

## Document and entity information

	Mar 2021	Dec 2020
Company information		
Company information		
FASF member mark		true
Document name		第3四半期決算短信 〔日本基準〕（連 結）
Filing date		2021-02-10
Company name		MATSUDA SANGYO Co.,Ltd.
Stock exchange listings		
Tokyo		true
Tokyo 1st section		true
Tokyo 2nd section		-
Tokyo Mothers		-
Tokyo JASDAQ		-
Tokyo PRO Market		-
Tokyo Others		-
Nagoya		-
Nagoya 1st section		-
Nagoya 2nd section		-
Nagoya Centrex		-
Nagoya Others		-
Sapporo		-
Sapporo		-
Sapporo Ambitious		-
Sapporo Others		-
Fukuoka		-
Fukuoka		-
Fukuoka Q-Board		-
Fukuoka Others		-
Green Sheet		-
Japan Securities Dealers Association		-
Securities code		74560
URL		<a href="https://www.matsuda-sangyo.co.jp">https://www.matsuda-sangyo.co.jp</a>
Business category		
General Business	true	
Specific Business		-
Fiscal Year End	2021-03-31	
Quarterly period		3
Representative		
Title		代表取締役社長
Name		松田 芳明
Inquiries		
Title		執行役員IR部長
Name		田中 善則
Tel		03-5381-0728
Other		
Quarterly statement filing date (as planned)		2021-02-12
Supplemental material of quarterly results		-
Way of getting		-
Convening briefing of quarterly results		-
Target for briefing of quarterly results		-
Note to fraction processing method		（百万円未満切捨て）

## Business Results-Quarterly operating results

(in millions of yens)

	Dec 2020	Dec 2019
Quarterly operating results		
Quarterly operating results		
Consolidated operating results		
Consolidated income statements information		
Net sales		
Net sales	171,385	157,405
% change	8.9	-1.4
Operating profit		
Operating profit	6,287	5,232
% change	20.2	42.9
Ordinary profit		
Ordinary profit	6,371	5,484
% change	16.2	42.0
Profit attributable to owners of parent		
Profit attributable to owners of parent	4,676	3,740
% change	25.0	46.3
Note to consolidated income statements information		
Comprehensive income		
Comprehensive income	4,568	3,355
Change in comprehensive income	36.1	52.9
Other consolidated operating results		
Basic earnings per share (Yen)	178.17	142.03
Diluted earnings per share (Yen)	-	-
Note to consolidated operating results		
Note to operating results	-	

## Business Results-Quarterly financial positions

(in millions of yens)

	Dec 2020	Mar 2020
Quarterly financial positions		
Quarterly financial positions		
Consolidated financial positions		
Total assets	97,193	94,509
Net assets	63,867	60,527
Capital adequacy ratio (%)	65.6	63.9
Note to consolidated financial positions		
Owner's equity	63,763	60,428
Note to financial positions	-	

## Business Results-Note to quarterly business results

	Dec 2020
Quarterly note to business results	
Quarterly note to business results	
Note to consolidated financial results	
Note to consolidated financial results	-

## Quarterly Dividends

(in millions of yens)

	Mar 2021	Dec 2020	Mar 2020
Quarterly dividends			
Quarterly dividends			
Dividends			
Dividend per share (Yen)			
Dividend per share (Yen)			
First quarter			
Result	-		-

Second quarter		
Result	18.00	17.00
Third quarter		
Result	-	-
Year end		
Result		17.00
Forecast	20.00	
Upper	-	
Lower	-	
Annual		
Result		34.00
Forecast	38.00	
Upper	-	
Lower	-	
Correction of dividend forecast from the most recent dividend forecast		
Correction of dividend forecast from the most recent dividend forecast		
Annual	true	
Note to dividends		
Note to dividends		
Annual		-

## Quarterly Forecasts

(in millions of yens)

		Mar 2021
Quarterly forecasts		
Quarterly forecasts		
Title for forecasts	3. 2021年 3月期の連 結業績予想（2020年 4月 1日～2021年 3月 31日）	
Preamble to consolidated forecasts		
Preamble to forecasts	-	
Main table of consolidated forecasts		
Net sales		
Net sales		
Forecast	220,000	
Upper	-	
Lower	-	
% change		
Forecast	4.3	
Upper	-	
Lower	-	
Operating profit		
Operating profit		
Forecast	7,300	
Upper	-	
Lower	-	
% change		
Forecast	17.0	
Upper	-	
Lower	-	
Ordinary profit		
Ordinary profit		
Forecast	7,400	
Upper	-	
Lower	-	
% change		
Forecast	15.9	
Upper	-	
Lower	-	
Profit attributable to owners of parent		
Profit attributable to owners of parent		

Forecast	5,400
Upper	-
Lower	-
% change	
Forecast	33.5
Upper	-
Lower	-
Basic earnings per share (Yen)	
Basic earnings per share (Yen)	
Forecast	206.61
Upper	-
Lower	-
Note to consolidated forecasts	
Note to forecasts	-
Correction of financial forecast from the most recent financial forecast	
Correction of financial forecast from the most recent financial forecast	
Forecast	true

## Notes, Quarterly-Material changes in subsidiaries during this period changes in scope of consolidations resulting from change in subsidiaries

	Dec 2020
Material changes in subsidiaries during this period (Changes in scope of consolidations resulting from change is subsidiaries)	
Material changes in subsidiaries during this period (Changes in scope of consolidations resulting from change is subsidiaries)	
Others	
Material changes in subsidiaries during this period (Changes in scope of consolidations resulting from change is subsidiaries)	
Material changes in subsidiaries during this period (Changes in scope of consolidations resulting from change is subsidiaries)	-
Note to material changes in subsidiaries during this period	
Note to material changes in subsidiaries during this period	-

## Notes, Quarterly-Applying of specific accounting of the consolidated quarterly financial statements

	Dec 2020
Applying of specific accounting of the consolidated quarterly financial statements	
Applying of specific accounting of the consolidated quarterly financial statements	
Others	
Applying of specific accounting of the consolidated quarterly financial statements	
Applying of specific accounting of the consolidated quarterly financial statements	-
Note to applying of specific accounting of the consolidated quarterly financial statements	
Note to applying of specific accounting of the consolidated quarterly financial statements	-

## Notes, Quarterly-Changes in accounting policies and accounting estimates retrospective restatement

	Dec 2020
Changes in accounting policies, accounting estimates and retrospective restatement	
Changes in accounting policies, accounting estimates and retrospective restatement	
Others	
Changes in accounting policies, accounting estimates and retrospective restatement	

Changes in accounting policies based on revisions of accounting standard	-
Changes in accounting policies other than ones based on revisions of accounting standard	-
Changes in accounting estimates	-
Retrospective restatement	-
Note to changes in accounting policies, accounting estimates and retrospective restatement	
Note to changes in accounting policies, accounting estimates and retrospective restatement	-

## Notes, Quarterly-Number of issued and outstanding shares common stock

	Dec 2020	Mar 2020	Dec 2019
Number of issued and outstanding shares (common stock)			
Number of issued and outstanding shares (common stock)			
Others			
Number of issued and outstanding shares (common stock)			
Number of issued and outstanding shares at the end of fiscal year (including treasury stock)	28,908,581	28,908,581	
Number of treasury stock at the end of fiscal year	2,772,517	2,575,930	
Average number of shares	26,244,344		26,332,712
Note to number of issued and outstanding shares (common stock)			
Note to number of issued and outstanding shares (common stock)	-		

This information is a summary of the earnings report. It does not contain all details included in the earnings report disclosed in Japanese.