ソラストについて

Solasto Corporation Business and Operations

株式会社ソラスト
Solasto Corporation

May 2024

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1 ソラストの概要

Company and Business Overview

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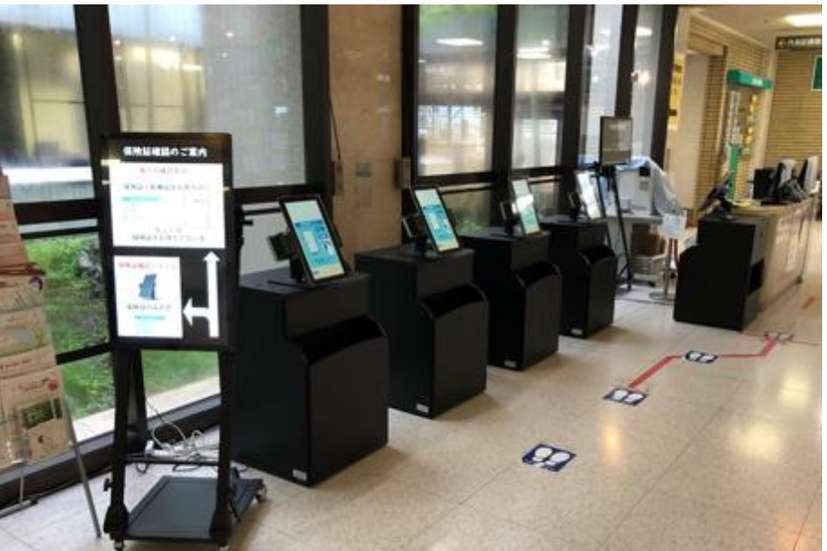
私たちは、人とテクノロジーの融合により、
「安心して暮らせる地域社会」を支え続けます。





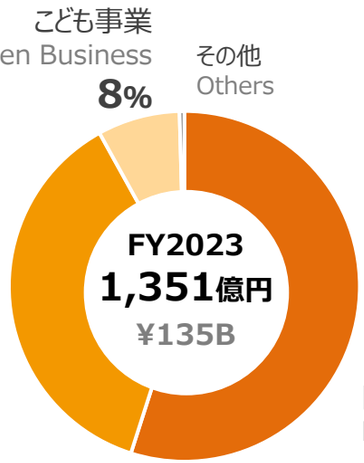


会社概要
Company Overview

会社名	株式会社ソラスト	Name	Solasto Corporation
創業	1965年10月（設立：1968年10月）	Founded	Oct. 1965 (established: Oct. 1968)
代表者	代表取締役社長　CEO　野田 亨	Representatives	President and Representative Director, CEO, Toru Noda
上場取引所	東京証券取引所プライム市場	Stock listing	TSE PRIME
社員数*1	33,884人（女性比率 約90%）	No. of Employees*1	33,884（percentage of females: 90%）
事業内容	• 医療関連受託事業：医療事務の受託等 • 介護事業：通所、訪問、施設等 • こども事業、教育事業、スマートホスピタル事業	Main businesses	• Medical Outsourcing Business: contracted services of medical clerical work, etc. • Elderly Care Business: day service, home help, facility-based service, etc. • Children Business, Education Business, Smart Hospital Business
本社所在地	東京都港区港南2-15-3	Headquarters	2-15-3 Konan, Minato-ku, Tokyo, Japan
主要株主*2	大東建託　34.5% 日本マスタートラスト信託銀行　9.5% 日本カストディ銀行　5.9% ※外国人投資家比率　22.4%	Main shareholders*2	Daito Trust Construction　34.5% The Master Trust Bank of Japan　9.5% Custody Bank of Japan　5.9% ※Foreign shareholding ratio　22.4%
ガバナンス*3	取締役7人（社内3人、社外4人） 監査役3名（常勤1人、社外2人）	Governance*3	Directors: 7 (Inside Directors: 3, Outside Directors: 4) Corporate Auditors: 3 (Full-Time: 1, Outside: 2)

連結売上高
Net Sales

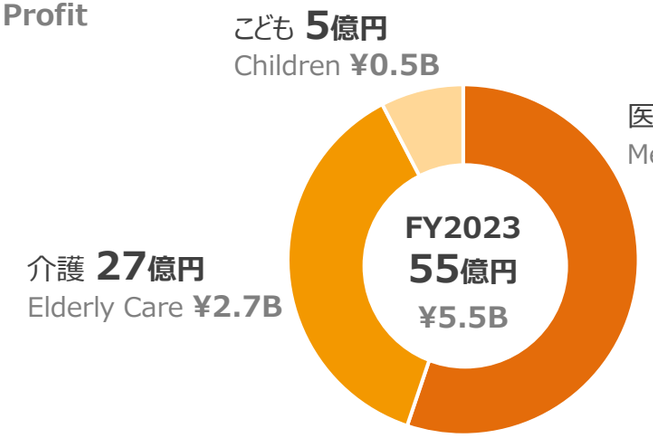






医療関連受託事業
Medical Outsourcing Business
52%

連結営業利益
Operating Profit



その他　-5億円
Others　¥-0.5B

全社費用　-54億円
Corporate Expenses　¥-5.4B

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1965年～2023年
From 1965 to 2023

- **創業から58年、教育を祖業とし、今では医療を中心とした会社から医療・介護を中心とした会社となり、一貫して地域社会に根差した事業を営んでいる**
- It has been 58 years since the company was founded. The company started as an education business, then it focused on the medical outsourcing business, and it has now become a company centered on medical outsourcing and elderly care. It has consistently engaged in businesses rooted in local communities



日本初の診療報酬請求業務の受託開始
Launched Japan's first outsourcing reimbursement services

店頭公開
Approved as an over-the-counter stock by the Japan Securities Dealers Association



保育事業開始
Started child care business

MBO*、「ソラスト」に社名変更
MBO*, Changed the name to "Solasto"

スマートホスピタル事業開始
Started Smart Hospital Business

新企業理念制定
Established new corporate philosophy

1965 日本初の医療事務教育機関として創業
Founded as Japan's first training institution for medical administration work



1969

1979 日本初の医療事務全面受託を開始
Started Japan's first full contract medical clerical work outsourcing business



1992

1999 介護事業開始
Started elderly care business



2002

2012

2016 再上場
Re-listed

2021

2022

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医療関連受託事業：医療事務の仕事

Medical Outsourcing Business: Service Contents

③ 診療報酬請求



Medical billing
(Reimbursement)

④ 料金計算



Fee calculation

⑤ カルテ管理



Medical record management

⑦ 医師事務作業補助



Physicians' administrative assistants

⑨ 各種クラーク



Ward clerk



① 受付



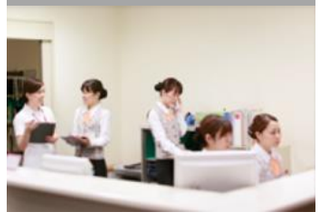
Reception

② 会計



Accounting

⑥ 各診療科受付



Reception at
clinical departments

⑧ 各種補助



Nursing aid

その他

**予約センター、
地域連携等**

Reservation office,
Regional alliances etc.

Others

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医療関連受託事業：安定性と収益性を兼ね備えた収益基盤
Medical Outsourcing Business: Robust Earning Base

- **強い顧客ニーズ・高い参入障壁・安定した顧客基盤**
- Strong demand, high entry barriers, stable customer base

医療機関の強い外注ニーズ
Medical Institution's Strong Needs for Outsourcing

- 診療報酬請求業務の専門性
- 煩雑な人材採用・人材育成
- 生産性・サービスクオリティの改善

- Medical billing (reimbursement) requires special expertise
- High turnover and frequent hiring and training
- Productivity and quality improvement

高い参入障壁
High Entry Barriers

- 病院組織の特殊性
- 派遣会社モデルの限界

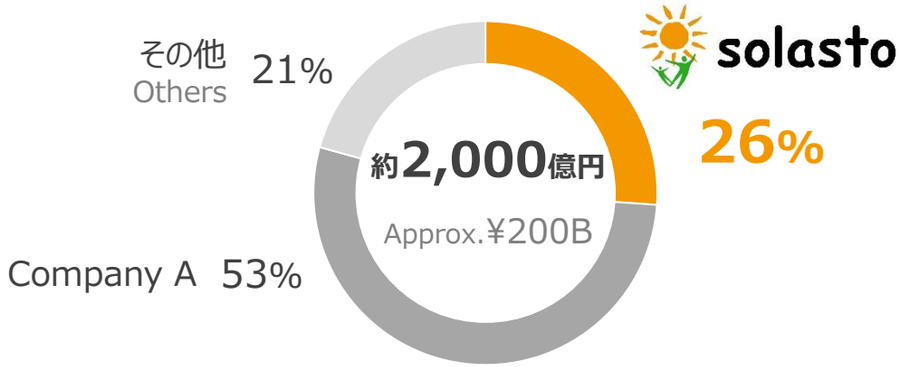
- Hospitals not easy customers
- Limitation of temporary worker dispatching model

ソラストの強み
The Strengths of Solasto

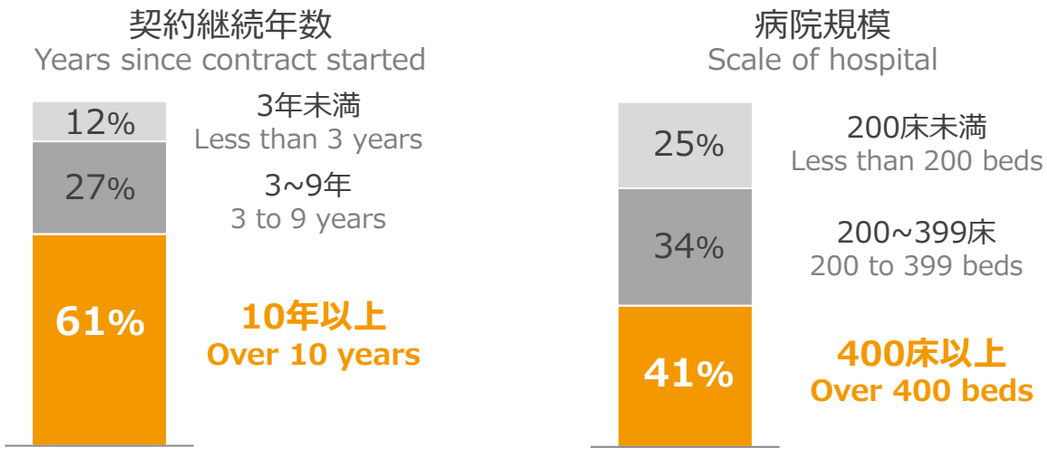
- 現場と本部の一体感（カイゼン・フォロー）
- ICT活用によるサービスクオリティ向上
- 対顧客コミュニケーション

- Integrated operation between on-site and headquarters (Kaizen＆Follow-up)
- Improving the quality of services through effective utilization of ICT
- Strong customer communication skills

業界シェア*1
Market Share*1



安定した顧客基盤*2
Stable Customer Base*2



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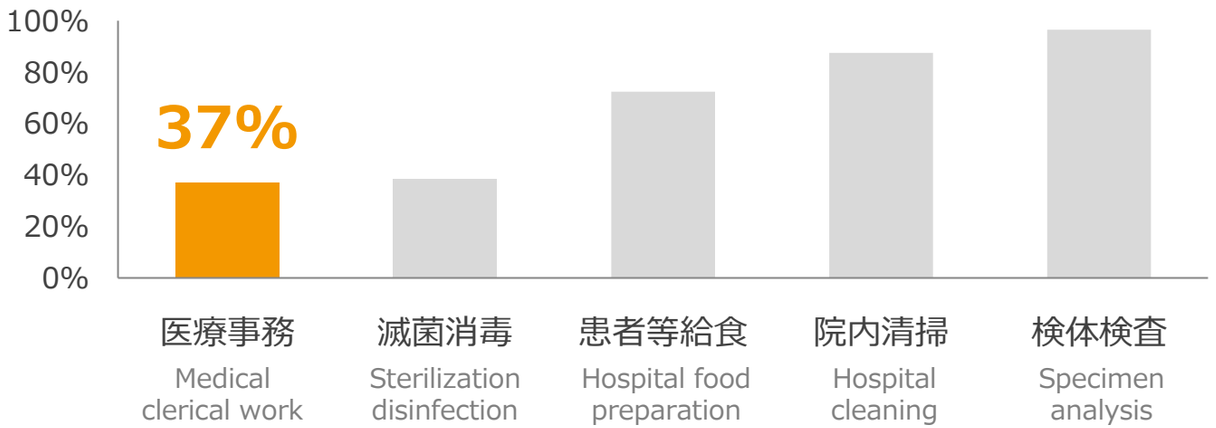
医療関連受託事業：医療事務のマーケット
Medical Outsourcing Business: Market

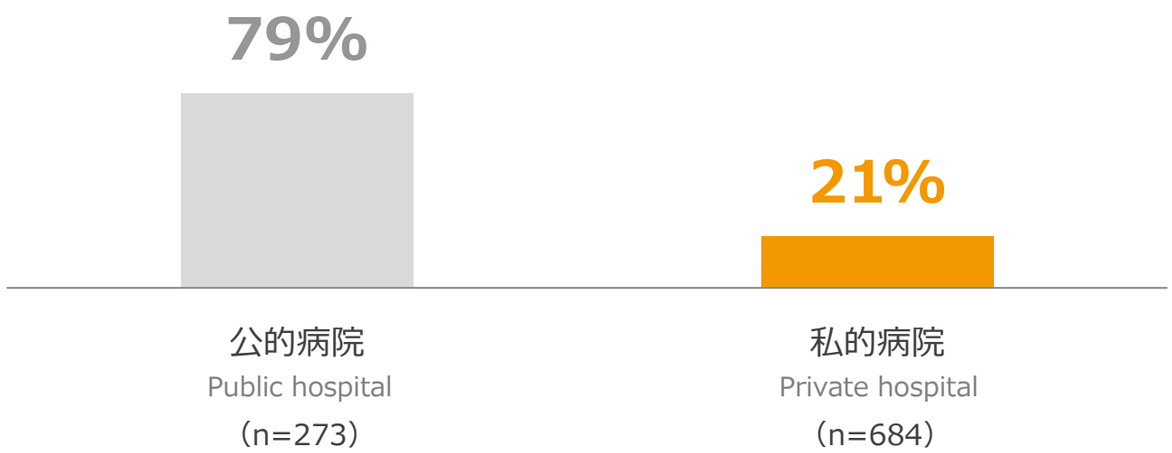
医療事務の市場規模*1
Medical Outsourcing Market*1



医療関連サービスの委託率*2
Outsourcing Rate*2



開設主体別の医療事務委託率*2
Outsourcing Rate of Medical Clerical Work by Sector *2



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介護事業：地域トータルケアサービス
Elderly Care Business: Total Care Services in Local Areas

地域トータルケア
Total Care Services in Local 'Areas'

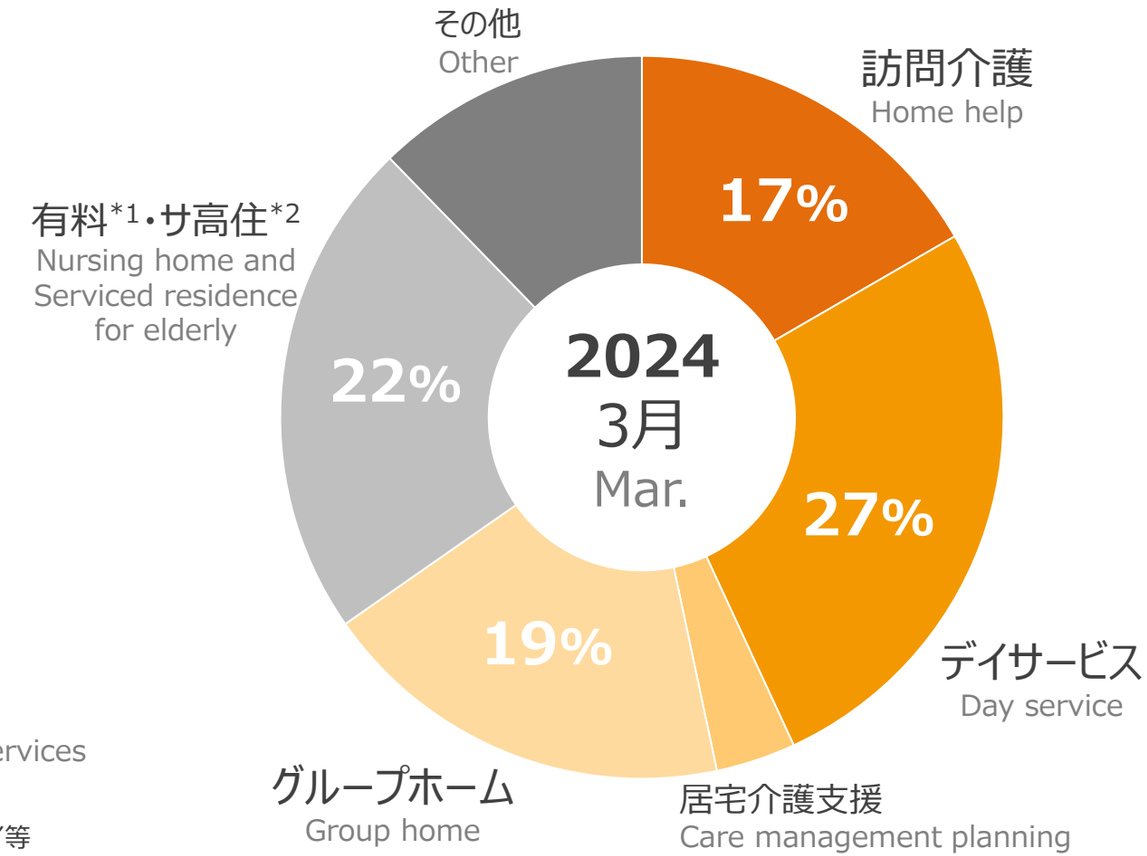
一人ひとりの高齢者の生活圏の中で複数の介護サービスを提供することで
高齢者の介護ニーズに応える
Within each living area for elderly persons, provide multiple elderly care services in order to respond their needs



医療との連携
医療関連事業における
顧客基盤との連携推進

Hospitals
Connecting discharged patients with elderly care services

サービス別売上比率*3
Revenue Share by Services*3



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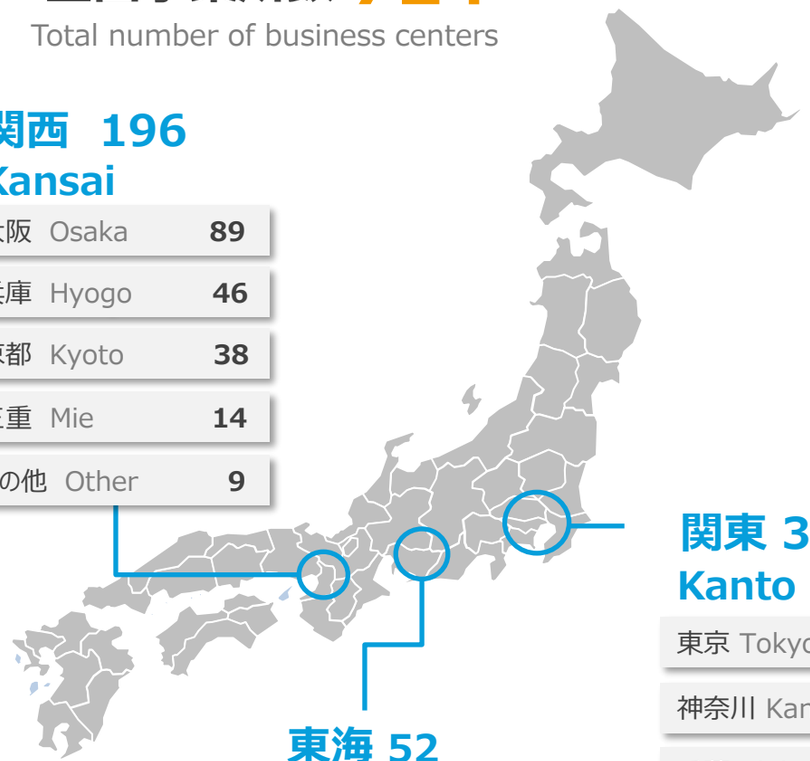
介護事業：東名阪を中心に全国展開
Elderly Care Business : Focus on Large Cities such as Tokyo, Osaka, Nagoya(Aichi)

展開エリア*
Business Operation Areas*

全国事業所数 724
Total number of business centers



関西 196
Kansai

大阪 Osaka	89
兵庫 Hyogo	46
京都 Kyoto	38
三重 Mie	14
その他 Other	9

関東 388
Kanto

東京 Tokyo	212
神奈川 Kanagawa	65
千葉 Chiba	50
埼玉 Saitama	50
茨城 Ibaraki	9
その他 Other	2

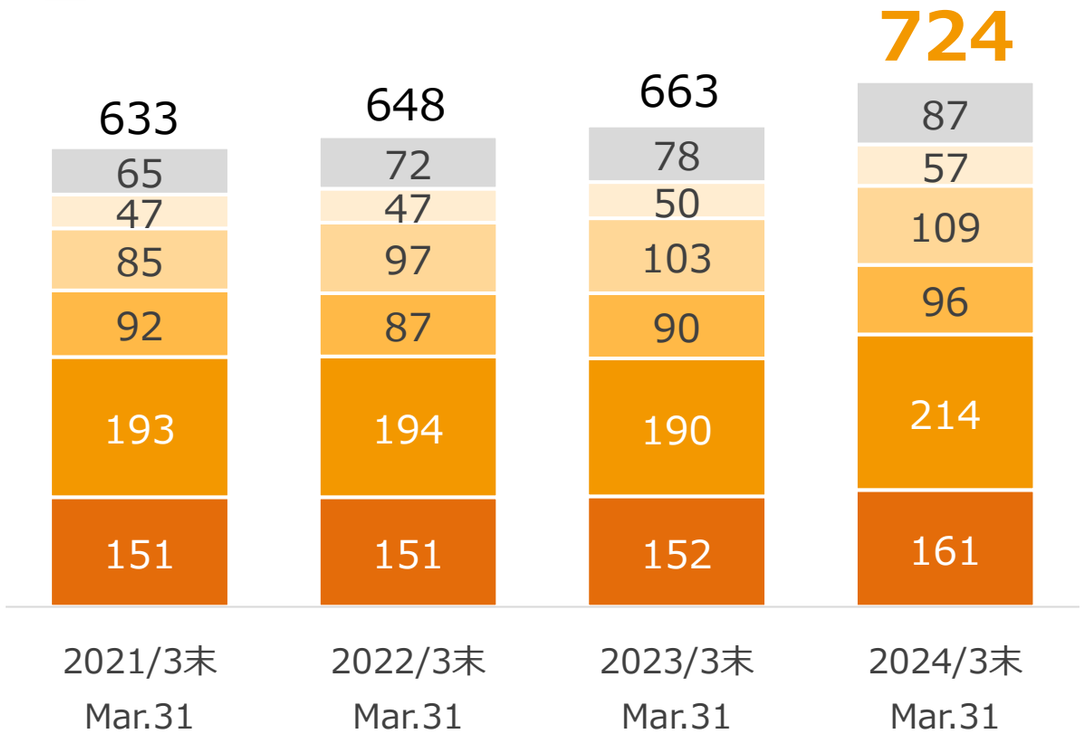
東海 52
Tokai

愛知 Aichi	47
岐阜 Gifu	5

大分 Oita	28
愛媛 Ehime	27
福岡 Fukuoka	16
その他 Others	17

サービス別事業所数
Number of Centers by Service

ヶ所 No. of centers



フランチャイズ：24
Franchise

●訪問介護	Home help
●デイサービス	Day service
●居宅介護支援	Care management planning
●グループホーム	Group home
●有料・サ高住	Nursing home and serviced residence for elderly
●その他	Others

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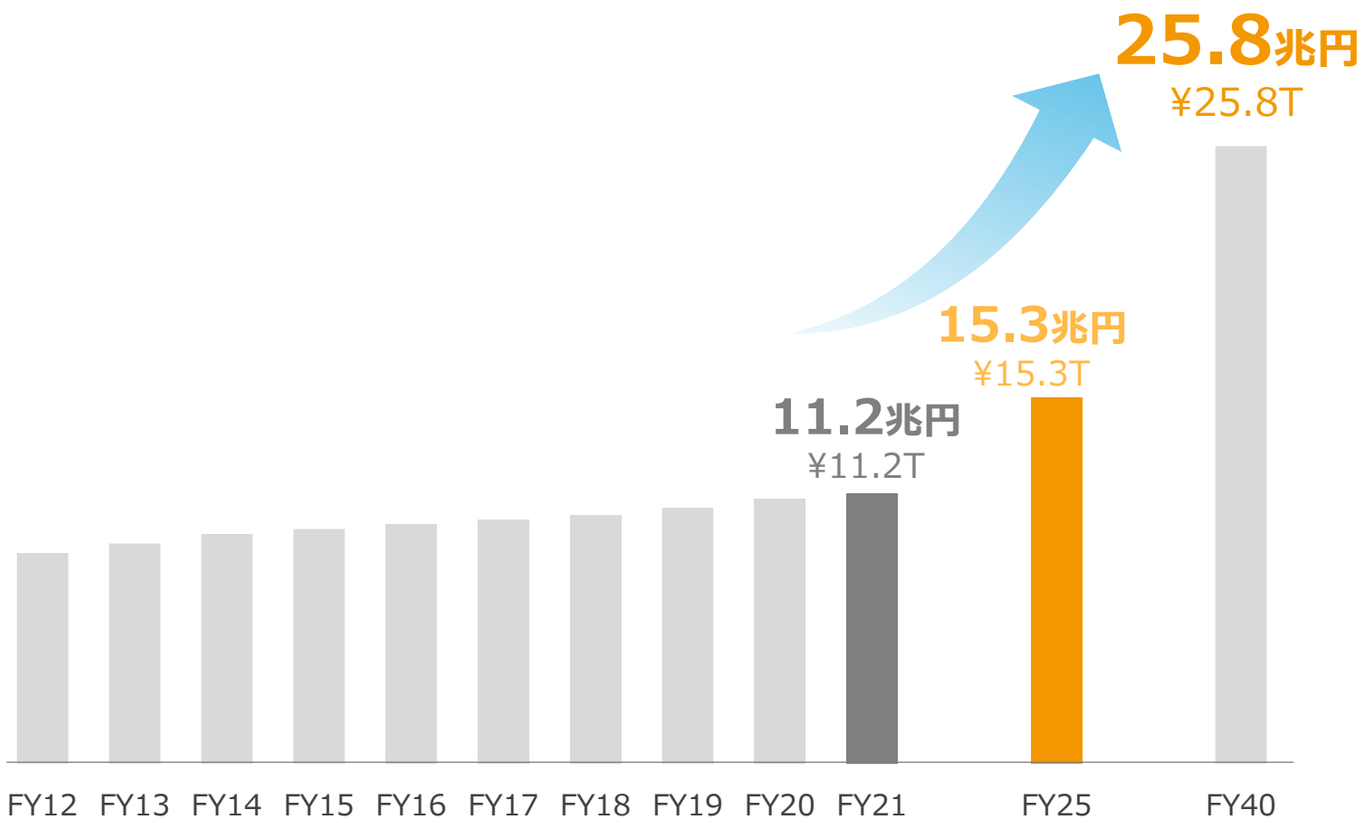
介護事業：介護マーケット
Elderly Care Business：Market

市場規模*
Elderly Care Market*



2018年推計
Estimation (2018)

介護報酬改定
Reimbursement Changes

2015年4月 Apr. 2015	-2.27%	
2017年4月（臨時） Apr. 2017 (special revision)	+1.14%	処遇改善加算 Additional reimbursement for worker benefits
2018年4月 Apr. 2018	+0.54%	
2019年10月（臨時） Oct. 2019 (special revision)	+2.06%	処遇改善加算・消費税改定 Additional reimbursement for worker benefits, Treatments for consumption tax raise
2021年4月 Apr. 2021	+0.70%	
2022年10月（臨時） Oct. 2022 (special revision)	+1.13%	処遇改善加算 Additional reimbursement for worker benefits
2024年4月 Apr. 2024	+1.59%	

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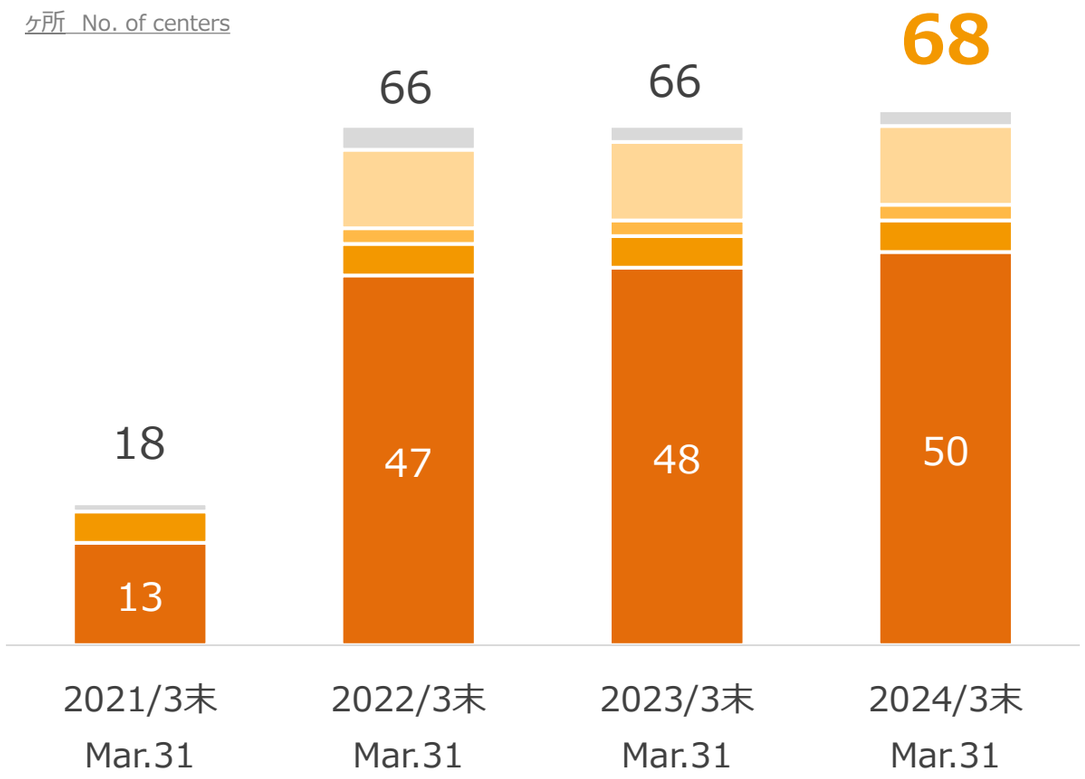
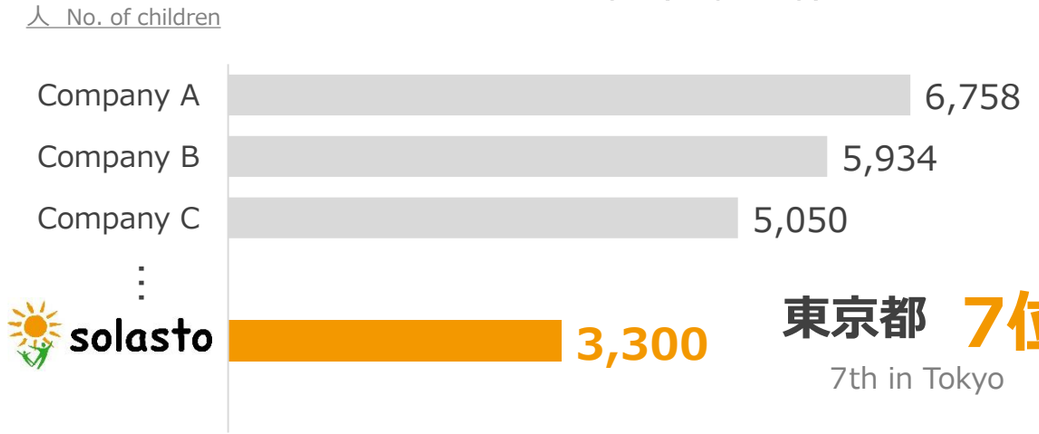
こども事業：東京都の認可保育所を中心に展開
Children Business : Operates Licensed Child Care Centers Mainly in Tokyo

保育施設数
No. of Child Care Centers



- 認可保育所 Licensed
- 認証保育所 Certified
- こども園 Certified early childhood education and care
- 小規模保育 Small-scale
- その他 Others

東京都内シェア（定員数）*1
Market Share in Tokyo (Capacity)*1



ソラストの強み
The Strengths of Solasto

- 保育理念：すべてはそこに暮らす子どもたちのために
- 保育の質の向上：独自品質評価プログラム「SCIP」
- 職員の安定：保育士離職率*2約14%（FY19～23、過去5年平均）
- 高い稼働率*3：約92%（2024年3月）

- Philosophy of child care: All for the children of our communities
- Improvement in the child care quality: Proprietary quality evaluation program “SCIP”
- Stability of Employees: Turnover rate*2 **Aporox.14%** (FY19-FY23, 5 year average)
- High utilization rate*3: **Aporox.92%** (Mar.2024)

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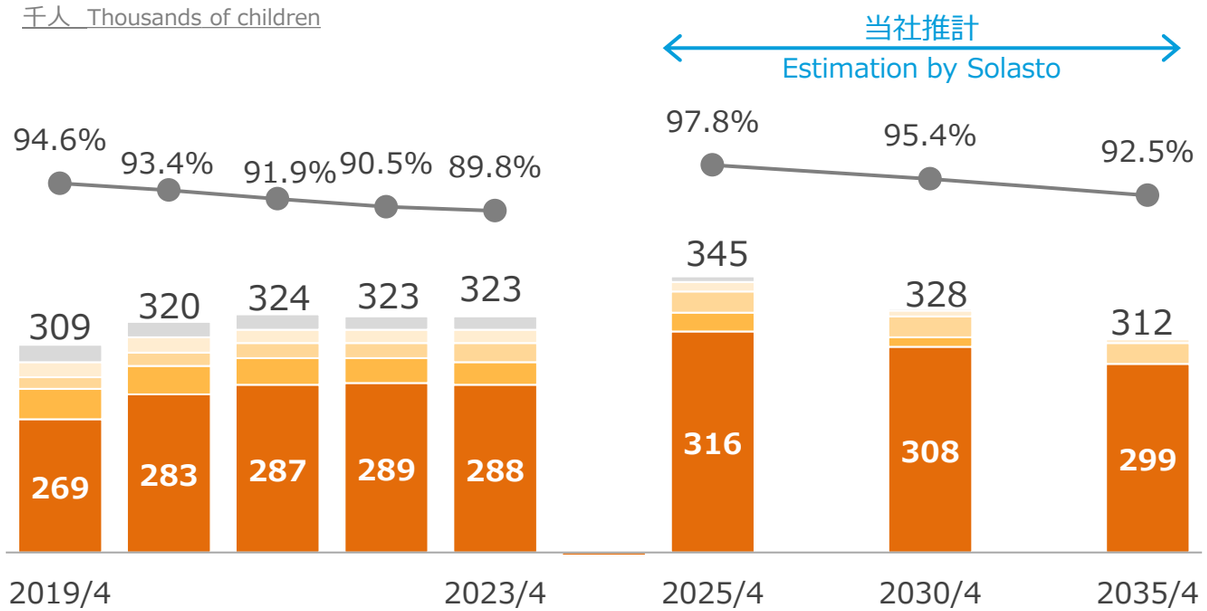
こども事業：保育マーケット
Children Business : Market

東京都保育所マーケット*
Child Care Market in Tokyo*



- 認可保育所 Licensed
- 認証保育所 Certified
- こども園 Certified early childhood education and care
- 小規模保育 Small-scale
- その他 Others
- 認可保育所稼働率（当社推計） Capacity utilization rate for licensed child care centers (estimation by Solasto)

保育マーケットの現状と課題
Status and Major Issues of the Market & Industry

- **需要の大きい安定したマーケットの存在**
- **再編・淘汰の時代**

- Stable market with a great demand
- Entering an era of reorganization and shakeout for operators

選ばれる保育園づくり
培ってきた運営力で主要事業者へ

Establish child care centers that parents choose among others
Aim to become a major operator with operating know-how cultivated over years

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人への取り組み（１）
Human Resource Initiative 1

- **総合的な取り組みを継続･強化**
- **ICT、科学的手法の活用**

- Continue and strengthen comprehensive initiatives
- Utilization of ICT and scientific method

人に関する施策（モチベーションの維持向上）
Initiatives for Human Resources (Maintaining and Improving Motivation)

コミュニケーション Communication	コミュニケーションカード / アイデアMEMO タウンミーティング / 社員専用サイト 働き方アンケート Communication card, Idea memo, Town meeting, Employee website, Work style survey	**業務･職場改善** Work environment	タブレット活用 / ソラスクール リーダートレーニング / 新ユニフォーム Introducing tablet-type devices, Solasto training school, Leader training, New uniform
レコグニション Recognition	ソラストポイント / 陣中見舞い / 事業所表彰 プレジデントアワード Point system, Small token gift for appreciation, Branch commendation, President award	**処遇改善** Compensation	「日本一」の保育士給与 マネージャーの年収約30%アップ ウェルカムバック制度 Highest childcare workers salary in Japan, Increase 30% salary for hospital chief manager, Re-employment system

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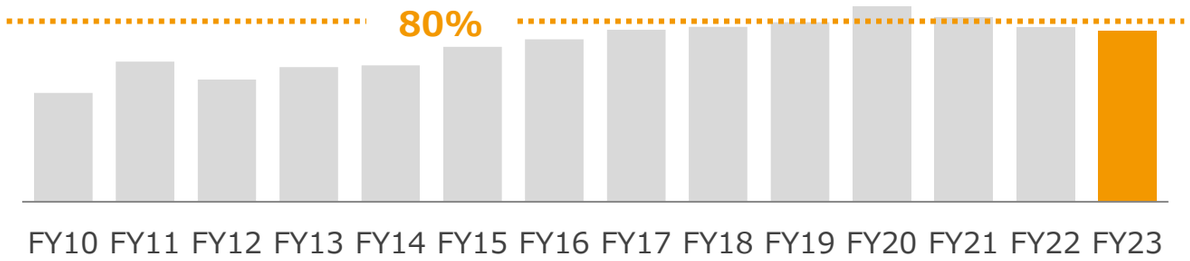
人への取り組み（２）
Human Resource Initiative 2

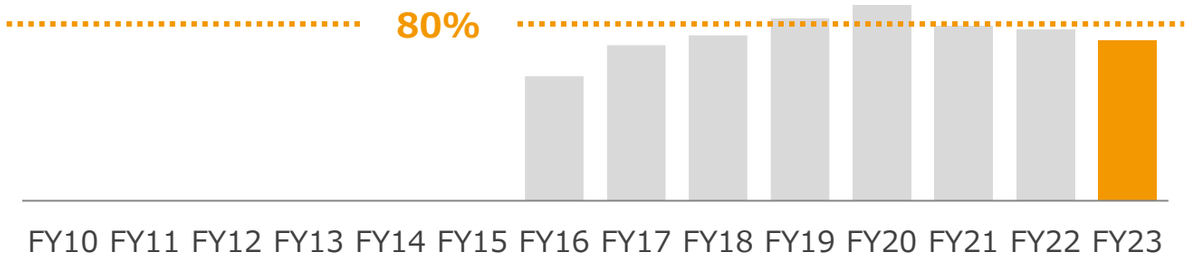
- **定着率の向上、働きやすい、働き続けたい会社を目指す**
- Improving the retention rates by aiming to achieve comfortable workplace where employee want to stay

定着率*1
Retention Rates*1

医療
Medical Outsourcing Business

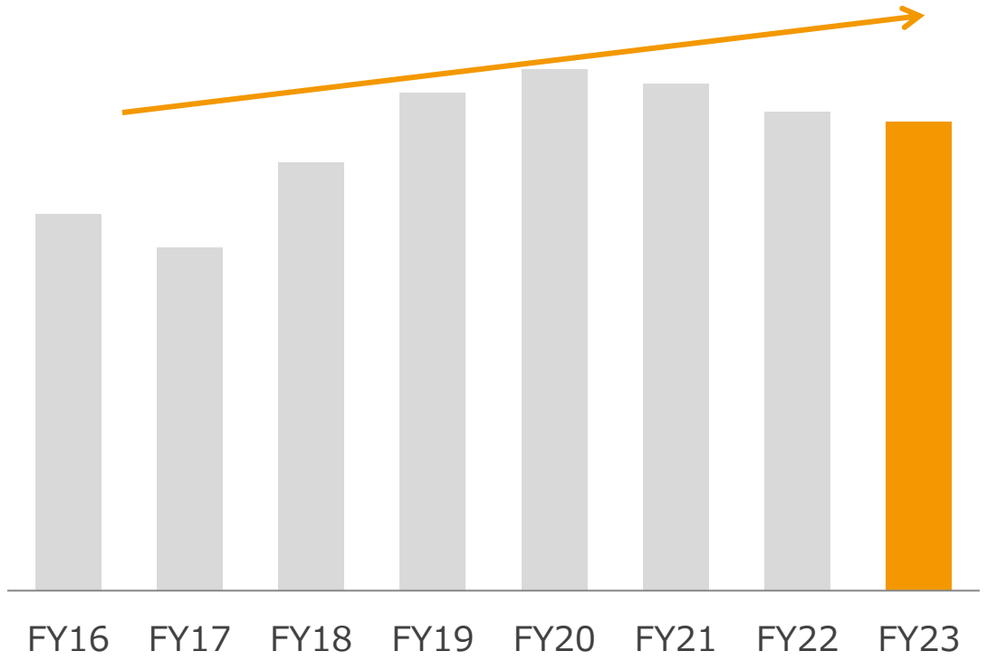


介護
Elderly Care Business



「今後もソラストで働きたいと思っている」Yes回答比率*2
Employee Satisfaction Survey
Positive responses in “I want to continue working with Solasto” *2

目標80%に向け更なる向上をはかる
Take further measures to achieve our target of 80%



※2022年度より調査方法変更
Survey method changed from FY2022

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ダイバーシティ
Diversity

- **女性活躍：女性管理職の更なる登用、上級管理職・経営層への積極登用も推進**
- Promoting women in the workplace: Further promotion of female managers, active promotions to senior administrative and management positions

女性の活躍推進
Promoting Women's Empowerment



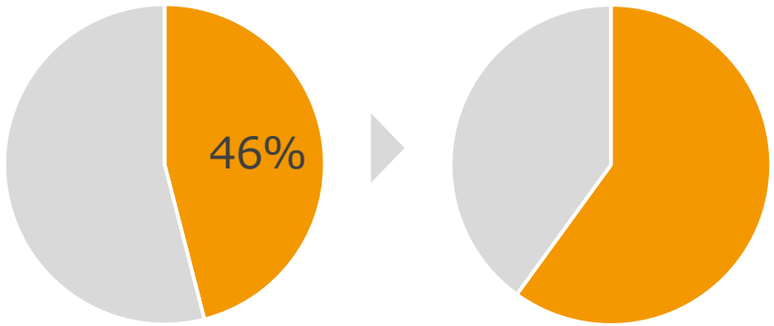
2021年5月
「えるぼし認定*1」3つ星取得
May 2021 "Eruboshi*1" certification three stars



2008 / 2011 / 2015
「くるみんマーク*2」取得
"Kurumin*2 certification

女性管理職比率*3
Female in Manager Position*3

2024/4月時点
As of Apr. 2024



目標 約60%
Approx.60% (Target)

全社員約3万人のうち約90%が女性
90% of Solasto Group employees are female

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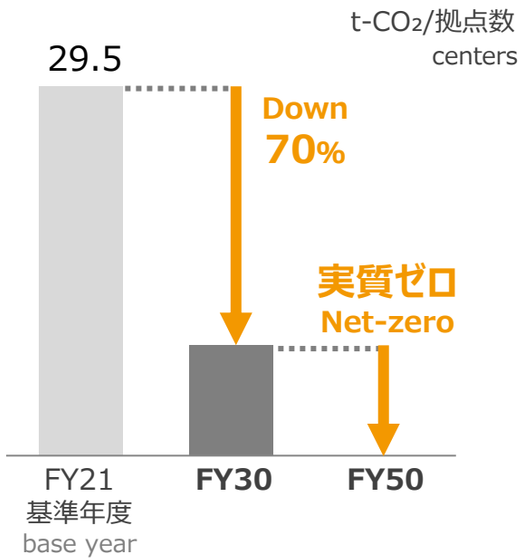
温室効果ガス排出目標・TCFD
Greenhouse Gas Emission Reduction Targets & TCFD

- **温室効果ガス排出量*1削減の長期環境目標を策定**
- **2030年度排出原単位*2 70%削減（2021年度比）、2050年度までに実質ゼロ**
- **TCFD（気候関連財務情報開示タスクフォース）提言に基づく情報開示を開始**

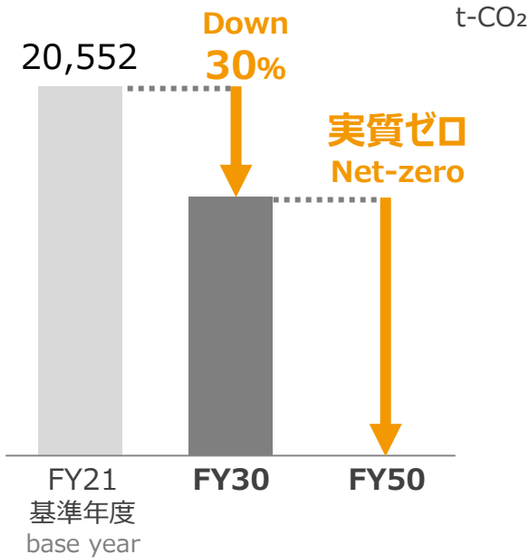
- Established long-term targets for the reduction of greenhouse gas emissions*1
- Goals of reducing greenhouse gas emission intensity*2 by 70% (compared to FY2021) by FY2030 and achieving net-zero emissions by FY2050
- Started disclosing information aligned with the TCFD (Task Force on Climate-related Financial Disclosures) recommendations

長期環境目標
Long-term Environmental Targets

温室効果ガス排出原単位
GHG emission intensity



温室効果ガス総排出量
GHG emission total volume



TCFD提言に基づく情報開示
Disclosures aligned with TCFD Recommendations



詳しくみる（日本語）

Learn more (EN)

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コーポレートガバナンスの変遷（2011年以降）
Change in Corporate Governance Structure (since 2011)

名 Person	2011	2016	2017	2018	2019	2020	2021	2022	2023
組織形態 Structure	監査役会設置会社 Company with Corporate Auditors	→	→	→	→	→	→	→	→
取締役会 Board of Directors	議長:社長 Chairman: President	→	→	→	→	→	→	→	→
社外取締役（独立役員比率） Outside Directors (independent rate)		4 (25%)	→	→	4 (22%)	4 (25%)	→	5 (1/3)	4 (29%*1)
多様性（女性・外国人） Diversity (Female and foreigners)	1	0	→	→	→	1	0	1	→
執行役員（うち女性・外国人） Corporate Officers (Female and foreigners)		12 (2)	7 (2)	9 (0)	12 (0)	→	13 (1)	→	15 (2)
任意委員会 Committees (non-mandatory) 指名・評価報酬 Nomination, evaluation and compensation	2012評価委員会設置 2012 Evaluation Committee	指名・報酬機能追加 Added evaluation and compensation function	→	→	→	社外取締役過半数 Majority: became Outside Directors	→	独立社外取締役過半数 Majority: Independent Outside Directors	社外取締役過半数*1 Majority: Outside Directors*1
任意委員会 Committees (non-mandatory) Corporate Governance		委員長：社外取締役 Chairman: Outside Director	→	→	→	CG委員会設置 CG committee established	→	→	→
役員報酬 Remuneration	ストックオプション制度 Stock option program	→	→	→	→	委員長：社外役員 Chairman: Outside Officer	RS制度*2導入 RS program*2 introduced	→	→
取締役会実効性評価 Board effectiveness evaluation		→	→	→	→	評価開始(アンケート) Evaluation started (questionnaire survey)	→	→	→
サステナビリティ関連開示 Sustainability disclosures		→	→	→	→	→	サステナビリティテーマ開示 Announced Sustainability Themes	環境目標・TCFD開示 Disclosed Environment Target and TCFD	→

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2 FY2024の重点取り組みと「中期経営計画2025」の考え方について

Priority Initiatives in FY2024 and Approach to Medium-term Business Plan 2025

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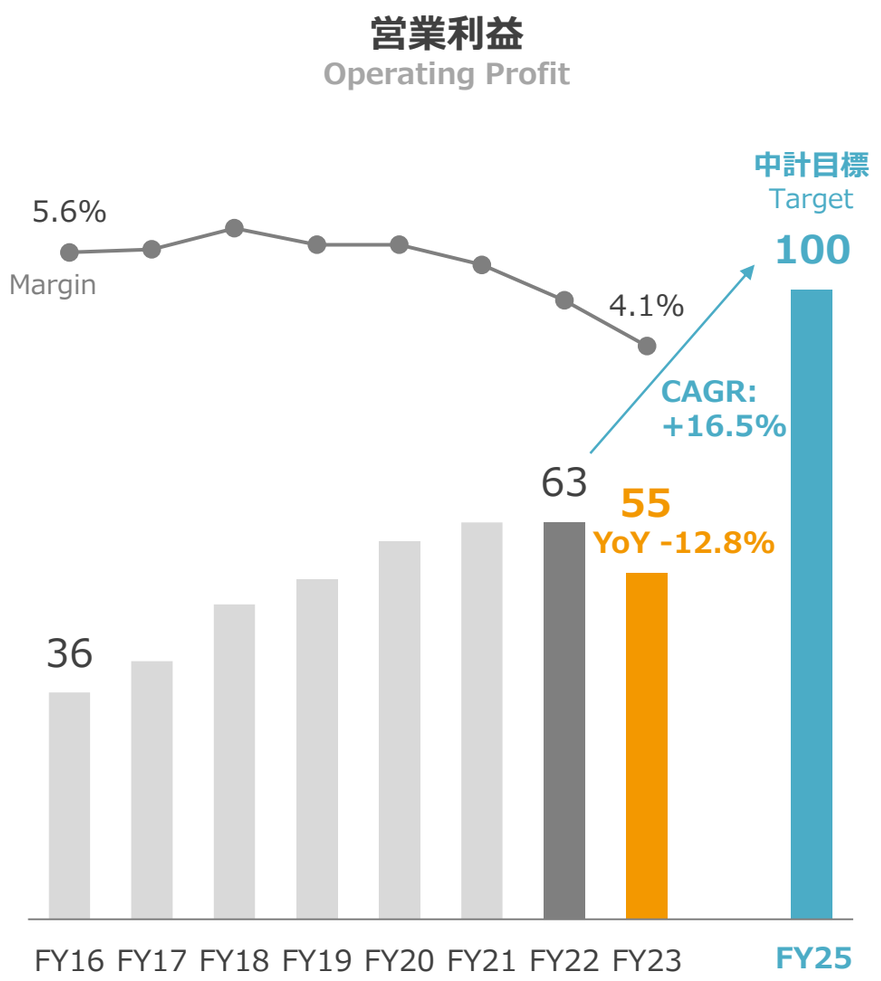
これまでの総括
Summary of Developments to Date

- **過去4年間、営業利益の成長は鈍化し利益率も逓減。2023年度営業利益は前年比12.8%減益となり「中期経営計画2025」の目標値と大幅乖離**
- **医療関連受託事業：既存の請負・派遣業務は好調に推移。一方で、成長を牽引したコロナ関連業務は2023年度にほぼ終息し、コロナ禍に減少した残業による人件費も増加傾向**
- **介護事業：再上場以降は介護M&Aが成長を牽引するも、中には収益性の低い案件の取り込みや急激な業容拡大によりPMI*の進捗に遅れが発生する等の課題が顕在化**
- **SH事業：未経験領域に挑戦するも、一部サービスの収益化が実現できず、事業全体の黒字化が大幅に遅延**
- **教育事業：時代の変化に則したサービス提供ができておらず、ビジネスモデルの見直しと他事業とのシナジーにより競争力の再構築が急務**

- Over the past four years, operating profit growth has slowed and the operating profit margin has gradually decreased. Operating profit for FY2023 declined by 12.8% year on year, marketing a significant deviation from the target values set out in Medium-term Business Plan 2025
- Medical Outsourcing Business: Existing contracted and worker dispatching services continued to perform strongly. However, COVID-19-related services that had been a growth driver mostly came to an end in FY2023, while personnel expenses also trended higher due to increased overtime compared with pandemic-era lows
- Elderly Care Business: Since re-listing, elderly care M&A actions have been a driver of growth, but some issues have materialized in the process, such as taking on projects with low profitability, and delays in the progress of PMI* activities due to rapid business expansion
- Smart Hospital Business: Despite taking on the challenge of a field we lack experience in, we failed to achieve profitability with some services, significantly delaying the entire business moving into profitability
- Education Business: We failed to provide services reflective of the changing times, creating the urgent need to revise business models and rebuild competitiveness through synergies with other businesses

億円 Yen100M



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FY2024　重点取り組み
Priority Initiatives in FY2024

戦略の軌道修正

（介護事業）
厳選した介護M＆A及び新規施設開設

（スマートホスピタル事業）
収益性の高いサービスへの特化

Changing the trajectory of strategy

(Elderly Care Business)
Carefully selected elderly care M&A actions and the opening of new facilities

(Smart Hospital Business)
Specializing in highly profitable services

新成長戦略

（医療事業）
公的病院を中心とした医事請負から、
派遣、採用、育成、リモート医事などの
各サービスを組み合わせた
総合的なソリューションの提供へ

クリニック・民間病院へのサービス提供を加速

New growth strategy

(Medical Business)
Shifting from medical outsourcing with a focus on public hospitals toward providing comprehensive solutions that combine various services including worker dispatching, recruitment, training and remote administration medical services

Acceleration of service provision to clinics and private hospitals

新たな柱の開拓

（新規）
ソラストの強みを活かし、既存事業と高シナジーの領域における外部パートナーとの連携やM&Aの活用

Developing new pillars

(New)
Leveraging Solasto's strengths to pursue coordination with partners and utilize M&A in areas with a high degree of synergy with existing businesses

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戦略の軌道修正
Changing the trajectory of strategy

介護事業

- 介護M&Aは計画に含めない
- 今後は厳選したM&A及び新規施設開設により地域トータルケアを推進
- 更なる収益性向上を目指し、これまで以上にPMIに注力

Elderly Care Business

- Elderly care M&A activities are not included in the plans
- Promote regional total care through carefully selected M&A actions and the opening of new facilities
- Put a greater focus on PMI than before, with the aim of further enhancing profitability

スマートホスピタル事業

- 過去3年間の事業化検討期間において、ソラストの医療事務の知見をもってしても収益化が難しい領域と、高付加価値化が可能な領域を特定
- 受付・会計対応サービスを廃止。今後はソラストの知見を活かせるレセプトサービスに特化。今後、需要の増加が見込まれる在宅・診療対応のサービスを追加
- 派遣、採用、教育事業と連携し、クリニック・民間病院への総合的なソリューション提案力を強化

Smart Hospital Business

- During the period studying commercialization over the past three years, we identified areas where it is difficult to achieve profitability even with Solasto's knowledge of medical administration services, and areas where high added value can be produced
- Reception and accounting handling services will be discontinued. In the future we will specialize in reception services that allow Solasto to make use of its knowledge. We will add services for at-home and medical treatment services for which demand is projected to increase in the future
- We will coordinate with the worker dispatching, recruitment and education businesses to enhance capabilities in submitting proposals for comprehensive solutions to clinics and private hospitals

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新成長戦略
New growth strategy

医療事業

- ソラストの強み：医療事務員の育成のための教育事業を祖業として、これまで50年以上にわたって医療事務受託事業を行う中で、毎年約4,000人の新規採用と約20,000人の医事職員の教育・育成を行ってきたこと
- 今後は、医療領域での強い採用力・人材育成のノウハウと、先進的なリモート医事サービスを組み合わせ、人手不足に悩むクリニック・民間病院の課題を解決する総合的なソリューションを提供する
- サービス提供範囲は公的病院からクリニック・民間病院に拡大する

Medical Business

- Solasto's strengths: Over the course of operating the medical outsourcing business over more than 50 years, reflecting our founding business of educational services to cultivate medical clerical workers, we have newly hired around 4,000 people and providing training and development to some 20,000 medical workers each year
- In the future, we will provide comprehensive solutions that solve the challenges faced by clinics and private hospitals grappling with personnel shortages by combining our strong recruitment capabilities and personnel training expertise in the medical sector with advanced remote medical administration services
- We will expand service coverage from public hospitals to clinics and private hospitals

医療事務請負中心

Focus on outsourcing of medical clerical work

公的病院79%/民間病院21%

Public hospitals 79% / Private hospitals 21%

医療機関への総合サービス

Comprehensive services for medical institutions

（商材の拡充・販売単価の向上）

(Enhancement of products and increased unit sales prices)

民間病院比率の拡大

Expanded percentage of private hospitals

（クライアントの拡張）

(Client expansion)

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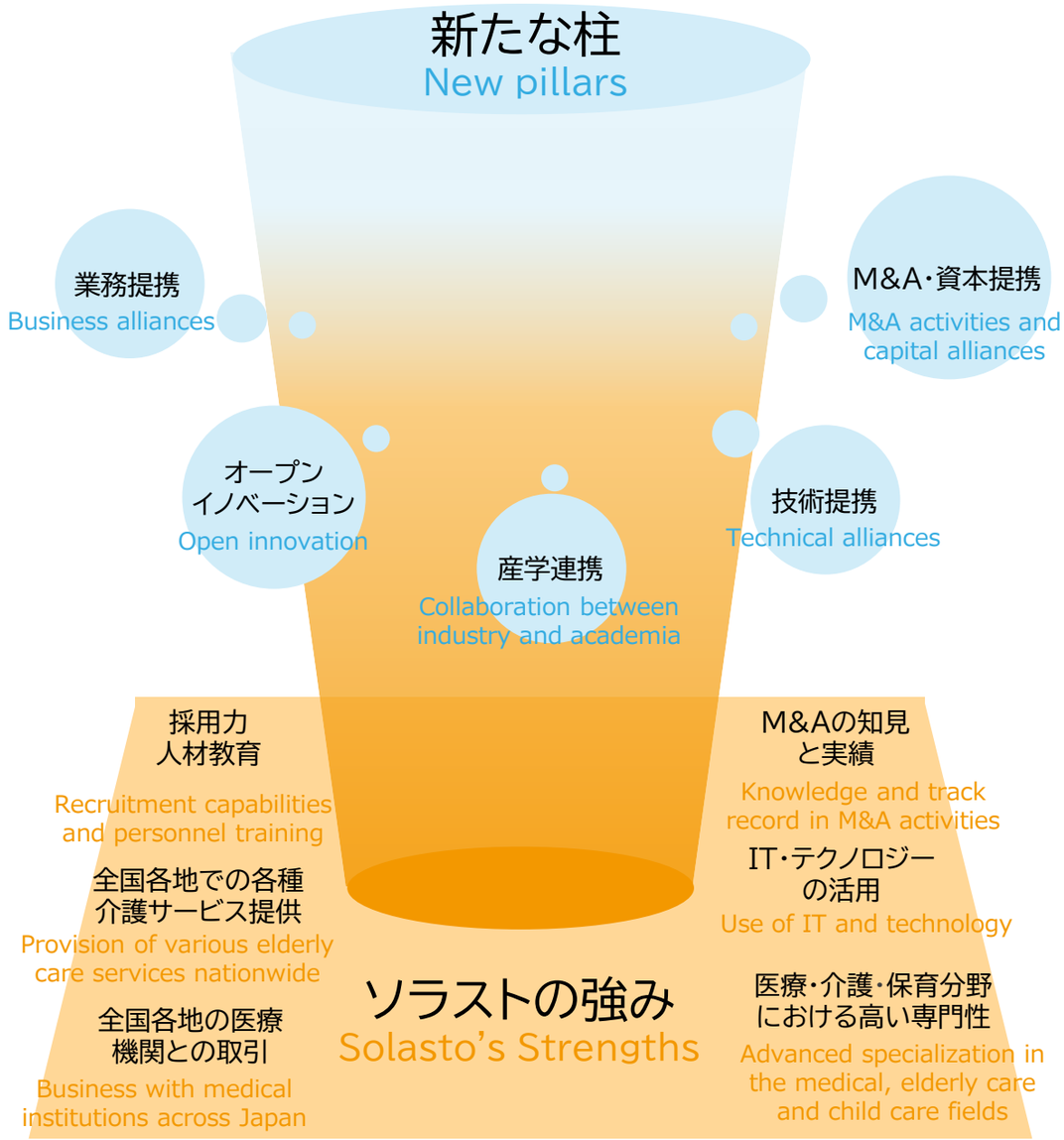
新たな柱の開拓
Developing new pillars

- **ソラストの強み：**
  - **–医療・介護・保育事業における業務プロセスの深い理解と適合する人材の効率的な採用と教育**
  - **–適所に人材を派遣、活用しており、全国で1,400を超える医療機関との取引と、全国720拠点34,000人超へ介護サービスを提供していること**
- **この強みを生かし、今後は既存事業との相乗効果が期待できる分野において、外部パートナーとの連携やM&Aを活用して、新たな収益の柱を開拓する**

- Solasto's Strengths:
  - –Deep knowledge of business processes in the medical, elderly care and child care businesses, and the efficient recruitment and training of appropriate personnel
  - –We dispatch and utilize personnel where they are needed, doing business with more than 1,400 medical institutions nationwide and providing elderly care services to more than 34,000 people at 720 locations nationwide
- Leveraging these strengths, we will make use of collaboration with outside partners and M&A actions to develop new pillars of revenue in areas that are expected to produce synergies with existing businesses



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中期経営計画2025の考え方について
Approach to Medium-term Business Plan 2025

- 「中期経営計画2025」の数値計画は当期中に見直しのうえ、2025-2027年度の3か年で改めて中期経営計画を提示する
- 2017年度に掲げた2030年数値目標（売上高3,000億円、営業利益200億円）についても当期中に見直しを図る

- After revising the numerical targets in Medium-term Business Plan 2025 during this fiscal year, we will present a new Medium-term Business Plan covering the three years from FY2025 to FY2027
- Numerical targets for 2030 that were set in FY2017 (net sales of 300 billion yen, operating profit of 20 billion yen) will also be reviewed during the current fiscal year

中期経営計画2025数値目標
Numerical targets in Medium-term Business Plan 2025 (Yen100M)

売上高 Net Sales	1,650億円
EBITDA*	150億円
営業利益 Operating Profit	100億円
経常利益 Ordinary Profit	98億円
当期純利益 Net Income	57億円
ROE	約20% Approx.
ROIC	>10%

2030年数値目標（2017年策定）
Numerical targets for 2030 that were set in FY2017

売上高 Net Sales		3,000億円
営業利益 Operating Profit		200億円
医療関連受託 Medical outsourcing	売上高 Net Sales	1,000億円
	営業利益率 OP Margin	15%
介護 Elderly care	売上高 Net Sales	1,500億円
	営業利益率 OP Margin	10%
新規・他 New business and others	売上高 Net Sales	500億円
	営業利益率 OP Margin	15%

いずれも当期中に見直し

Both revised during the current fiscal year

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3 FY2024 業績予想

Forecast

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業績予想
Forecast

- 前年比2.9%増収、12.4%営業増益の計画
- 2024年度は、前年度に落ち込んだ営業利益のV字回復を実現し、同時に持続的な成長を推進するための基盤づくりの1年とする

- Year-on-year increases in net sales 2.9% and operating profit 12.4% planned
- We will make FY2024 a year for achieving a V-shaped recovery from the operating profit that declined in the previous fiscal year, while simultaneously lading the foundations for driving sustained growth

百万円 Yen1M		FY2023 実績 Results	FY2024 予想 Forecast	YoY(%)
売上高	Net Sales	135,139	139,000	+2.9%
EBITDA（同率）	EBITDA (Margins)	8,856 (6.6%)	9,550 (6.9%)	+7.8%
営業利益（同率）	Operating Profit (Margins)	5,517 (4.1%)	6,200 (4.5%)	+12.4%
経常利益	Ordinary Profit	5,564	6,050	+8.7%
当期純利益	Net Income	2,257	2,500	+10.7%

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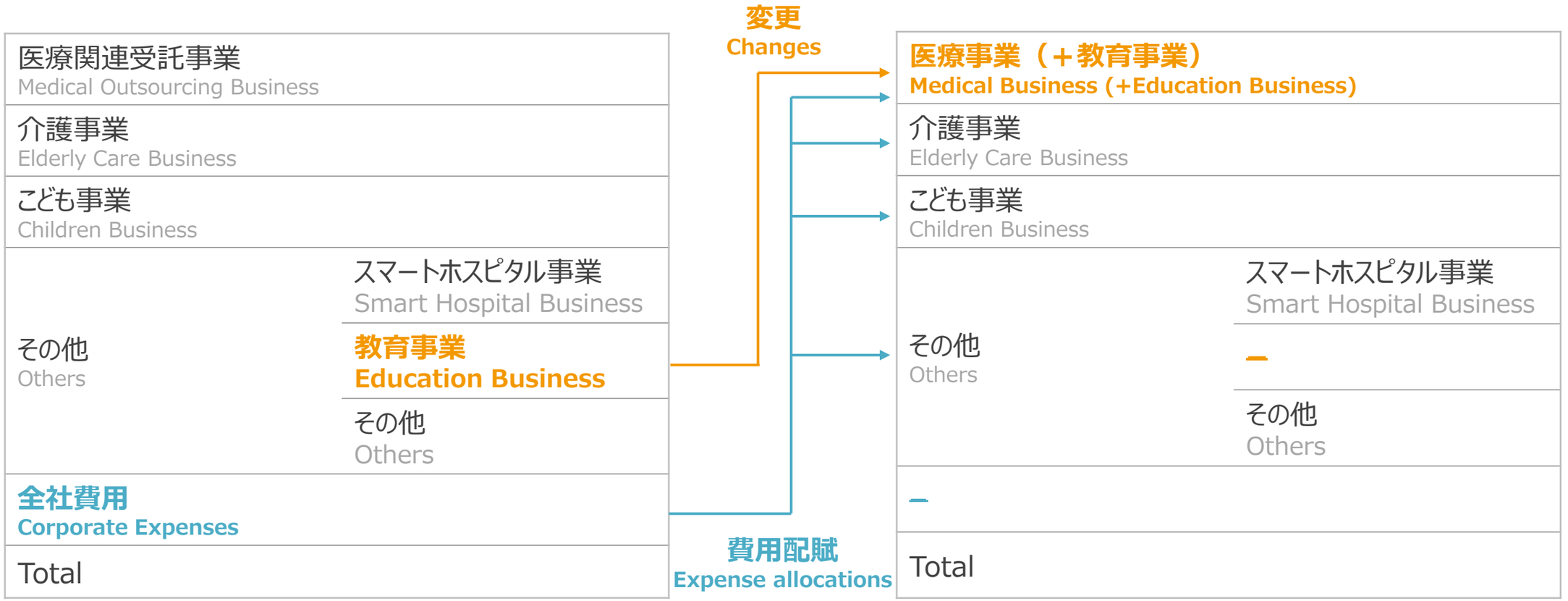
事業セグメントの変更について
Changes to Business Segments

- **2024年度より事業セグメントの変更を実施。事業間のシナジーを強化し、より適正な事業評価を行う**
- **セグメント名称を「医療関連受託事業」から「医療事業」に変更し、「その他」に含めていた「教育事業」を「医療事業」に含める**
- **「全社費用」は合理的な配賦基準に基づいて各事業セグメントに配賦**

- Changes will be made to business segments starting FY2024. We will strengthen synergies between businesses and carry out more appropriate business evaluations
- The "Medical Outsourcing Business" segment name will be changed to "Medical Business," and "Education Business," which had been included under "Others," will now fall under "Medical Business."
- "Corporate Expenses" will be eliminated, and allocated to each business segment based on reasonable allocation criteria



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セグメント別業績予想（セグメント変更の影響調整後）
Forecasts by Segment (After Adjusting for the Effects of Segment Changes)

- **前項のセグメント変更を2023年度実績に反映した参考値による対前年比較**
- **売上高：介護事業の2023年度M&Aの貢献、医療事業の新規契約受注や既存顧客の売上拡大等により2.9%増収計画**
- **営業利益：積極的な賃上げによる人件費増を、医療及び介護事業の増収効果やスマートホスピタル事業の収益性改善等で吸収し二桁増益を目指す**

- Comparison with previous year based on reference values that reflect the segment changes mentioned on the previous slide in the FY2023 results
- Net sales: Forecast 2.9% increase in net sales, in part reflecting contributions from M&A activities in FY2023 in the Elderly Care Business, new contracts in the Medical Business, and expanded sales from existing customers
- Operating profit: Aiming for a double-digit increase in operating profit with higher personnel expenses due to compensation improve increases more than offset with the effects of increased net sales from the Medical and Elderly Care businesses, and improved profitability in the Smart Hospital Business

百万円 Yen1M	売上高 Net Sales				営業利益 Operating Profit				EBITDA			
	FY23 参考値 Reference	FY24 予想 Forecast	YoY	YoY (%)	FY23 参考値 Reference	FY24 予想 Forecast	YoY	YoY (%)	FY23 参考値 Reference	FY24 予想 Forecast	YoY	YoY (%)
医療事業 Medical Business	70,833	**72,400**	+1,566	+2.2%	4,301	**4,310**	+8	+0.2%	4,666	**4,670**	+3	+0.1%
介護事業 Elderly Care Business	53,895	**56,100**	+2,204	+4.1%	1,482	**1,750**	+267	+18.0%	3,957	**4,250**	+292	+7.4%
こども事業 Children Business	10,174	**10,200**	+25	+0.3%	307	**270**	-37	-12.3%	801	**760**	-41	-5.2%
その他 Others	236	**300**	+63	+27.0%	-575	**-130**	+445	–	-568	**-130**	+438	–
Total	135,139	**139,000**	+3,860	+2.9%	5,517	**6,200**	+682	+12.4%	8,856	**9,550**	+693	+7.8%

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セグメント別業績予想（サマリー）
Forecast by Segments

医療事業
- コロナ関連業務の終息による減収を、新規契約受注や既存顧客からの売上拡大で吸収し2.2%増収
- 積極的な賃上げとIT投資を行いながら、増収効果や生産性改善により前年度並みの利益水準を目指す

介護事業
- 2023年度M&Aの貢献、デイサービスや施設系サービスのコロナ禍からの回復等により4.1%増収
- コロナ禍からの回復による増収効果等により18.0%増益

こども事業
- PMIの推進により稼働の向上を図り0.3%増収
- 営業利益は全社費用の配賦負担の増加により減益となる見込み

スマートホスピタル事業
- 事業構造改革に伴う収益性改善により営業損失は前年の1/5まで大幅に縮小する計画
- 今後は高付加価値サービスの拡販に集中。2024年度中の月次業績の黒字化を目指す

Medical Business
- Forecast 2.2% increase in net sales, with orders for new contracts and expanded sales from existing customers offsetting decreased net sales due to COVID-19-related services coming to an end
- While proactively compensation improve and investing in IT, we will aim for profit levels on par with the previous year due to the effects of increased net sales and profitability improvements

Erdely Care Business
- Forecast 4.1% increase in net sales, in part reflecting the contribution from M&A activities conducted in FY2023, and a recovery in day services and facility-based services from their downturn during the pandemic
- Forecast 18.0% increase in operating profit, in part reflecting the effects of increased sales due to recovery from the COVID-19 pandemic

Children Business
- Forecast 0.3% increase in net sales, reflecting efforts to improve utilization rates through the implementation of PMI
- Operating profit is expected to decline due to a higher expense burden due to the increased allocation of corporate expenses to the segment

Smart Hospital Business
- Operating losses are forecast to shrink significantly to one-fifth of the previous year thanks to profitability improvements from business restructuring
- In the future we will focus on expanding sales of high value-added services. We will aim to achieve profitability in monthly results during FY2024

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4 APPENDIX

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財務指標
Financial Indicators

		FY2021	FY2022	FY2023	FY2024 予想 Forecast	目標・目安 Target
ROE	ROE	18.1%	15.2%	10.7%	12.0%[*1]	＞15%
ROIC	ROIC	8.8%	9.1%	7.9%	9.1%	＞10%
ハードルレート	Hurdle rate	6.5%	6.5%	6.5%	6.5%	–
WACC[*2]	WACC[*2]	6.1%	6.1%	5.1%	–	–
Net debt/EBITDA倍率[*3]：倍	Net debt/EBITDA[*3] : x	2.1	1.5	1.5	–	＜3.5
D/Eレシオ[*4]：倍	Debt/equity ratio[*4] : x	1.4	1.2	1.4	–	–
FCF（営業CF+投資CF）（百万円）	Free cash flow (Yen1M)	-1,927	6,840	5,096	–	–
1株当たり配当額（円）	Dividend per share (Yen)	20.0	20.0	20.0	20.0	配当性向30%までは20円維持 We will maintain dividends of 20 yen up to a dividend payout ratio of 30%
配当性向（連結）	Consolidated dividend payout ratio	53.9%	59.6%	83.0%	74.9%	

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連結損益計算書
Consolidated Income Statement

百万円 Yen1M		FY2015	FY2016	FY2017	FY2018	FY2019	FY2020	FY2021	FY2022	FY2023	FY2024 予想 Forecast
売上高	Net Sales	63,070	65,413	74,329	84,251	95,719	106,182	117,239	131,088	135,139	139,000
EBITDA	EBITDA	3,918	4,233	5,195	6,544	7,416	8,402	8,917	9,462	8,856	9,550
EBITDA マージン	EBITDA Margin	6.2%	6.5%	7.0%	7.8%	7.7%	7.9%	7.6%	7.2%	6.6%	6.9%
営業利益	Operating Profit	3,311	3,654	4,188	5,030	5,465	6,062	6,319	6,325	5,517	6,200
営業利益率	Operating Profit Margin	5.3%	5.6%	5.6%	6.0%	5.7%	5.7%	5.4%	4.8%	4.1%	4.5%
経常利益	Ordinary Profit	3,308	3,626	4,164	5,011	5,374	6,075	6,297	6,747	5,564	6,050
当期純利益	Net Income	1,993	2,473	2,710	3,506	4,739	3,538	3,502	3,172	2,257	2,500
ROE	ROE	23.4%	26.4%	24.5%	27.2%	30.9%	20.1%	18.1%	15.2%	10.7%	12.0%*1
1株当たり当期純利益*2:円	EPS*2: yen	23.50	28.51	29.53	37.50	50.33	37.51	37.08	33.53	24.11	26.69

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* P.43

連結貸借対照表
Consolidated Balance Sheets

百万円 Yen1M		2023年3月末 Mar.31, 2023	2024年3月末 Mar.31, 2024
流動資産	Current assets		
現金及び預金	Cash and deposits	11,957	15,115
売掛金	Accounts receivable - trade	13,850	15,018
その他	Others	2,356	2,150
流動資産合計	Total current assets	28,164	32,284
固定資産	Non-current assets		
建物及び構築物	Buildings and structures-net	9,228	9,252
土地	Land	2,695	5,685
のれん	Goodwill	16,656	15,377
その他	Others	13,108	12,599
固定資産合計	Total non-current assets	41,688	42,915
資産合計	**Total assets**	**69,852**	**75,199**
流動負債	Current liabilities		
短期借入金	Short-term borrowings	500	500
1年内返済予定の長期借入金	Current portion of long-term borrowings	3,682	4,782
未払金	Accounts payable-other	9,198	10,859
その他	Others	7,000	8,439
流動負債合計	Total current liabilities	20,382	24,582
固定負債	Non-current liabilities		
長期借入金	Long-term borrowings	18,275	19,942
その他	Others	9,622	10,189
固定負債合計	Total non-current liabilities	27,897	30,132
負債合計	**Total liabilities**	**48,280**	**54,714**
純資産	**Total net assets**	**21,572**	**20,485**
負債純資産合計	**Total liabilities and net assets**	**69,852**	**75,199**

補足情報
Supplementary Information

未払金
・社員給与

借入金
・22,458百万円（2023年3月末）
↓
・25,225百万円（2024年3月末）

Accounts payable-other
・Employee salary

Bank loan
・¥22,458M(as of Mar.31, 2023)
↓
・¥25,225M(as of Mar.31, 2024)

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

百万円 Yen1M		FY2022	FY2023
税金等調整前当期純利益	Profit before income taxes	5,418	4,141
減価償却費	Depreciation	1,402	1,515
のれん償却額	Amortization of goodwill	1,733	1,823
減損損失	Impairment loss	664	3,015
負ののれん発生益	Gain on negative goodwill	–	-2,828
法人税等の支払額	Income taxes paid	-2,189	-2,500
その他	Others	1,983	2,691
営業CF	**Net cash provided by operating activities**	**9,012**	**7,858**
有形固定資産の取得による支出	Purchase of property, plant and equipment	-1,032	-1,218
有形固定資産の売却による収入	Proceeds from sale of property, plant and equipment	22	0
無形固定資産の取得による支出	Purchase of intangible assets	-292	-358
投資有価証券の取得による支出	Purchase of investment securities	-403	–
事業譲受による支出	Payments for acquisition of businesses	-193	-51
子会社株式の取得による支出	Purchase of shares of subsidiaries	–	-1,657
子会社株式の取得による収入	Proceeds from purchase of shares of subsidiaries	21	384
その他	Others	-293	137
投資CF	**Net cash used in investing activities**	**-2,171**	**-2,762**
短期借入金（借入ー返済）	Short-term borrowings (borrowed-return)	-4,712	-20
長期借入金（借入ー返済）	Long-term borrowings (borrowed-return)	1,737	1,785
配当金の支払額	Dividends paid	-1,891	-1,886
その他	Others	-344	-1,716
財務CF	**Net cash used in financing activities**	**-5,211**	**-1,837**
現金及び現金同等物の増減額	**Net increase (decrease) in cash and cash equivalents**	**1,628**	**3,258**
現金及び現金同等物の期首残高	Cash and cash equivalents at beginning of period	10,228	11,857
現金及び現金同等物の期末残高	**Cash and cash equivalents at end of period**	**11,857**	**15,115**
FCF（営業CF+投資CF）	**Free cash flows**	**6,840**	**5,096**

補足情報（償却及び投資）
Supplementary Information(Amortization and Investments)

		FY2022	FY2023	FY2024 予想 Forecast
償却	Amortization			
減価償却費	Depreciation	1,402	1,515	1,850
のれん償却額	Amortization of goodwill	1,733	1,823	1,500
償却合計	**Amortization total**	**3,136**	**3,338**	**3,350**
投資	Investment			
設備投資	CAPEX	1,176	1,552	–
M&A	M&A	172	1,324	–
投資有価証券取得	Equity investment	403	–	–
投資合計	**Investment total**	**1,751**	**2,876**	–

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非財務データ（１）
Non-Financial Data 1

内容 Contents			単位 unit	FY20	FY21	FY22	FY23	備考 remarks
高齢社会・地域への貢献 Contributing to an Aging Society and Local Communities	全国の医療機関へのサービス提供 Provision of services to medical institutions nationwide	取引先医療機関数 Client medical institutions	件 institutions	約1,400 Approx.	約1,400 Approx.	約1,500 Approx.	約1,400 Approx.	
	介護トータルケアサービスの実現 Realization of total care service for elderly care	事業所数 Business centers	ヶ所 centers	633	648	663	724	3月末時点 As of Mar. 31
		利用者数 Users	名 users	30,039	29,949	30,128	34,092	
		展開エリア数 Areas	エリア areas	143	148	150	162	12月末時点 As of Dec. 31
		トータルケア実現率 realization of total care service	%	12	12	13	13	
	保育サービス提供 Provision of child care services	保育施設数 Child care facilities	ヶ所 centers	18	66	66	68	3月末時点 As of Mar. 31
		園児数 Users	名 users	900	3,385	3,701	3,807	

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非財務データ（２）
Non-Financial Data 2

内容 Contents			単位 unit	FY20	FY21	FY22	FY23	備考 remarks
人財（人財開発、処遇改善、多様性） Human Capital (Human Resource Development, Compensation Improvement, Diversity)	人財開発 Human resource development	研修コンテンツ数 Educational programs	件 programs	280	316	378	439	
		研修コンテンツ数前年比 Educational programs (YoY)	%	+12.4	+12.9	+19.6	+16.1	
	多様性 Diversity	女性管理職比率 Female managers	%	44	44	44	46	課長相当職以上 Sectional manager or higher positions
	処遇改善・働き方・定着等 Compensation improvement, lifestyle, retention rate, others	ロイヤリティ Loyalty	%	+2.4	-1.5	-2.9	-1.0	FY22より調査方法を変更 Survey method changed from FY2022
		定着率前年比（医療） Retention rate (Medical Outsourcing Business)	%	+2.8	-2.0	-1.6	-0.6	
		定着率前年比（介護） Retention rate (Elderly Care Business)	%	+2.3	-3.6	-0.8	-1.7	
環境・資源への配慮 Consideration for Environment and Resources	温室効果ガス排出量* GHG emissions*	Scope1+2+3	$t\text{-}CO_2$	24,651	27,354	30,466	32,558	連結実績 Consolidated
		Scope1+2	$t\text{-}CO_2$	18,375	20,552	22,391	23,479	
		Scope3	$t\text{-}CO_2$	6,276	6,802	8,075	9,079	
		温室効果ガス排出原単位（$t\text{-}CO_2$/拠点数、Scope1+2） GHG emissions intensity ($t\text{-}CO_2$/business centers, Scope1+2)	$t\text{-}CO_2$	30.2	29.5	29.7	28.8	

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* P.43

サステナビリティテーマ：5つのテーマを設定し、ソラストグループができること、やるべきこと、挑戦すべきことに取り組む

Sustainability Themes ： Established 5 Sustainability Themes to tackle what the Group can do, what it should do, and what it should challenge.

事業を通じた社会課題への取り組み
Initiatives to address social issues through business activities

高齢社会・地域への貢献
Contributing to an Aging Society and Local Communities

- 安心・安全・質の高いサービスの提供
- 「自立支援と地域トータルケア」による超高齢社会への貢献
- トータルケアサービス、地域包括ケアの実現

- Providing safe, reliable, and high-quality services
- Contributing to a super-aged society through "support for self-reliance of elderly people and total care services in each local areas“
- Realization of total care services and the integrated community care system

イノベーション・社会保障費適正化への貢献
Innovation and Contribution to Optimizing Social Security Expenditures

- 全ての事業・オペレーションでのICT活用、顧客満足および生産性の飛躍的向上
- ICTを主体とした事業の拡大・新規事業の創出
- ICT・データ活用による地域包括ケアの実現
- ヘルスケアデータ利活用による科学的介護・予防介護・予防医療等を通じた社会保障費適正化への貢献

- Utilize ICT in all businesses and operations, dramatically improve customer satisfaction and productivity
- Expansion of ICT-centered businesses and creation of new businesses
- Realization of integrated community care system through ICT and data utilization
- Contributing to the rationalization of social security expenditures through scientific elderly care, preventive care, preventive medicine, etc. through the utilization of healthcare data

経営基盤
Management foundation

人財（人財開発、処遇改善、多様性）
Human Capital (Human Resource Development, Compensation Improvement, and Diversity)

- 人財開発、定着率向上、処遇改善、従業員満足向上の継続的な取組み
- 3万人の従業員がそれぞれの個性・働き方で活躍する多様性の推進

- Continuous efforts to develop human resources and improve retention rate, compensation, and employee satisfaction
- Promoting diversity in which 30,000 employees are active in their respective personalities and working styles

コンプライアンス、ガバナンス
Compliance and Governance

- 全ての事業活動の基盤として、コンプライアンス遵守、コーポレート・ガバナンス強化を推進
- 個人情報保護、公正取引の徹底

- Promoting compliance and strengthening corporate governance as the foundation for all business activities
- Ensuring the protection of personal information and fair trade

環境・資源への配慮
Consideration for Environment and Resources

- 従業員一人ひとりがエネルギー・水資源利用、フードロス等の課題について意識し、行動に反映
- 脱炭素社会にむけた取り組みの規制に先駆けた検討・実行

- Each employee is aware of issues such as energy and water resource use and food loss, and reflects in their actions
- Review and implement initiatives ahead of regulations for a carbon-free society

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サステナビリティ関連情報
Sustainability Disclosures

- コーポレートサイトにESG・サステナビリティに関する非財務情報を掲載
- 情報は随時更新

- ESG & Sustainability related non-financial information is disclosed on our webpage
- The information will be timely updated

Solasto Sustainability

SUSTAINABLE DEVELOPMENT GOALS

詳しくみる

Learn more (EN)



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注記一覧
Note list

Page	Note	内容	Contents
5	*1	2024年3月31日時点。連結ベース。前年同期比+1,902人	As of March 31, 2024. Consolidated data. YoY: +1,902
5	*2	2024年3月31日時点。自己株式を除く。	As of March 31, 2024. Excluding treasury stocks
5	*3	2023年10月1日時点。内、独立取締役は2人	As of October 1, 2023. Including Two independent directors
6	*	MBO: Management Buyout（経営陣が参画する企業買収）	MBO: Management Buyout
8	*1	医療事業受託市場の2017年度の業界シェア。市場規模は2,030億円。 富士経済ネットワークス「2018年版サービス産業要覧」よりソラスト作成	Share of medical administration market in FY2017 (Market size is 203 billion yen). Prepared by the Solasto based on Fuji Keizai Networks. “2018 Service Industry Handbook”
8	*2	2022年6月時点	As of June 2022
9	*1	潜在市場は厚生労働省「医療施設動態調査（平成29年8月末概数）」、一般社団法人全国公私病院連盟/一般社団法人日本病院会「平成28年病院経営実態調査報告」より事務部門の人件費を算出。既存市場は富士経済ネットワークス「2018年版サービス産業要覧」よりソラスト作成	Prepared by the Company based on MHLW Survey of Medical Institutions (Estimates for up to August 2017) and the 2016 Hospital Management Survey Report issued by the National Federation of Private Hospitals and the Japan Hospital Association. Potential market are indicated expenses of administrative division human resource. Actual market based on the 2018 Service Industry Almanac created by Fuji Keizai Networks
9	*2	一般財団法人医療関連サービス振興会「令和3年度医療関連サービス実態調査報告書」よりソラスト作成。グラフ内の公的病院は、国立、公立及びその他公的病院の合計。私的病院は、医療法人、個人及びその他私的病院の合計	Prepared by the Company based on Japan Health Enterprise Foundation “Survey about Medical-related services FY2021”. Public hospitals are total for National and Other Public Hospitals. Private hospitals are total for Medical Corporations, Individual, and other Private Hospitals
10	*1	有料老人ホームの略	-
10	*2	サービス付き高齢者向け住宅の略	-
10	*3	連結ベース。2024年3月単月の売上比率	Ratio of Solasto’s monthly sales (consolidated) for March 2024 by services
11	*	2024年3月31日時点	As of March 31, 2024
12	*	FY2012~FY2021は厚生労働省「介護保険事業状況報告」より、FY2025、FY2040は内閣府による経済財政諮問会議「2040年を見据えた社会保障の将来見通し」（2018年5月21日）の計画ベース数値より、介護費用又は給付費を介護市場としてソラスト作成	Source：Figures from FY2012 to FY2021 prepared by the Company based on the MHLW Report on the Status of Long-Term Care Insurance Services, and figures for FY2025 and FY2040 based on plan figures indicated in the “Long-Term Outlook on Social Security through 2040” (May 21, 2018) by the Council on Economic and Fiscal Policy, which is overseen by the Cabinet Office. Long-term care expenses and benefit costs created to show the size of the long-term care market
13	*1	東京都福祉保健局「社会福祉施設等一覧 第2 児童福祉法等 （認可）保育所」（令和3年10月1日時点）よりソラスト作成。ソラスト数値はソラスト・こころケアプラン・はぐはぐキッズ・なないろの数値を合計	Estimation by the Company based on "List of Social Welfare Institutions, etc. No. 2 Child Welfare Law (Licensed) Child Care Centers" (as of 1 October 2021), Bureau of Social Welfare and Public Health, Tokyo Metropolitan Government. The figure shows the total of Solasto, Cocoro Care Plan, Hug Hug Kids, and Nanairo
13	*2	離職率＝(4月離職者数÷3月末社員数)+(5月離職者数÷4月末社員数)+…+(3月離職者数÷2月末社員数)　　対象：常勤社員	Turnover rate = April number of resignees /End of March number of employees + May number of resignees /End of April number of employees +…+ March number of resignees /End of February number of employees Applicability: Full-time employees
13	*3	稼働率=園児数/定員数。単体実績	Utilization rate = Number of children/ Capacity (Non-consolidated results)

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注記一覧
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Page	Note	内容	Contents
14	*	2019/4~2023/4保育サービス利用児童数は東京都「保育サービス利用児童数の状況」より。2025/4以降の保育サービス利用児童数及び2019/4~2035/4の認可保育所稼働率（推計）はソラスト推計	FY2019-FY2023 number of children using child care services is based on Tokyo Metropolitan Government's "Status of Children Using Child care Services"; number of children using child care services from FY2025 and licensed child care center capacity utilization rate (estimate) for FY2019-2035 is based on the Company estimates
16	*1	定着率＝100%－離職率	Retention rate=100% - Turnover rate
16	*2	毎年実施している社員意識調査の質問項目の一つ	One of the questions from employee satisfaction survey conducted every year
17	*1	女性の職業生活における活躍の推進に関する法律（女性活躍推進法）に基づく認定制度。一定基準を満たし、女性の活躍推進に関する状況などが優良な企業が、厚生労働大臣の認定を受けることができるもの	Certification system based on the Act on the Promotion of Female Participation and Career Advancement in the Workplace (Women's Workplace Advancement Act). Companies that fulfill certain standards and have an excellent record related to female promotion in the workplace are eligible for certification by the Ministry of Health, Labour, and Welfare
17	*2	次代の社会を担う子どもたちの健全な育成を支援するための法律（次世代育成支援対策推進法）に基づく認定制度。一般事業主行動計画を策定した企業のうち、計画に定めた目標を達成し、一定の基準を満たした企業が厚生労働大臣の認定を受けることができるもの	Certification system based on the Act on Advancement of Measures to Support Raising Next-Generation Children (Next-Generation Development Support Act). Among companies that draft a general employer action plan, companies that achieve plan goals and fulfill certain standards are eligible for certification by the Ministry of Health, Labour, and Welfare
17	*3	課長相当職以上	Sectional manager or higher
18	*1	対象：ソラストグループ（連結）の自社排出（Scope1、Scope2） 温室効果ガス排出量は「温室効果ガス排出量算定・報告マニュアル」（環境省、経済産業省）に基づき算出しており、一部推計を含む。温室効果ガス排出量のScope1、Scope2は電気・ガス・ガソリンの使用によるもの	The figures are for the direct emissions by Solasto Group (consolidated) (Scope 1+2 emissions) Greenhouse gas missions were calculated based on the "Greenhouse Gas Emissions Calculation and Reporting Manual" by Ministry of the Environment and Ministry of Economy, Trade and Industry, and include estimates. Scope 1+2 greenhouse gas emissions are for electricity, gas and gasoline uses
18	*2	排出原単位：t-CO_2／拠点数	Greenhouse gas emission intensity: t-CO2/centers
19	*1	2023年10月1日付で、独立社外取締役1名が業務執行取締役に選任されたこと及び指名・評価報酬委員会の構成員を変更したことに伴い、当該委員会及び取締役会に占める独立社外取締役の割合がそれぞれ60%⇒50%、43%⇒29%に低下	On October 1, 2023, one Independent Outside Director was appointed as an executive Director and the member composition of Nomination, Evaluation, and Compensation Committee was changed. As a result, the percentage of Independent Outside Directors to the Committee members and the percentage of Independent Outside Directors to Board of Directors fell to 50% from 60%, and 29% from 43% compared to the ratio as of September 30, 2023, respectively.
19	*2	譲渡制限付株式報酬制度	Restricted Stock Compensation Plan
21	*	PMI：Post Merger Integration（買収後の統合プロセス）	PMI : Post Merger Integration
26	*	EBITDA=営業利益+減価償却費+のれん償却額	EBITDA= Operating profit + Depreciation + Amortization of goodwill
33	*1	当期純利益は業績予想数値を、期末自己資本は2024年3月末自己資本＋FY2024当期純利益（業績予想）－ 予想配当に基づく配当支払額を使用して算出	Net income is at the forecast value. Term end equity is calculated as end of March 2024 equity + FY2024 net income (forecast) – dividend payment amount based on dividend forecast
33	*2	各年度3月末時点の推計値	Estimated values as of the end of March each fiscal year
33	*3	Net debt=有利子負債（リース債務含む）－現金及び預金	Net debt = Interest- bearing debt (including lease obligations) – Cash and time deposits
33	*4	D/Eレシオ＝有利子負債（リース債務含む）/純資産	Debt/equity ratio = Interest- bearing debt (including lease obligations) / Net assets

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注記一覧
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Page	Note	内容	Contents
34	*1	当期純利益は業績予想数値を、期末自己資本は2024年3月末自己資本＋FY2024当期純利益（業績予想） – 予想配当に基づく配当支払額を使用して算出	Net income is at the forecast value. Term end equity is calculated as end of March 2024 equity + FY2024 net income (forecast) – dividend payment amount based on dividend forecast
34	*2	2016年１月26日付で普通株式１株につき300株、2018年７月１日付で普通株式１株につき３株の割合をもって株式分割を実施。2015年度の期首に当該株式分割が行われたと仮定して、1株当たり当期純利益を算定	We conducted a 1: 300 stock split on January 26, 2016, and 1: 3 stock split on July 1, 2018. EPS information for the past year indicates figures adjusted to reflect the stock split.
38	*	温室効果ガス排出量は「温室効果ガス排出量算定・報告マニュアル」（環境省、経済産業省）に基づき算出しており、一部推計を含む。数値はソラスト連結、温室効果ガス排出量のScope1+2は電気・ガス・ガソリンの使用、Scope3は「カテゴリ5 事業から出る廃棄物」と「カテゴリ7 雇用者の通勤」によるもの	GHG emissions were calculated based on the “GHG Emissions Calculation and Reporting Manual” by Ministry of the Environment and Ministry of Economy, Trade and Industry, and include estimates. The figures are Solasto Group consolidated and Scope 1+2 GHG emissions is for electricity, gas and gasoline uses, Scope 3 is for the “Category 5 wastes from business operations” and “Category 7 commutation of employees”

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- **お問い合わせ先**

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- **免責事項**

本資料に含まれる将来に関する記述は本資料の発表日現在において入手可能な情報及び将来の業績に影響を与える不確実な要因に係る本資料発表日現在における仮定を前提としており、当社としてその実現を約束する趣旨のものではありません。実際の業績等は、今後様々な要因によって大きく異なる結果となる可能性があります。

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- **Cautionary statement regarding forward-looking information**

This material includes forward-looking statements based on a number of assumptions and beliefs in light of the information currently available to management and subject to significant risks and uncertainties. Actual financial results may differ materially depending on a number of factors.

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