return ratio (%)	19.8	19.1	21.2	-	153.3	-	207.1	42.8	181.6
株主資本比率 (%)	Shareholder's equity ratio (%)	56.0	69.2	72.1	72.6	71.3	61.6	64.7	58.8	57.9
自己資本比率 (%)	Equity ratio (%)	56.0	69.3	71.9	72.5	73.0	66.9	70.0	62.5	59.3
D/Eレシオ (倍)	D/E ratio (times)	0.1	0.0	-	-	-	-	-	0.3	0.3
ROE (自己資本当期純利益率、%)	ROE (%)	41.8	34.9	12.3	△ 4.3	7.6	△ 12.5	1.5	9.6	10.8
ROIC (=①+②、%)	ROIC (=①+②, %)	34.1	27.9	14.1	7.6	4.3	△ 2.2	4.2	3.2	6.1
①税引後営業利益 (百万円)	① Net operating income after taxes (mil. JPY)	2,729	3,284	1,759	884	486	-207	377	390	586
②投下資本 (=③+④、百万円)	② Invested capital (=③+④, mil. JPY)	7,993	11,752	12,452	11,663	11,232	9,088	8,969	12,178	9,592
③株主資本 (百万円)	③ Shareholder's equity (mil. JPY)	7,361	11,566	12,452	11,663	11,232	9,088	8,969	9,642	8,807
④有利子負債 (百万円) ※2	④ Short-term loans payable (mil. JPY) *2	632	186	-	-	-	-	-	2,535	784

※1 FY2019より「[税効果会計に係る会計基準]の一部改正」(企業会計基準第28号 2018年2月16日)を適用し「繰延税金資産」を「投資その他の資産」の区分に表示しております。上記にはFY2013の期首に当該会計基準を適用したと仮定して数値を記載しているため、過去に当社が発表した書類と異なる数値が含まれます。

\*1 From FY2019, applied "Partial Amendments to the Accounting Standard for Tax Effect Accounting" (ASB Statement No. 28, Feb 16, 2018) causing category change from "Deferred Tax Assets" to "Investments and Other Assets." Above values are based on new standards causing differences from previous published materials.

※2 「転換社債型新株予約権付社債」を含めております。

\*2 Includes "Convertible bond-type bonds with share acquisition rights".

連結損益計算書 (単位: 百万円)		FY2021				FY2022				FY2023				FY2024				FY2025				FY2026	
Consolidated Statements of Income (Million JPY)		Q1	Q2	Q3	Q4	Q1	Q2	Q3	Q4	Q1	Q2												
売上高	Revenue	7,493	7,377	8,637	7,742	7,334	7,647	8,559	8,249	7,134	7,339	6,771	6,307	5,974	5,940	6,266	5,736	5,677	5,862	6,429	5,948	5,529	5,789
売上原価	Cost of sales	1,855	1,832	2,194	2,310	2,076	2,058	2,378	1,950	1,492	1,534	1,066	969	894	909	903	839	853	814	858	869	845	846
売上総利益	Gross profit	5,638	5,545	6,443	5,432	5,258	5,589	6,180	6,299	5,642	5,805	5,704	5,337	5,079	5,030	5,362	4,897	4,824	5,048	5,570	5,079	4,683	4,943
販売費及び一般管理費	Selling, general and administrative expenses	5,259	5,702	6,083	5,311	5,510	6,480	5,999	5,634	5,428	5,807	5,542	5,167	5,250	5,046	5,032	4,479	4,599	5,206	4,761	5,109	4,412	4,623
営業利益又は営業損失 (△)	Operating income (loss)	378	△ 157	359	120	△ 252	△ 891	180	664	213	△ 2	162	170	△ 170	△ 15	330	418	224	△ 158	809	△ 30	270	319
営業外収益合計	Non-operating income	19	136	22	48	18	6	27	59	40	6	26	129	42	27	27	16	21	677	△ 334	411	42	4
営業外費用合計	Non-operating expenses	4	9	12	7	8	8	6	8	30	8	△ 14	10	9	8	11	38	16	△ 0	6	13	78	342
経常利益又は経常損失 (△)	Ordinary income (loss)	393	△ 30	370	161	△ 242	△ 893	201	715	223	△ 4	202	289	△ 137	3	346	396	229	520	468	368	234	△ 19
特別利益合計	Extraordinary income	-	770	-	-	-	9	4	75	-	6	-	9	-	13	491	70	-	212	-	304	153	32
特別損失合計	Extraordinary losses	-	33	-	121	12	7	-	584	-	173	6	115	-	32	-	-	-	-	-	227	-	-
税金等調整前四半期純利益又は税金等調整前四半期純損失 (△)	Profit (loss) before income taxes	393	707	370	40	△ 254	△ 891	205	205	223	△ 171	196	183	△ 137	△ 14	837	467	229	732	468	445	387	13
法人税等	Income taxes	135	223	130	143	△ 109	△ 306	310	708	103	100	42	42	5	36	66	91	100	317	△ 15	418	71	81
非支配株主損益調整前当期純利益 (△)	Net income (loss) before non-controlling interests	258	483	239	△ 103	△ 145	△ 584	△ 104	△ 502	120	△ 271	153	141	△ 142	△ 51	771	376	129	414	483	26	316	△ 68
非支配株主に帰属する当期純利益 (△)	Net income (loss) attributable to non-controlling interests	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	△ 7	23	1	21	△ 2
親会社株主に帰属する四半期純利益又は四半期純損失 (△)	Net income (loss) attributable to shareholders of parent company	258	483	239	△ 103	△ 145	△ 584	△ 104	△ 502	120	△ 271	153	141	△ 142	△ 51	771	376	129	422	459	24	295	△ 65
<b>主な費用の内訳</b>	<b>Major expenses</b>																						
人件費	Labor costs	1,535	1,548	1,566	1,541	1,575	1,543	1,502	1,268	1,440	1,405	1,341	1,319	1,298	1,276	1,247	1,112	1,208	1,226	1,234	1,266	1,219	1,221
広告宣伝費	Promotional expenses	2,843	3,153	3,521	2,861	3,057	3,980	3,602	3,357	3,191	3,297	3,515	3,131	3,334	3,144	3,272	2,788	2,891	2,835	3,187	2,908	2,702	2,888
外注・サブ(一)費	Subcontractor expenses, server fees	457	464	502	633	575	463	436	365	308	284	284	285	267	252	223	205	227	191	194	209	234	234
減価償却費	Depreciation	110	118	99	97	97	99	102	46	415	20	45	26	29	24	25	31	53	54	55	50	50	30
のれん償却費	Amortization of goodwill	-	-	10	10	10	10	10	10	10	10	10	10	10	10	10	10	51	57	60	63	46	64
その他費用	Others	2,167	2,250	2,577	2,477	2,289	2,353	2,700	2,408	1,864	1,903	1,435	1,345	1,188	1,226	1,128	1,158	1,064	1,621	891	1,489	1,030	1,030
広告宣伝費率	Promotional expenses ratio	37.9%	42.7%	40.8%	37.0%	41.7%	52.0%	42.1%	40.7%	44.7%	44.9%	51.9%	49.6%	55.8%	52.9%	52.2%	48.6%	50.9%	48.4%	49.6%	48.9%	48.9%	49.9%
<b>調整後EBITDAの調整項目及びビットコイン価格</b>	<b>Adjusted EBITDA Breakdown and Bitcoin Price</b>																						
営業利益又は営業損失 (△)	Operating income (loss)																		△ 158	809	△ 30	270	319
+ 減価償却費 (のれんを除く無形固定資産に係る償却費を含む。)	+ Depreciation (including amortization related to intangible assets excluding goodwill)																		53	54	55	50	30
+ のれん償却額	+ Amortization of goodwill																		57	60	63	46	64
+ 暗号資産関連事業に関わる費用の調整	+ Adjustment of expenses related to crypto asset related business																		425	△ 244	217	△ 87	△ 247
+ M&A関連費用	+ M&A related expenses																		23	22	-	6	61
調整後EBITDA	Adjusted EBITDA																		400	701	306	287	228
(参考) ビットコイン価格 (円)	Bitcoin Price (JPY)																		16,162,184	13,427,128	17,721,131	16,985,566	12,631,087

※2024年6月3日に行われた株式会社microCMSとの企業結合について、2024年7月期末以降において暫定的な会計処理を行っておりましたが、2025年7月期末に確定しております。この暫定的な会計処理の確定に伴い、取得原価の当初配分額の見直しを2025年7月期の財務諸表に反映しております。

\* The business combination with microCMS Inc. on June 3, 2024 was accounted for tentatively after the end of the fiscal year ended July 31, 2024, but was finalized at the end of the fiscal year ended July 31, 2025. With the finalization of this provisional accounting treatment, the revised initial allocation of acquisition costs is reflected in the financial statements for the fiscal year ended July 31, 2025.

連結貸借対照表 (単位: 百万円)		FY2021				FY2022				FY2023				FY2024				FY2025				FY2026		
Consolidated Balance Sheets (Million JPY)		Q1	Q2	Q3	Q4	Q1	Q2	Q3	Q4	Q1	Q2	Q3	Q4	Q1	Q2	Q3	Q4	Q1	Q2	Q3	Q4	Q1	Q2	
<b>資産の部</b>	<b>Assets</b>																							
流動資産	Current assets																							
現金及び預金	Cash and deposits	6,228	6,868	5,646	6,035	5,184	4,025	4,734	4,699	5,588	5,982	5,992	5,588	5,695	6,660	8,050	7,839	8,580	8,860	6,301	5,525	5,213		
営業債権及びその他債	Accounts receivable - trade	3,181	3,390	3,513	3,109	3,174	3,430	3,669	3,423	3,111	3,372	3,125	3,001	2,912	2,844	2,836	2,579	2,512	2,791	2,866	2,658	2,579	3,257	
棚卸資産	Inventories	316	441	479	450	471	539	695	667	956	876	260	220	196	250	296	328	301	273	266	303	338	378	
その他	Other	1,214	727	1,468	792	1,229	949	1,131	1,144	1,418	866	1,191	1,052	1,155	716	647	610	658	1,959	1,768	1,902	1,917	1,535	
貸倒引当金	Allowance for doubtful accounts	△ 4	△ 4	△ 4	△ 4	△ 4	△ 5	△ 2	△ 1	△ 2	△ 3	△ 3	△ 2	△ 3	△ 4	△ 4	△ 8	△ 11	△ 12	△ 5	△ 4	△ 7	△ 10	
流動資産合計	Total current assets	10,936	11,423	11,102	10,383	10,056	8,940	10,228	10,471	10,183	10,301	10,556	10,264	9,848	9,502	10,436	11,562	11,301	13,593	13,755	11,160	10,352	10,374	
固定資産	Non-current assets																							
有形固定資産	Property, plant and equipment																							
建物(純額)	Buildings, net	1,073	1,034	1,001	953	938	907	878	685	666	339	322	318	336	326	316	306	297	294	284	267	259	251	
その他(純額)	Other, net	246	288	271	242	223	208	194	158	144	106	95	70	74	65	64	58	56	51	47	78	79	73	
有形固定資産合計	Total property, plant and equipment	1,319	1,322	1,272	1,195	1,161	1,115	1,073	844	810	446	418	389	410	392	381	365	353	345	331	346	339	325	
無形固定資産	Intangible assets																							
のれん	Goodwill	-	261	250	239	228	217	206	195	184	174	163	152	141	130	119	141	136	1,507	1,584	1,300	1,254	2,174	
その他	Other	494	483	542	553	610	597	568	195	206	202	187	64	56	52	45	323	309	359	326	290	255	245	
無形固定資産合計	Total intangible assets	494	744	792	792	839	814	774	391	391	376	350	216	198	182	165	1735	1,669	1,866	1,911	1,591	1,509	2,419	
投資その他の資産	Investments and other assets																							
投資有価証券	Investment securities	1,814	1,775	1,959	2,148	1,679	2,019	2,388	2,461	2,677	2,356	2,325	2,449	2,611	2,549	2,507	2,356	2,399	1,780	1,597	1,726	1,787	1,786	
敷金及び保証金	Leasehold and guarantee deposits	806	781	701	665	680	650	635	575	593	555	539	527	504	389	367	366	370	382	380	377	369	370	
その他	Other	482	589	574	569	700	937	526	21	18	23	19	11	12	9	8	7	6	5	29	12	18	21	
貸倒引当金	Allowance for doubtful accounts	△ 10	△ 10	△ 10	△ 3	△ 3	△ 3	△ 3	△ 3	△ 3	△ 3	△ 3	△ 3	△ 3	△ 3	△ 3	△ 4	△ 4	△ 4	△ 5	△ 5	△ 5	△ 5	
投資その他の資産合計	Total non-current assets	4,906	5,204	5,290	5,260	5,057	5,533	5,396	4,290	4,488	3,753	3,649	3,591	3,733	3,519	3,425	4,827	4,795	4,376	4,243	4,048	4,018	4,917	
固定資産合計	Total non-current assets	4,906	5,204	5,290	5,260	5,057	5,533	5,396	4,290	4,488	3,753	3,649	3,591	3,733	3,519	3,425	4,827	4,795	4,376	4,243	4,048	4,018	4,917	
資産合計	Total assets	15,842	16,627	16,392	15,751	15,113	14,474	15,624	14,762	14,671	14,055	14,205	13,855	13,582	13,021	13,862	16,389	16,096	17,970	17,999	15,209	14,370	15,291	
<b>負債の部</b>	<b>Liabilities</b>																							
流動負債	Current liabilities																							
買掛金	Accounts payable - trade	373	444	508	533	514	518	638	446	419	239	108	95	110	87	178	107	72	284	264	321	285	271	
未払金	Accounts payable - other	2,284	2,334	2,201	1,873	2,173	2,371	3,037	2,712	2,628	2,735	2,918	2,363	2,876	2,511	2,430	2,257	2,354	2,432	2,450	2,174	2,197	2,270	
未払法人税等	Income taxes payable	82	447	158	370	38	73	39	80	60	118	143	182	3	24	155	255	64	391	372	367	43	188	
賞与引当金	Provision for bonuses	23	46	70	-	50	94	142	-	26	52	76	-	21	43	64	-	19	38	57	-	17	34	
販売促進引当金	Provision for sales promotion expenses	121	133	171	191	208	215	226	76	79	44	55	77	62	87	104	51	62	1,027	815	983	886	659	
株式給付引当金	Provision for share awards	-	18	18	34	-	17	17	35	-	18	18	18	-	4	4	9	-	8	8	26	-	13	
役員株式給付引当金	Provision for share awards for directors (and other office)	5	13	20	-	5	11	16	-	5	-	-	-	8	17	26	-	6	12	19	7	-	14	
株主優待引当金	Provision for shareholder benefits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	69	-	82	-	93	
その他	Other	745	449	470	636	667	354	557	854	840	695	661	885	473	294	307	365	409	513	588	634	498	517	
流動負債合計	Total current liabilities	3,636	3,889	3,620	3,640	3,658	3,657	4,674	4,205	4,059	3,905	3,982	3,621	3,557	3,072	3,272	3,045	2,988	4,778	4,575	4,797	3,927	4,062	
固定負債	Non-current liabilities																							
転換社債型新株予約権	Convertible bond-type Bonds with Share Acquisition Rigi	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	2,500	2,500	2,500	2,500	750	750	750
資産除去債務	Asset retirement obligations	493	494	495	496	497	497	498	499	500	548	518	313	313	314	315	316	317	317	317	318	319	319	
その他	Other	1	43	37	31	28	23	18	174	263	224	178	215	363	366	284	254	280	163	31	173	219	1,042	
固定負債合計	Total non-current liabilities	494	537	533	527	525	521	517	674	764	773	697	529	677	681	599	3,070	3,097	2,981	2,948	1,242	1,289	2,112	
負債合計	Total liabilities	4,131	4,426	4,153	4,168	4,183	4,178	5,191	4,880	4,824	4,678	4,679	4,151	4,234	3,754	3,872	6,115	6,085	7,759	7,424	6,039	5,216	6,175	
<b>純資産の部</b>	<b>Net assets</b>																							
株主資本	Shareholders' equity																							
資本金	Share capital	838	838	838	838	838	838	838	838	838	838	838	838	838	838	838	838	838	838	838	1,713	1,713	1,713	
資本剰余金	Capital surplus	832	832	832	832	832	832	832	832	832	832	832	832	832	832	832	832	832	832	832	1,687	1,687	1,687	
利益剰余金	Retained earnings	10,335	10,819	11,059	10,955	10,506	9,922	9,817	9,315	9,138	8,866	9,020	9,161	8,721	8,671	9,442	9,818	9,539	9,962	10,421	5,775	5,640	5,576	
自己株式	Treasury shares	△ 359	△ 359	△ 717	△ 1,398	△ 1,625	△ 1,896	△ 1,896	△ 1,896	△ 1,861	△ 1,862	△ 1,862	△ 1,862	△ 1,846	△ 1,846	△ 1,846	△ 1,846	△ 1,837	△ 1,837	△ 1,837	△ 368	△ 334	△ 334	
株主資本合計	Total shareholders' equity	11,646	12,130	12,011	11,232	10,551	9,695	9,591	9,088	8,947	8,674	8,828	8,969	8,545	8,495	9,266	9,642	9,372	9,795	10,255	8,807	8,706	8,642	
その他の包括利益累計額	Accumulated other comprehensive income																							
その他の有価証券評価差額	Valuation difference on available-for-sale securities	△ 20	△ 13	137	287	308	535	792	827	931	742	731	797	871	839	814	743	720	411	294	345	394	383	
繰延ヘッジ損益	Deferred gains or losses on hedges	-	-	-	△ 22	△ 18	△ 18	△ 35	△ 60	△ 61	△ 61	△ 57	△ 93	△ 102	△ 102	△ 125	△ 166	△ 129	△ 129	△ 131	△ 143	△ 162	△ 162	
為替換算調整勘定	Foreign currency translation adjustment	2	0	6	3	5	9	16	27	29	20	24	30	32	34	34	32	24	23	24	23	11	14	24
その他の包括利益累計額合計	Total accumulated other comprehensive income	△ 17	△ 12	144	268	295	526	773	793	899	701	697	734	801	771	723	608	615	305	186	214	246	245	
新株予約権	Share acquisition rights	82	82	82	82	73	68	-	-	-	-	-	-	-	-	-	-	22	22	22	22	35	66	97
非支配株主持分	Non-controlling interests	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
純資産合計	Total net assets	11,711	12,200	12,239	11,582	10,930	10,295	10,432	9,882	9,847	9,376	9,526	9,704	9,347	9,267	9,990	10,274	10,010	10,211	10,575	9,169	9,153	9,116	
負債純資産合計	Total liabilities and net assets	15,842	16,627	16,392	15,751	15,113	14,474	15,624	14,762	14,671	14,055	14,205	13,855	13,582	13,021	13,862	16,389	16,096	17,970	17,999	15,209	14,370	15,291	

※2024年6月3日に行われた株式会社microCMSとの企業結合について、2024年7月期末以降において暫定的な会計処理を行っておりましたが、2025年7月期末に確定しております。  
この暫定的な会計処理の確定に伴い、取得原価の当初配分額の見直しを2025年7月期の財務諸表に反映しております。

\* The business combination with microCMS Inc. on June 3, 2024 was accounted for tentatively after the end of the fiscal year ended July 31, 2024, but was finalized at the end of the fiscal year ended July 31, 2025.  
With the finalization of this provisional accounting treatment, the revised initial allocation of acquisition costs is reflected in the financial statements for the fiscal year ended July 31, 2025.

連結CF計算書(累計) (単位:百万円)		FY2021		FY2022		FY2023		FY2024		FY2025		FY2026
Consolidated Statements of Cash Flow (Accumulated) (Million JPY)		Q2	Q4	Q2	Q4	Q2	Q4	Q2	Q4	Q2	Q4	Q2
<b>営業活動によるキャッシュ・フロー</b>		<b>Cash flows from operating activities</b>										
税金等調整前四半期純利益	Profit (loss) before income taxes	1,100	1,511	△ 1,145	△ 734	52	432	△ 152	1,152	962	1,875	401
又は税金等調整前四半期純損失 (△)												
減価償却費	Depreciation	228	425	175	377	462	528	55	105	85	196	81
減損損失	Impairment losses	33	107	7	591	41	153	-	-	-	227	-
のれん償却額	Amortization of goodwill	-	21	21	43	21	43	21	43	108	232	110
貸倒引当金の増減額 (△は減少)	Increase (decrease) in allowance for doubtful accounts	△ 0	△ 6	0	△ 3	2	1	1	5	4	△ 2	5
賞与引当金の増減額 (△は減少)	Increase (decrease) in provision for bonuses	46	-	94	-	52	1	43	-	38	-	34
販売促進引当金の増減額 (△は減少)	Increase (decrease) in provision for sales promotion expenses	△ 12	45	24	△ 114	△ 32	0	10	△ 26	373	329	△ 323
株式給付引当金の増減額 (△は減少)	Increase (decrease) in provision for share awards	△ 19	△ 3	△ 17	1	△ 16	△ 17	△ 13	△ 9	△ 0	17	△ 12
役員株式給付引当金の増減額 (△は減少)	Increase (decrease) in provision for share awards for directors (and other officers)	13	-	11	-	-	-	17	-	12	7	6
株主優待引当金の増減額 (△は減少)	Increase (decrease) in provision for shareholder benefits	-	-	-	-	-	-	-	-	69	82	11
関係会社株式売却損失引当金繰入額	Provision of Allowance for Loss on sales of stocks of subsidiaries and affiliates	-	-	-	-	115	-	-	-	-	-	-
受取利息及び受取配当金	Interest and dividend income	△ 2	△ 2	△ 0	△ 0	△ 0	△ 0	△ 0	△ 0	△ 0	△ 2	△ 3
支払利息	Interest expenses	1	1	0	0	0	2	-	3	0	1	5
社債発行費	Bond issuance costs	-	-	-	-	-	-	-	7	-	-	-
事業譲渡損益 (△は益)	Loss (gain) on business transfer	-	-	-	-	-	-	-	△ 491	-	△ 304	-
為替差損益 (△は益)	Foreign exchange losses (gains)	2	△ 3	△ 4	△ 36	△ 7	△ 36	△ 2	△ 74	△ 66	△ 42	△ 36
投資有価証券売却損益 (△は益)	Loss (gain) on sale of investment securities	△ 770	△ 770	12	5	△ 6	△ 15	△ 13	△ 84	△ 212	△ 212	△ 32
投資有価証券評価損益 (△は益)	Loss (gain) on valuation of investment securities	-	46	-	-	-	3	32	32	-	-	-
関係会社株式売却損益 (△は益)	Loss (gain) on sale of shares of subsidiaries and affiliates	-	-	-	-	-	121	-	-	-	-	△ 153
暗号資産評価損益 (△は益)	Loss (gain) on valuation of crypto assets	-	-	-	-	-	-	-	-	△ 545	△ 610	393
固定資産売却損益 (△は益)	Loss (gain) on sale of non-current assets	-	-	-	-	△ 20	△ 20	-	-	-	-	-
投資事業組合運用損益 (△は益)	Loss (gain) on investments in investment partnerships	△ 127	△ 175	△ 0	△ 34	22	△ 104	△ 11	10	△ 38	△ 55	18
助成金収入	Subsidy income	△ 6	△ 6	△ 0	△ 0	△ 1	△ 1	△ 0	△ 0	△ 0	△ 0	△ 2
売上債権の増減額 (△は増加)	Decrease (increase) in trade receivables	△ 528	△ 247	△ 320	△ 324	63	341	157	422	0	122	△ 564
棚卸資産の増減額 (△は増加)	Decrease (increase) in inventories	△ 93	△ 102	△ 88	△ 216	△ 213	△ 146	△ 29	△ 107	55	25	△ 75
仕入債務の増減額 (△は減少)	Increase (decrease) in trade payables	△ 11	77	△ 15	△ 87	△ 207	△ 274	△ 7	13	△ 55	△ 18	△ 55
未払金の増減額 (△は減少)	Increase (decrease) in accounts payable - other	93	△ 362	497	836	19	△ 286	149	△ 125	151	△ 136	152
その他	Other, net	116	160	△ 281	176	△ 113	127	△ 292	△ 279	201	546	△ 203
小計	Subtotal	65	716	△ 1,029	482	235	852	△ 32	599	1,145	2,277	△ 243
利息及び配当金の受取額	Interest and dividends received	2	2	0	0	0	0	0	0	0	2	3
利息の支払額	Interest paid	△ 1	△ 1	△ 0	△ 0	△ 0	△ 2	-	△ 3	△ 0	△ 1	△ 5
法人税等の支払額	Income taxes paid	△ 418	△ 864	△ 448	△ 786	△ 260	△ 560	△ 180	△ 192	△ 459	△ 669	△ 564
法人税等の還付額	Income taxes refund	592	592	1	1	354	365	404	404	15	15	64
助成金の受取額	Subsidies received	6	6	0	0	1	1	0	0	0	0	2
営業活動によるキャッシュ・フロー	Net cash provided by (used in) operating activities	245	451	△ 1,476	△ 302	329	656	192	808	701	1,624	△ 743
<b>投資活動によるキャッシュ・フロー</b>		<b>Cash flows from investing activities</b>										
有形固定資産の取得による支出	Purchase of property, plant and equipment	△ 16	△ 40	△ 17	△ 25	△ 7	△ 23	△ 46	△ 57	△ 7	△ 16	△ 49
無形固定資産の取得による支出	Purchase of intangible assets	△ 126	△ 281	△ 129	△ 182	△ 27	△ 31	△ 3	△ 3	-	△ 1	-
無形固定資産の売却による収入	Proceeds from sale of intangible assets	-	-	-	-	10	20	-	-	-	-	-
投資有価証券の取得による支出	Purchase of investment securities	△ 65	△ 85	△ 50	△ 192	△ 96	△ 221	△ 125	△ 236	△ 75	△ 133	△ 109
投資有価証券の売却による収入	Proceeds from sale of investment securities	773	773	480	542	58	124	62	225	430	430	62
投資事業組合からの分配による収入	Proceeds from distributions from investment partnerships	192	221	51	136	12	172	20	36	58	87	47
敷金及び保証金の差入による支出	Payments of leasehold and guarantee deposits	△ 8	△ 9	△ 23	△ 23	△ 1	△ 7	△ 30	△ 30	△ 3	△ 4	△ 1
敷金及び保証金の回収による収入	Proceeds from refund of leasehold and guarantee deposits	0	130	0	85	4	53	135	205	-	4	9
資産除去債務の履行による支出	Payments for asset retirement obligations	-	-	-	-	-	△ 57	△ 196	△ 204	-	-	-
事業譲渡による収入	Proceeds from transfer of business	-	-	-	-	-	-	-	500	-	310	-
連結の範囲の変更を伴う関係会社株式の取得による支出	Payments for acquisition of shares of subsidiaries resulting in change in scope of consolidation	-	-	-	-	-	-	-	△ 1,420	△ 224	△ 361	△ 1,013
連結の範囲の変更を伴う関係会社株式の取得による収入	Proceeds from acquisition of shares of subsidiaries resulting in change in scope of consolidation	-	-	-	-	-	-	-	-	76	76	-
連結の範囲の変更を伴う関係会社株式の売却による収入	Proceeds from sales of shares of subsidiaries and affiliates resulting in change in scope of consolidation	-	-	-	-	-	400	-	-	-	-	110
その他	Other, net	△ 272	△ 269	△ 0	△ 7	△ 0	△ 9	△ 4	△ 6	-	△ 7	△ 8
投資活動によるキャッシュ・フロー	Net cash provided by (used in) investing activities	477	440	311	332	△ 47	420	△ 187	△ 992	254	382	△ 952
<b>財務活動によるキャッシュ・フロー</b>		<b>Cash flows from financing activities</b>										
短期借入金の返済による支出	Repayments of short-term borrowings	-	-	-	-	-	-	-	-	-	△ 50	-
長期借入金の返済による支出	Repayments of long-term borrowings	-	-	-	-	-	-	-	-	△ 6	△ 30	△ 13
長期借入れによる収入	Proceeds from long-term borrowings	-	-	-	-	-	-	-	-	-	-	1,000
転換社債型新株予約権付社債の発行による収入	Proceeds from issuance of convertible bond type bonds with share acquisition rights	-	-	-	-	-	-	-	2,493	-	-	-
自己株式の取得による支出	Purchase of treasury shares	-	△ 1,034	△ 537	△ 537	△ 0	△ 0	-	△ 0	-	△ 3,222	-
新株予約権の発行による収入	Proceeds from issuance of share acquisition rights	-	-	-	-	-	-	-	22	-	1	-
配当金の支払額	Dividends paid	△ 313	△ 314	△ 304	△ 304	△ 298	△ 296	△ 295	△ 295	△ 406	△ 408	△ 406
その他	Other, net	△ 19	4	△ 12	△ 24	△ 14	△ 28	-	-	-	-	-
財務活動によるキャッシュ・フロー	Net cash provided by (used in) financing activities	△ 332	△ 1,343	△ 853	△ 867	△ 312	△ 324	△ 295	2,220	△ 413	△ 3,710	579
現金及び現金同等物に依る換算差額	Effect of exchange rate change on cash and cash equivalents	△ 2	7	8	25	△ 4	17	△ 6	21	△ 12	△ 46	28
現金及び現金同等物の増減額 (△は減少)	Net increase (decrease) in cash and cash equivalents	387	△ 445	△ 2,009	△ 811	△ 34	769	△ 297	2,058	529	△ 1,749	△ 1,088
現金及び現金同等物の期首残高	Cash and cash equivalents at beginning of period	6,480	6,480	6,035	6,035	5,223	5,223	5,992	5,992	8,050	8,050	6,301
現金及び現金同等物の四半期末残高	Cash and cash equivalents at end of period	6,868	6,035	4,025	5,223	5,189	5,992	5,695	8,050	8,580	6,301	5,213