

# 2024年3月期 決算 参考資料

Supplementary Data to Financial Results  
for the Fiscal Year Ended March 31, 2024

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2024年5月13日

May 13, 2024

日本光電工業株式会社  
NIHON KOHDEN CORPORATION

## 1) 決算ハイライト / Consolidated Financial Highlights

(注) 記載金額は百万円未満を切り捨てて表示しています。  
(Note) Amounts are rounded down to the nearest million yen.

単位: 百万円	Millions of yen	2023年3月期 FY2022							2024年3月期 FY2023						
		1Q	2Q	3Q	4Q	上期 1st Half	下期 2nd Half	通期 Full	1Q	2Q	3Q	4Q	上期 1st Half	下期 2nd Half	通期 Full
売上高	Net Sales	44,363	49,985	50,207	62,046	94,349	112,254	206,603	48,728	54,808	52,632	<b>65,816</b>	103,536	<b>118,449</b>	<b>221,986</b>
国内売上高	Domestic Sales	28,971	33,613	30,984	42,164	62,584	73,149	135,734	30,154	35,553	32,890	<b>43,772</b>	65,708	<b>76,662</b>	<b>142,370</b>
海外売上高	Overseas Sales	15,391	16,372	19,223	19,881	31,764	39,104	70,869	18,574	19,254	19,742	<b>22,044</b>	37,828	<b>41,786</b>	<b>79,615</b>
売上総利益	Gross Profit	21,811	25,785	25,899	32,430	47,596	58,329	105,926	24,352	27,653	26,277	<b>33,063</b>	52,005	<b>59,341</b>	<b>111,346</b>
販管費	SG&A Expenses	19,993	20,386	21,738	22,687	40,379	44,426	84,805	22,146	22,367	23,253	<b>23,987</b>	44,514	<b>47,241</b>	<b>91,755</b>
営業利益	Operating Income	1,817	5,399	4,160	9,742	7,217	13,903	21,120	2,205	5,285	3,023	<b>9,075</b>	7,491	<b>12,099</b>	<b>19,591</b>
経常利益	Ordinary Income	5,481	7,537	918	10,185	13,019	11,103	24,122	5,794	6,752	712	<b>12,330</b>	12,546	<b>13,043</b>	<b>25,589</b>
親会社株主に帰属する 当期純利益	Income Attributable to Owners of Parent	3,679	4,861	319	8,249	8,541	8,568	17,110	3,787	4,209	-71	<b>9,100</b>	7,997	<b>9,029</b>	<b>17,026</b>
自社工場売上高比率 %	In-house Sales Ratio %	70.8	71.7	72.6	73.8	71.3	73.3	72.4	73.3	72.5	72.5	<b>75.3</b>	72.9	<b>74.0</b>	<b>73.5</b>
売上総利益率 %	Gross Profit Margin %	49.2	51.6	51.6	52.3	50.4	52.0	51.3	50.0	50.5	49.9	<b>50.2</b>	50.2	<b>50.1</b>	<b>50.2</b>
販管費比率 %	SG&A Ratio %	45.1	40.8	43.3	36.6	42.8	39.6	41.1	45.5	40.9	44.2	<b>36.4</b>	43.0	<b>39.9</b>	<b>41.4</b>
営業利益率 %	Operating Income Margin %	4.1	10.8	8.3	15.7	7.6	12.4	10.2	4.5	9.6	5.7	<b>13.8</b>	7.2	<b>10.2</b>	<b>8.8</b>
販管費の主な費目	SG&A Expenses														
給料手当	Salaries	7,570	8,318	10,660	7,887	15,889	18,548	34,437	8,754	9,480	11,659	<b>9,200</b>	18,235	<b>20,859</b>	<b>39,094</b>
賞与引当金繰入額	Provision for bonuses	1,576	855	-1,018	2,129	2,431	1,110	3,542	1,752	888	-760	<b>1,432</b>	2,641	<b>671</b>	<b>3,313</b>
退職給付費用	Retirement benefit expenses	510	544	484	504	1,055	989	2,045	500	620	567	<b>539</b>	1,120	<b>1,106</b>	<b>2,227</b>
減価償却費	Depreciation	616	645	676	722	1,261	1,399	2,661	626	641	721	<b>790</b>	1,268	<b>1,511</b>	<b>2,779</b>
法定福利費	Legal welfare expenses	1,694	1,527	1,875	1,945	3,222	3,821	7,043	1,917	1,940	1,887	<b>1,992</b>	3,857	<b>3,880</b>	<b>7,737</b>
旅費交通費	Traveling	712	743	810	885	1,455	1,696	3,152	851	879	852	<b>970</b>	1,730	<b>1,823</b>	<b>3,554</b>
研究開発費	R&D costs	1,412	1,498	1,484	1,804	2,911	3,289	6,200	1,559	1,768	1,683	<b>1,985</b>	3,327	<b>3,668</b>	<b>6,996</b>
運賃荷造費	Freight and packing costs	622	717	620	621	1,339	1,241	2,581	495	521	555	<b>586</b>	1,016	<b>1,141</b>	<b>2,158</b>
投資等															
設備投資	Capital investments	1,196	930	1,147	5,021	2,125	6,169	8,294	1,067	939	1,195	<b>1,776</b>	2,006	<b>2,971</b>	<b>4,978</b>
減価償却費	Depreciation	825	886	949	1,013	1,711	1,963	3,675	832	851	965	<b>1,054</b>	1,684	<b>2,020</b>	<b>3,704</b>
研究開発費	R&D costs	1,412	1,498	1,484	1,804	2,911	3,289	6,200	1,559	1,768	1,683	<b>1,985</b>	3,327	<b>3,668</b>	<b>6,996</b>
平均為替レート	Average Exchange Rate														
1 米ドル	1 US Dollar	¥124.6	¥134.4	¥141.8	¥136.0	¥129.7	¥138.7	¥134.6	¥135.4	¥143.8	¥148.2	<b>¥147.4</b>	¥139.6	<b>¥147.8</b>	<b>¥143.9</b>
1 ユーロ	1 EURO	¥136.8	¥140.1	¥144.4	¥142.7	¥138.4	¥143.7	¥141.0	¥147.9	¥158.6	¥159.2	<b>¥160.3</b>	¥153.3	<b>¥159.7</b>	<b>¥156.8</b>

## 2) 商品群別売上高 / Net Sales by Product Category

(注) 記載金額は百万円未満を切り捨てて表示しています。

(Note) Amounts are rounded down to the nearest million yen.

			2023年3月期 FY2022						2024年3月期 FY2023							
単位: 百万円		Millions of yen	1Q	2Q	3Q	4Q	上期 1st Half	下期 2nd Half	通期 Full	1Q	2Q	3Q	4Q	上期 1st Half	下期 2nd Half	通期 Full
連結売上高 Net Sales	生体計測機器	Physiological Measuring Equipment	10,031	9,865	10,485	12,905	19,896	23,391	43,287	10,756	11,573	10,691	<b>13,495</b>	22,329	<b>24,187</b>	<b>46,517</b>
	生体情報モニタ	Patient Monitors	16,917	19,046	20,006	24,844	35,964	44,851	80,815	17,627	20,362	19,918	<b>26,221</b>	37,989	<b>46,140</b>	<b>84,130</b>
	治療機器	Treatment Equipment	9,642	11,046	11,198	12,576	20,689	23,774	44,463	12,713	12,654	12,890	<b>13,407</b>	25,367	<b>26,297</b>	<b>51,665</b>
	その他	Other Medical Equipment	7,771	10,027	8,517	11,720	17,799	20,237	38,036	7,631	10,218	9,131	<b>12,692</b>	17,849	<b>21,823</b>	<b>39,673</b>
	合計	Total Sales	44,363	49,985	50,207	62,046	94,349	112,254	206,603	48,728	54,808	52,632	<b>65,816</b>	103,536	<b>118,449</b>	<b>221,986</b>
	機器	Products	21,953	25,886	25,778	35,285	47,840	61,063	108,904	24,150	28,839	25,312	<b>37,336</b>	52,989	<b>62,648</b>	<b>115,638</b>
	消耗品・サービス	Consumables and Services	22,409	24,099	24,429	26,760	46,508	51,190	97,699	24,578	25,968	27,319	<b>28,480</b>	50,547	<b>55,800</b>	<b>106,347</b>
国内売上高 Domestic Sales	生体計測機器	Physiological Measuring Equipment	7,897	7,803	7,675	9,859	15,700	17,535	33,235	8,262	8,661	8,304	<b>10,516</b>	16,924	<b>18,821</b>	<b>35,745</b>
	生体情報モニタ	Patient Monitors	9,203	11,088	10,419	14,895	20,291	25,314	45,606	9,818	11,593	10,616	<b>15,260</b>	21,412	<b>25,877</b>	<b>47,289</b>
	治療機器	Treatment Equipment	5,648	6,604	6,242	7,339	12,252	13,581	25,834	6,048	6,933	6,918	<b>7,234</b>	12,981	<b>14,153</b>	<b>27,135</b>
	その他	Other Medical Equipment	6,222	8,117	6,648	10,069	14,339	16,717	31,057	6,024	8,365	7,050	<b>10,759</b>	14,389	<b>17,810</b>	<b>32,200</b>
	合計	Total Sales	28,971	33,613	30,984	42,164	62,584	73,149	135,734	30,154	35,553	32,890	<b>43,772</b>	65,708	<b>76,662</b>	<b>142,370</b>
	機器	Products	11,814	14,976	12,448	21,490	26,791	33,939	60,730	11,514	15,516	12,350	<b>22,200</b>	27,030	<b>34,550</b>	<b>61,581</b>
	消耗品・サービス	Consumables and Services	17,156	18,636	18,536	20,674	35,793	39,210	75,003	18,639	20,037	20,539	<b>21,571</b>	38,677	<b>42,111</b>	<b>80,788</b>
海外売上高 Overseas Sales	生体計測機器	Physiological Measuring Equipment	2,133	2,062	2,810	3,045	4,196	5,856	10,052	2,493	2,911	2,387	<b>2,979</b>	5,405	<b>5,366</b>	<b>10,771</b>
	生体情報モニタ	Patient Monitors	7,714	7,958	9,587	9,949	15,672	19,536	35,209	7,809	8,768	9,302	<b>10,960</b>	16,577	<b>20,263</b>	<b>36,840</b>
	治療機器	Treatment Equipment	3,994	4,441	4,956	5,236	8,436	10,192	18,628	6,664	5,721	5,972	<b>6,172</b>	12,385	<b>12,144</b>	<b>24,530</b>
	その他	Other Medical Equipment	1,549	1,910	1,868	1,650	3,459	3,519	6,979	1,607	1,852	2,080	<b>1,932</b>	3,459	<b>4,013</b>	<b>7,473</b>
	合計	Total Sales	15,391	16,372	19,223	19,881	31,764	39,104	70,869	18,574	19,254	19,742	<b>22,044</b>	37,828	<b>41,786</b>	<b>79,615</b>
	機器	Products	10,139	10,910	13,329	13,794	21,049	27,124	48,174	12,636	13,322	12,962	<b>15,135</b>	25,959	<b>28,097</b>	<b>54,057</b>
	消耗品・サービス	Consumables and Services	5,252	5,462	5,893	6,086	10,715	11,980	22,695	5,938	5,931	6,780	<b>6,908</b>	11,869	<b>13,688</b>	<b>25,558</b>

### 3) 地域別海外売上高 / Overseas Sales by Region

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 (Note) Amounts are rounded down to the nearest million yen.

単位: 百万円 Millions of yen	2023年3月期 FY2022								2024年3月期 FY2023						
	1Q	2Q	3Q	4Q	上期 1st Half	下期 2nd Half	通期 Full		1Q	2Q	3Q	4Q	上期 1st Half	下期 2nd Half	通期 Full
米州 Americas	7,382	7,855	10,095	11,484	15,238	21,580	36,818		9,553	10,087	10,917	<b>12,539</b>	19,640	<b>23,456</b>	<b>43,097</b>
うち 米国 U.S.	6,752	6,689	8,869	9,761	13,442	18,630	32,072		8,657	8,967	8,597	<b>10,423</b>	17,625	<b>19,020</b>	<b>36,645</b>
欧州 Europe	2,947	2,954	3,496	2,950	5,902	6,447	12,349		2,929	3,441	3,465	<b>3,269</b>	6,370	<b>6,734</b>	<b>13,104</b>
アジア州他 Asia & Other	5,061	5,562	5,630	5,446	10,624	11,077	21,701		6,091	5,725	5,359	<b>6,235</b>	11,817	<b>11,595</b>	<b>23,413</b>
うち 中国 China	1,167	1,132	1,793	2,222	2,300	4,015	6,316		2,174	1,324	844	<b>1,346</b>	3,498	<b>2,191</b>	<b>5,690</b>
合計 Total Overseas Sales	15,391	16,372	19,223	19,881	31,764	39,104	70,869		18,574	19,254	19,742	<b>22,044</b>	37,828	<b>41,786</b>	<b>79,615</b>