共同ピーアール株式会社（証券コード2436）

# 2026年12月期（第63期）

# 第2四半期　決算補足資料

（将来予測に関する注意事項）
将来に亘る部分については、皆様の投資のご参考に資するために提供するものであります。
推測・予測に基づくものであり、確約や保証を与えるものではありません。当然のことながら、予想と違う結果となることがあることを十分にご認識の上ご活用下さい。

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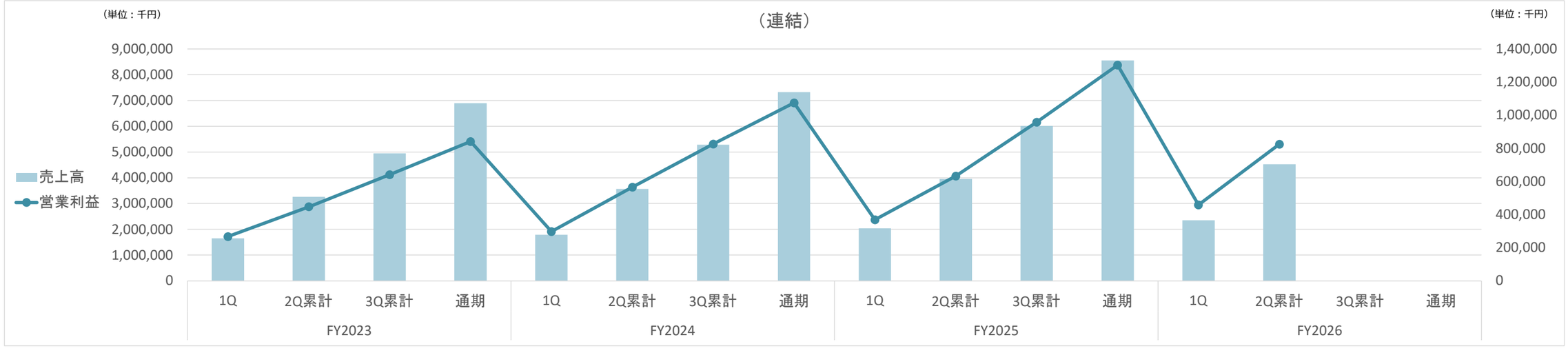
## ■売上高推移

（連結・累計）

| | 第60期 | | | | 第61期 | | | | 第62期 | | | | 第63期 | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | FY2023 | | | | FY2024 | | | | FY2025 | | | | FY2026 | | | |
| （千円） | 1Q | 2Q累計 | 3Q累計 | 通期 | 1Q | 2Q累計 | 3Q累計 | 通期 | 1Q | 2Q累計 | 3Q累計 | 通期 | 1Q | 2Q累計 | 3Q累計 | 通期 |
| 売上高 | 1,648,684 | 3,263,505 | 4,952,680 | 6,895,772 | 1,787,914 | 3,567,204 | 5,282,893 | 7,323,625 | 2,036,957 | 3,958,465 | 6,010,240 | 8,554,609 | 2,346,708 | 4,528,954 | | |
| 売上原価 | 907,091 | 1,810,113 | 2,765,749 | 3,893,665 | 972,184 | 1,937,695 | 2,862,781 | 4,009,584 | 1,108,387 | 2,185,182 | 3,291,832 | 4,761,781 | 1,250,381 | 2,399,973 | | |
| 売上総利益 | 741,592 | 1,453,391 | 2,186,931 | 3,002,106 | 815,730 | 1,629,509 | 2,420,111 | 3,314,041 | 928,570 | 1,773,283 | 2,718,407 | 3,792,827 | 1,096,327 | 2,128,981 | | |
| 販売費および一般管理費 | 474,492 | 1,006,220 | 1,545,814 | 2,161,317 | 518,729 | 1,063,894 | 1,593,777 | 2,239,304 | 559,960 | 1,140,755 | 1,760,480 | 2,490,077 | 637,632 | 1,304,200 | | |
| 営業利益 | 267,099 | 447,171 | 641,116 | 840,789 | 297,000 | 565,614 | 826,334 | 1,074,736 | 368,609 | 632,528 | 957,927 | 1,302,750 | 458,695 | 824,780 | | |
| 営業外収益 | 5,704 | 19,297 | 31,245 | 42,133 | 11,971 | 17,066 | 8,907 | 19,225 | 5,136 | 6,677 | 11,479 | 21,148 | 6,167 | 10,941 | | |
| 営業外費用 | 7,408 | 12,234 | 15,269 | 20,032 | 2,863 | 5,759 | 9,338 | 11,783 | 7,404 | 12,682 | 15,238 | 15,994 | 3,867 | 7,280 | | |
| 経常利益 | 265,396 | 454,235 | 657,091 | 862,890 | 306,108 | 576,921 | 825,903 | 1,082,179 | 366,341 | 626,523 | 954,168 | 1,307,904 | 460,995 | 828,440 | | |
| 特別利益 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | |
| 特別損失 | 0 | 54 | 1,014 | 1,014 | 29,608 | 29,608 | 48,323 | 48,323 | 0 | 0 | 0 | 2,415 | 51 | 51 | | |
| 税金等調整前当期純利益 | 265,396 | 454,180 | 656,077 | 861,875 | 276,500 | 547,312 | 777,579 | 1,033,855 | 366,341 | 626,523 | 954,168 | 1,305,489 | 460,943 | 828,389 | | |
| 法人税等 | 105,271 | 186,136 | 262,462 | 315,946 | 129,008 | 223,315 | 306,671 | 412,631 | 122,590 | 216,149 | 326,253 | 328,467 | 150,701 | 277,626 | | |
| 親会社株主に帰属する当期純利益 | 144,478 | 243,852 | 350,283 | 487,601 | 116,315 | 264,492 | 385,397 | 526,170 | 215,315 | 355,189 | 538,873 | 863,210 | 268,330 | 463,424 | | |

前年同期比（率）

| | 第60期 | | | | 第61期 | | | | 第62期 | | | | 第63期 | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | FY2023 | | | | FY2024 | | | | FY2025 | | | | FY2026 | | | |
| （%） | 1Q | 2Q累計 | 3Q累計 | 通期 | 1Q | 2Q累計 | 3Q累計 | 通期 | 1Q | 2Q累計 | 3Q累計 | 通期 | 1Q | 2Q累計 | 3Q累計 | 通期 |
| 売上高 | 52.4% | 47.8% | 37.5% | 31.0% | 8.4% | 9.3% | 6.7% | 6.2% | 13.9% | 11.0% | 13.8% | 16.8% | 15.2% | 14.4% | - | - |
| 売上原価 | 88.8% | 71.6% | 49.0% | 37.0% | 7.2% | 7.0% | 3.5% | 3.0% | 14.0% | 12.8% | 15.0% | 18.8% | 12.8% | 9.8% | - | - |
| 売上総利益 | 23.4% | 26.0% | 25.3% | 24.0% | 10.0% | 12.1% | 10.7% | 10.4% | 13.8% | 8.8% | 12.3% | 14.4% | 18.1% | 20.1% | - | - |
| 販売費および一般管理費 | 29.9% | 39.0% | 33.0% | 27.0% | 9.3% | 5.7% | 3.1% | 3.6% | 7.9% | 7.2% | 10.5% | 11.2% | 13.9% | 14.3% | - | - |
| 営業利益 | 13.2% | 4.1% | 10.0% | 16.8% | 11.2% | 26.5% | 28.9% | 27.8% | 24.1% | 11.8% | 15.9% | 21.2% | 24.4% | 30.4% | - | - |
| 営業外収益 | △47.9% | △19.5% | △6.2% | 48.5% | 109.9% | △11.6% | △71.5% | △54.4% | △57.1% | △60.9% | 28.9% | 10.0% | 20.1% | 63.9% | - | - |
| 営業外費用 | 288.3% | 198.4% | 109.1% | 64.4% | △61.4% | △52.9% | △38.8% | △41.2% | 158.6% | 120.2% | 63.2% | 35.7% | △47.8% | △42.6% | - | - |
| 経常利益 | 8.3% | 1.0% | 7.9% | 17.2% | 15.3% | 27.0% | 25.7% | 25.4% | 19.7% | 8.6% | 15.5% | 20.9% | 25.8% | 32.2% | - | - |
| 特別利益 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 特別損失 | - | - | - | △95.7% | - | 54729.6% | 4665.6% | 4665.6% | - | - | - | △95.0% | - | - | - | - |
| 税金等調整前当期純利益 | 8.3% | △9.7% | △1.3% | 12.2% | 4.2% | 20.5% | 18.5% | 20.0% | 32.5% | 14.5% | 22.7% | 26.3% | 25.8% | 32.2% | - | - |
| 法人税等 | 25.6% | 24.4% | 19.9% | 37.8% | 22.5% | 20.0% | 16.8% | 30.6% | △5.0% | △3.2% | 6.4% | △20.4% | 22.9% | 28.4% | - | - |
| 親会社株主に帰属する当期純利益 | △6.0% | △27.4% | △17.0% | △6.3% | △19.5% | 8.5% | 10.0% | 7.9% | 85.1% | 34.3% | 39.8% | 64.1% | 24.6% | 30.5% | - | - |



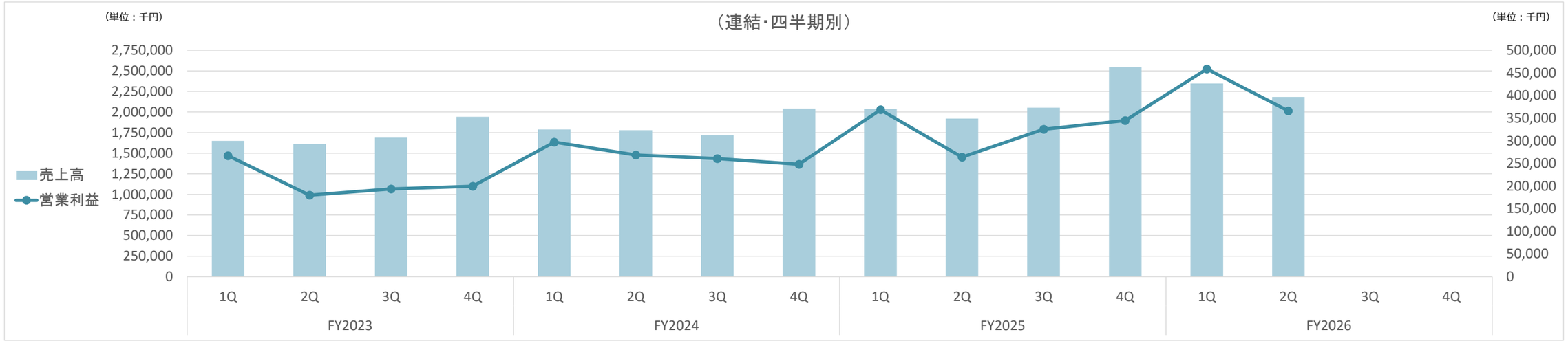
## ■四半期別売上高推移

（連結・四半期別）

| （千円） | 第60期 FY2023 1Q | 2Q | 3Q | 4Q | 第61期 FY2024 1Q | 2Q | 3Q | 4Q | 第62期 FY2025 1Q | 2Q | 3Q | 4Q | 第63期 FY2026 1Q | 2Q | 3Q | 4Q |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 売上高 | 1,648,684 | 1,614,821 | 1,689,175 | 1,943,092 | 1,787,914 | 1,779,290 | 1,715,689 | 2,040,732 | 2,036,957 | 1,921,508 | 2,051,775 | 2,544,369 | 2,346,708 | 2,182,246 | | |
| 売上原価 | 907,091 | 903,022 | 955,636 | 1,127,916 | 972,184 | 965,511 | 925,086 | 1,146,803 | 1,108,387 | 1,076,795 | 1,106,650 | 1,469,949 | 1,250,381 | 1,149,592 | | |
| 売上総利益 | 741,592 | 711,799 | 733,540 | 815,175 | 815,730 | 813,779 | 790,602 | 893,930 | 928,570 | 844,713 | 945,124 | 1,074,420 | 1,096,327 | 1,032,654 | | |
| 販売費および一般管理費 | 474,492 | 531,728 | 539,594 | 615,503 | 518,729 | 545,165 | 529,883 | 645,527 | 559,960 | 580,795 | 619,725 | 729,597 | 637,632 | 666,568 | | |
| 営業利益 | 267,099 | 180,072 | 193,945 | 199,673 | 297,000 | 268,614 | 260,720 | 248,402 | 368,609 | 263,919 | 325,399 | 344,823 | 458,695 | 366,085 | | |
| 営業外収益 | 5,704 | 13,593 | 11,948 | 10,888 | 11,971 | 5,095 | △8,159 | 10,318 | 5,136 | 1,541 | 4,802 | 9,669 | 6,167 | 4,774 | | |
| 営業外費用 | 7,408 | 4,826 | 3,035 | 4,763 | 2,863 | 2,896 | 3,579 | 2,445 | 7,404 | 5,278 | 2,556 | 756 | 3,867 | 3,413 | | |
| 経常利益 | 265,396 | 188,839 | 202,856 | 205,799 | 306,108 | 270,813 | 248,982 | 256,276 | 366,341 | 260,182 | 327,645 | 353,736 | 460,995 | 367,445 | | |
| 特別利益 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | |
| 特別損失 | 0 | 54 | 960 | 0 | 29,608 | 0 | 18,715 | 0 | 0 | 0 | 0 | 2,415 | 51 | 0 | | |
| 税金等調整前当期純利益 | 265,396 | 188,784 | 201,897 | 205,798 | 276,500 | 270,812 | 230,267 | 256,276 | 366,341 | 260,182 | 327,645 | 351,321 | 460,943 | 367,446 | | |
| 法人税等 | 105,271 | 80,865 | 76,326 | 53,484 | 129,008 | 94,307 | 83,356 | 105,960 | 122,590 | 93,559 | 110,104 | 2,214 | 150,701 | 126,925 | | |
| 親会社株主に帰属する当期純利益 | 144,478 | 99,374 | 106,431 | 137,318 | 116,315 | 148,177 | 120,905 | 140,773 | 215,315 | 139,874 | 183,684 | 324,337 | 268,330 | 195,094 | | |

前年同期比（率）

| （%） | 第60期 FY2023 1Q | 2Q | 3Q | 4Q | 第61期 FY2024 1Q | 2Q | 3Q | 4Q | 第62期 FY2025 1Q | 2Q | 3Q | 4Q | 第63期 FY2026 1Q | 2Q | 3Q | 4Q |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 売上高 | 52.4% | 43.3% | 21.3% | 16.8% | 8.4% | 10.2% | 1.6% | 5.0% | 13.9% | 8.0% | 19.6% | 24.7% | 15.2% | 13.6% | - | - |
| 売上原価 | 88.8% | 57.2% | 19.3% | 14.3% | 7.2% | 6.9% | △3.2% | 1.7% | 14.0% | 11.5% | 19.6% | 28.2% | 12.8% | 6.8% | - | - |
| 売上総利益 | 23.4% | 28.8% | 24.1% | 20.4% | 10.0% | 14.3% | 7.8% | 9.7% | 13.8% | 3.8% | 19.5% | 20.2% | 18.1% | 22.2% | - | - |
| 販売費および一般管理費 | 29.9% | 48.2% | 23.2% | 14.0% | 9.3% | 2.5% | △1.8% | 4.9% | 7.9% | 6.5% | 17.0% | 13.0% | 13.9% | 14.8% | - | - |
| 営業利益 | 13.2% | △7.1% | 26.6% | 45.6% | 11.2% | 49.2% | 34.4% | 24.4% | 24.1% | △1.7% | 24.8% | 38.8% | 24.4% | 38.7% | - | - |
| 営業外収益 | △47.9% | 4.5% | 27.7% | △320.4% | 109.9% | △62.5% | △168.3% | △5.2% | △57.1% | △69.8% | △158.9% | △6.3% | 20.1% | 209.8% | - | - |
| 営業外費用 | 288.3% | 120.2% | △5.2% | △2.4% | △61.4% | △40.0% | 17.9% | △48.7% | 158.6% | 82.3% | △28.6% | △69.1% | △47.8% | △35.3% | - | - |
| 経常利益 | 8.3% | △7.7% | 27.3% | 61.6% | 15.3% | 43.4% | 22.7% | 24.5% | 19.7% | △3.9% | 31.6% | 38.0% | 25.8% | 41.2% | - | - |
| 特別利益 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 特別損失 | - | - | - | - | - | - | 1849.5% | - | - | - | - | - | - | - | - | - |
| 税金等調整前当期純利益 | 8.3% | △26.7% | 24.9% | 98.4% | 4.2% | 43.5% | 14.1% | 24.5% | 32.5% | △3.9% | 42.3% | 37.1% | 25.8% | 41.2% | - | - |
| 法人税等 | 25.6% | 22.8% | 10.2% | 417.4% | 22.5% | 16.6% | 9.2% | 98.1% | △5.0% | △0.8% | 32.1% | △97.9% | 22.9% | 35.7% | - | - |
| 親会社株主に帰属する当期純利益 | △6.0% | △45.5% | 24.1% | 39.3% | △19.5% | 49.1% | 13.6% | 2.5% | 85.1% | △5.6% | 51.9% | 130.4% | 24.6% | 39.5% | - | - |



■セグメント別売上高推移

（連結・四半期別）

| | 第60期 | | | | 第61期 | | | | 第62期 | | | | 第63期 | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | FY2023 | | | | FY2024 | | | | FY2025 | | | | FY2026 | | | |
| （千円） | 1Q | 2Q | 3Q | 4Q | 1Q | 2Q | 3Q | 4Q | 1Q | 2Q | 3Q | 4Q | 1Q | 2Q | 3Q | 4Q |
| PR事業 | 1,278,327 | 1,223,222 | 1,276,955 | 1,504,064 | 1,350,641 | 1,307,538 | 1,253,402 | 1,534,337 | 1,527,384 | 1,362,404 | 1,420,549 | 1,874,282 | 1,703,646 | 1,523,534 | | |
| インフルエンサーマーケティング事業 | 173,692 | 192,045 | 223,924 | 247,520 | 213,532 | 245,595 | 256,723 | 270,372 | 270,301 | 312,898 | 338,867 | 372,123 | 307,809 | 302,932 | | |
| AI・ビッグデータソリューション事業 | 196,663 | 199,554 | 188,294 | 191,506 | 223,740 | 226,156 | 205,562 | 236,022 | 239,272 | 246,205 | 292,357 | 297,964 | 335,252 | 355,779 | | |

※2022年1月より株式会社VAZ（インフルエンサーマーケティング事業）、2022年6月より株式会社キーウォーカー（AI・ビッグデータソリューション事業）を連結子会社化

※2025年5月より株式会社ディービーピーアール（PR事業）、2025年8月よりトータル・コミュニケーションズ株式会社（PR事業）を連結子会社化

■セグメント別利益

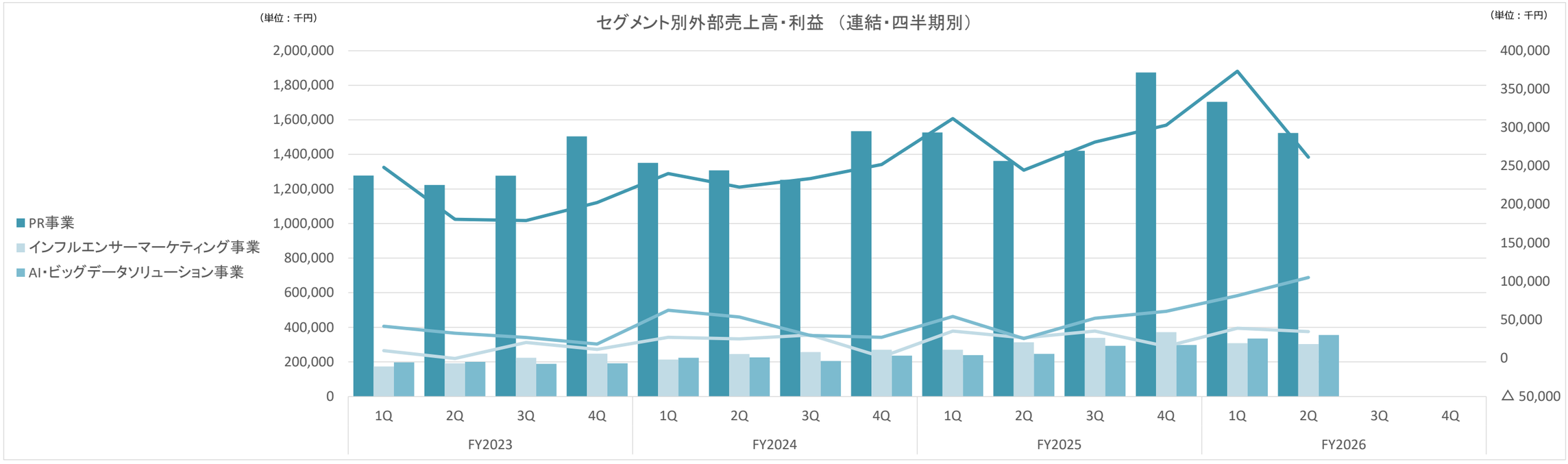
| | 第60期 | | | | 第61期 | | | | 第62期 | | | | 第63期 | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | FY2023 | | | | FY2024 | | | | FY2025 | | | | FY2026 | | | |
| （千円） | 1Q | 2Q | 3Q | 4Q | 1Q | 2Q | 3Q | 4Q | 1Q | 2Q | 3Q | 4Q | 1Q | 2Q | 3Q | 4Q |
| PR事業 | 248,253 | 180,537 | 179,065 | 202,388 | 239,949 | 222,531 | 233,548 | 251,893 | 311,572 | 244,421 | 281,001 | 303,065 | 373,166 | 261,260 | | |
| インフルエンサーマーケティング事業 | 9,608 | △ 633 | 20,243 | 11,160 | 26,961 | 24,862 | 30,065 | 1,597 | 35,148 | 26,275 | 35,128 | 15,238 | 38,818 | 34,308 | | |
| AI・ビッグデータソリューション事業 | 41,347 | 32,283 | 26,748 | 18,216 | 62,144 | 53,372 | 29,242 | 26,934 | 54,068 | 25,360 | 51,693 | 60,897 | 81,072 | 104,944 | | |

※2022年1月より株式会社VAZ（インフルエンサーマーケティング事業）、2022年6月より株式会社キーウォーカー（AI・ビッグデータソリューション事業）を連結子会社化

※2025年5月より株式会社ディービーピーアール（PR事業）、2025年8月よりトータル・コミュニケーションズ株式会社（PR事業）を連結子会社化

■セグメント外部売上高（PR事業）

| | 第60期 | | | | 第61期 | | | | 第62期 | | | | 第63期 | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | FY2023 | | | | FY2024 | | | | FY2025 | | | | FY2026 | | | |
| （千円） | 1Q | 2Q | 3Q | 4Q | 1Q | 2Q | 3Q | 4Q | 1Q | 2Q | 3Q | 4Q | 1Q | 2Q | 3Q | 4Q |
| リテイナー | 602,042 | 611,961 | 632,844 | 632,297 | 631,443 | 654,310 | 671,050 | 667,095 | 651,773 | 663,342 | 682,328 | 690,754 | 732,139 | 740,537 | | |
| スポット | 619,428 | 582,791 | 611,329 | 813,836 | 687,251 | 624,043 | 555,277 | 830,074 | 828,865 | 668,781 | 717,190 | 1,129,346 | 936,139 | 738,341 | | |
| ペイドパブリシティ | 56,856 | 28,469 | 32,781 | 57,930 | 31,946 | 29,184 | 27,074 | 37,704 | 46,744 | 30,280 | 21,030 | 54,181 | 35,367 | 44,655 | | |



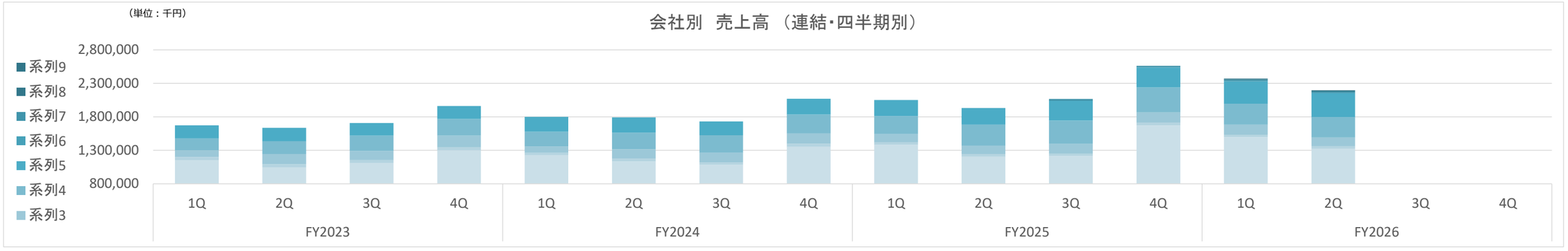
■会社別売上高

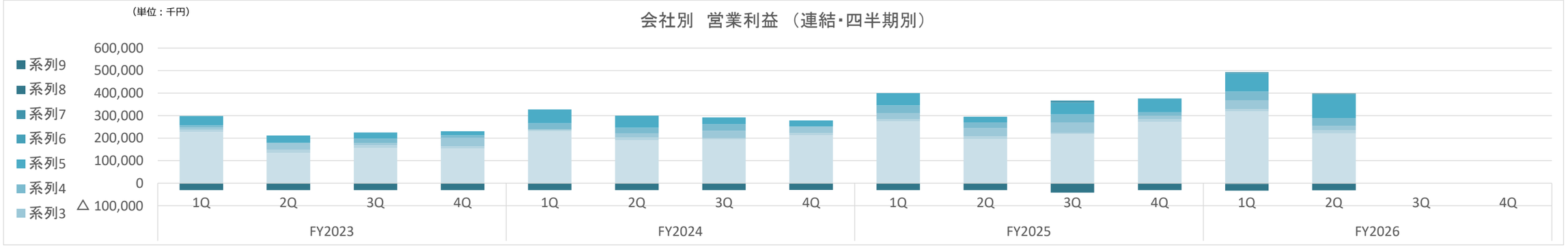
（連結・四半期別）

| （千円） | 第60期 FY2023 1Q | 2Q | 3Q | 4Q | 第61期 FY2024 1Q | 2Q | 3Q | 4Q | 第62期 FY2025 1Q | 2Q | 3Q | 4Q | 第63期 FY2026 1Q | 2Q | 3Q | 4Q |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 共同 | 1,150,005 | 1,044,878 | 1,112,521 | 1,300,599 | 1,228,234 | 1,134,547 | 1,082,239 | 1,352,157 | 1,381,112 | 1,203,735 | 1,216,572 | 1,671,680 | 1,499,676 | 1,320,887 | | |
| 共和 | 48,657 | 48,935 | 42,119 | 44,180 | 35,282 | 44,073 | 36,323 | 45,666 | 38,151 | 39,998 | 31,440 | 44,338 | 33,237 | 40,112 | | |
| MPグループ | 102,716 | 149,606 | 137,863 | 174,285 | 95,654 | 137,903 | 145,711 | 153,360 | 123,383 | 126,310 | 153,088 | 150,927 | 151,723 | 132,526 | | |
| VAZ | 175,222 | 192,695 | 226,323 | 248,520 | 217,752 | 248,325 | 261,773 | 283,353 | 270,661 | 314,278 | 343,907 | 374,323 | 312,378 | 304,167 | | |
| キーウォーカー | 197,476 | 200,367 | 189,107 | 194,319 | 224,553 | 226,969 | 206,375 | 236,835 | 240,085 | 247,018 | 293,170 | 298,777 | 336,065 | 356,592 | | |
| DBPR | | | | | | | | | | 1,028 | 1,032 | 1,032 | | | | |
| TCI | | | | | | | | | | | 28,967 | 21,102 | 23,407 | 25,063 | | |
| 共同ピーアールRing | | | | | | | | | | | | | 14,710 | 19,095 | | |
| 調整 | △ 25,394 | △ 21,660 | △ 18,761 | △ 18,813 | △ 13,561 | △ 12,528 | △ 16,735 | △ 30,641 | △ 16,437 | △ 10,861 | △ 16,404 | △ 17,812 | △ 24,490 | △ 16,198 | | |

■会社別営業利益

| （千円） | 第60期 FY2023 1Q | 2Q | 3Q | 4Q | 第61期 FY2024 1Q | 2Q | 3Q | 4Q | 第62期 FY2025 1Q | 2Q | 3Q | 4Q | 第63期 FY2026 1Q | 2Q | 3Q | 4Q |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 共同 | 227,117 | 133,394 | 155,863 | 154,197 | 229,597 | 191,212 | 194,537 | 213,012 | 273,855 | 195,182 | 217,601 | 271,494 | 317,945 | 220,996 | | |
| 共和 | 9,677 | 15,743 | 12,304 | 9,151 | 8,770 | 10,911 | 5,127 | 9,777 | 9,707 | 12,111 | 5,578 | 11,809 | 10,491 | 13,845 | | |
| MPグループ | 10,258 | 29,813 | 9,547 | 37,690 | 231 | 19,039 | 32,563 | 27,484 | 26,640 | 36,334 | 46,980 | 15,921 | 39,805 | 20,265 | | |
| VAZ | 9,608 | △ 633 | 20,243 | 11,160 | 26,961 | 24,862 | 30,065 | 1,597 | 35,148 | 26,275 | 35,128 | 15,238 | 38,818 | 34,308 | | |
| キーウォーカー | 41,347 | 32,283 | 26,748 | 18,216 | 62,144 | 53,372 | 29,242 | 26,934 | 54,068 | 25,360 | 51,693 | 60,897 | 81,072 | 104,944 | | |
| DBPR | | | | | | | | | | △ 536 | △ 1,020 | △ 1,167 | | | | |
| TCI | | | | | | | | | | | 10,033 | 123 | 4,210 | 3,830 | | |
| 共同ピーアールRing | | | | | | | | | | | | | △ 4,361 | △ 2,084 | | |
| 調整 | △ 30,910 | △ 30,526 | △ 30,760 | △ 30,741 | △ 30,703 | △ 30,782 | △ 30,814 | △ 30,402 | △ 30,810 | △ 30,810 | △ 40,595 | △ 29,496 | △ 29,286 | △ 30,021 | | |



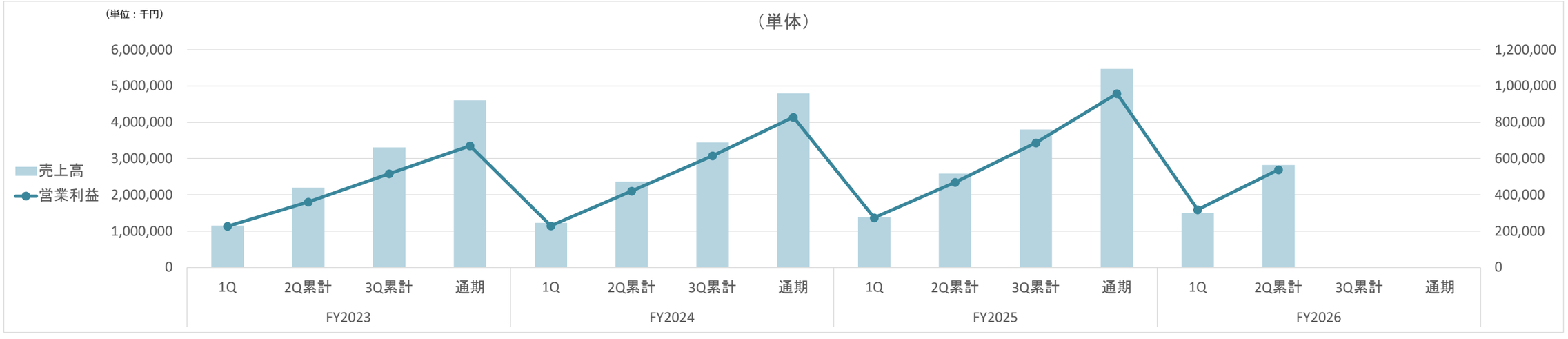
■売上高推移

（単体・累計）

| （千円） | 第60期 FY2023 1Q | 2Q累計 | 3Q累計 | 通期 | 第61期 FY2024 1Q | 2Q累計 | 3Q累計 | 通期 | 第62期 FY2025 1Q | 2Q累計 | 3Q累計 | 通期 | 第63期 FY2026 1Q | 2Q累計 | 3Q累計 | 通期 |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 売上高 | 1,150,005 | 2,194,883 | 3,307,404 | 4,608,004 | 1,228,234 | 2,362,781 | 3,445,021 | 4,797,178 | 1,381,112 | 2,584,848 | 3,801,420 | 5,473,100 | 1,499,676 | 2,820,564 | | |
| 売上原価 | 644,111 | 1,262,885 | 1,916,686 | 2,703,510 | 697,348 | 1,334,622 | 1,928,630 | 2,702,826 | 778,627 | 1,466,434 | 2,138,919 | 3,105,669 | 842,695 | 1,580,434 | | |
| 売上総利益 | 505,894 | 931,998 | 1,390,718 | 1,904,493 | 530,885 | 1,028,159 | 1,516,390 | 2,094,352 | 602,484 | 1,118,413 | 1,662,500 | 2,367,430 | 656,981 | 1,240,129 | | |
| 販売費および一般管理費 | 278,776 | 571,486 | 874,343 | 1,233,920 | 301,288 | 607,350 | 901,044 | 1,265,992 | 328,629 | 649,374 | 975,860 | 1,409,296 | 339,035 | 701,186 | | |
| 営業利益 | 227,117 | 360,511 | 516,375 | 670,572 | 229,597 | 420,809 | 615,346 | 828,359 | 273,855 | 469,038 | 686,640 | 958,134 | 317,945 | 538,942 | | |
| 営業外収益 | 3,733 | 13,643 | 169,364 | 181,458 | 158,598 | 167,057 | 161,516 | 173,912 | 4,083 | 8,027 | 13,020 | 21,786 | 6,204 | 12,306 | | |
| 営業外費用 | 2,528 | 4,191 | 6,088 | 7,962 | 1,825 | 3,737 | 6,061 | 7,392 | 6,438 | 10,732 | 10,490 | 9,275 | 1,868 | 4,037 | | |
| 経常利益 | 228,323 | 369,964 | 679,651 | 844,068 | 386,369 | 584,129 | 770,801 | 994,879 | 271,499 | 466,333 | 689,169 | 970,645 | 322,281 | 547,211 | | |
| 特別利益 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 10,386 | 10,386 | | |
| 特別損失 | 0 | 54 | 54 | 54 | 29,374 | 29,374 | 48,089 | 48,089 | 0 | 0 | 0 | 0 | 3,807 | 3,807 | | |
| 税金等調整前当期純利益 | 228,323 | 369,909 | 679,596 | 844,013 | 356,995 | 554,754 | 722,711 | 946,789 | 271,499 | 466,333 | 689,169 | 970,645 | 328,859 | 553,789 | | |
| 法人税等 | 90,231 | 143,287 | 201,051 | 240,732 | 100,533 | 166,217 | 228,877 | 314,758 | 90,244 | 158,707 | 235,504 | 205,717 | 103,722 | 180,804 | | |
| 当期純利益 | 138,091 | 226,622 | 478,544 | 603,280 | 256,461 | 388,537 | 493,833 | 632,030 | 181,255 | 307,626 | 453,665 | 764,928 | 225,137 | 372,985 | | |

前年同期比（率）

| （%） | 第60期 FY2023 1Q | 2Q累計 | 3Q累計 | 通期 | 第61期 FY2024 1Q | 2Q累計 | 3Q累計 | 通期 | 第62期 FY2025 1Q | 2Q累計 | 3Q累計 | 通期 | 第63期 FY2026 1Q | 2Q累計 | 3Q累計 | 通期 |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 売上高 | 43.0% | 37.6% | 30.1% | 22.7% | 6.8% | 7.6% | 4.2% | 4.1% | 12.4% | 9.4% | 10.3% | 14.1% | 8.6% | 9.1% | - | - |
| 売上原価 | 81.4% | 72.8% | 48.0% | 32.6% | 8.3% | 5.7% | 0.6% | △0.0% | 11.7% | 9.9% | 10.9% | 14.9% | 8.2% | 7.8% | - | - |
| 売上総利益 | 12.6% | 7.8% | 11.5% | 10.9% | 4.9% | 10.3% | 9.0% | 10.0% | 13.5% | 8.8% | 9.6% | 13.0% | 9.0% | 10.9% | - | - |
| 販売費および一般管理費 | 5.1% | 6.3% | 11.1% | 9.6% | 8.1% | 6.3% | 3.1% | 2.6% | 9.1% | 6.9% | 8.3% | 11.3% | 3.2% | 8.0% | - | - |
| 営業利益 | 23.4% | 10.4% | 12.1% | 13.6% | 1.1% | 16.7% | 19.2% | 23.5% | 19.3% | 11.5% | 11.6% | 15.7% | 16.1% | 14.9% | - | - |
| 営業外収益 | △45.3% | △22.9% | 585.5% | 746.5% | 4148.5% | 1124.5% | △4.6% | △4.2% | △97.4% | △95.2% | △91.9% | △87.5% | 51.9% | 53.3% | - | - |
| 営業外費用 | 57.0% | 20.7% | 6.6% | △1.4% | △27.8% | △10.8% | △0.4% | △7.2% | 252.8% | 187.2% | 73.1% | 25.5% | △71.0% | △62.4% | - | - |
| 経常利益 | 20.6% | 8.6% | 41.7% | 39.8% | 69.2% | 57.9% | 13.4% | 17.9% | △29.7% | △20.2% | △10.6% | △2.4% | 18.7% | 17.3% | - | - |
| 特別利益 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 特別損失 | - | - | - | - | - | 54296.3% | 88953.7% | 88953.7% | - | - | - | - | - | - | - | - |
| 税金等調整前当期純利益 | 20.6% | 6.3% | 39.6% | 38.1% | 56.4% | 50.0% | 6.3% | 12.2% | △23.9% | △15.9% | △4.6% | 2.5% | 21.1% | 18.8% | - | - |
| 法人税等 | 39.0% | 20.0% | 18.2% | 31.2% | 11.4% | 16.0% | 13.8% | 30.8% | △10.2% | △4.5% | 2.9% | △34.6% | 14.9% | 13.9% | - | - |
| 当期純利益 | 11.0% | △0.9% | 51.0% | 41.1% | 85.7% | 71.4% | 3.2% | 4.8% | △29.3% | △20.8% | △8.1% | 21.0% | 24.2% | 21.2% | - | - |



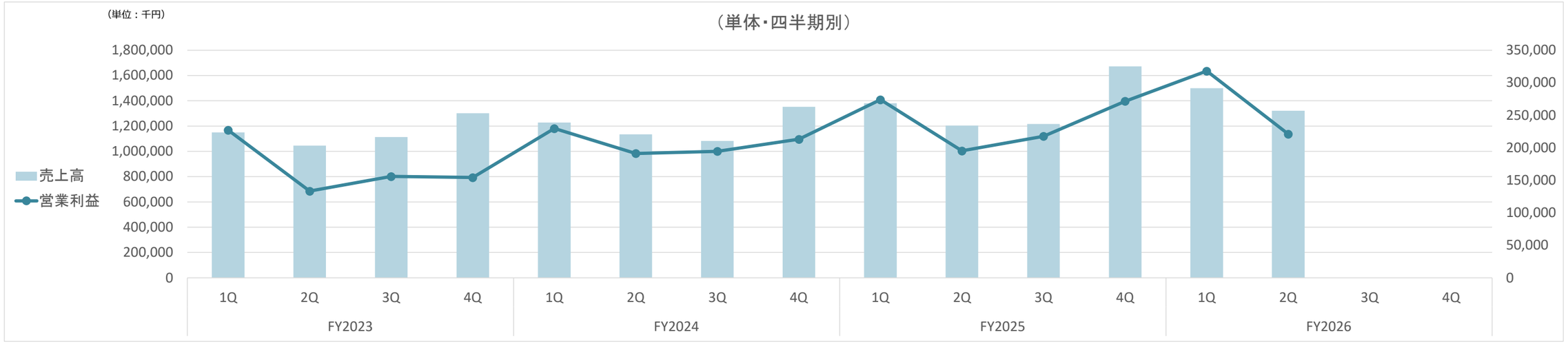
## ■四半期別売上高推移

（単体・四半期別）

| | 第60期 | | | | 第61期 | | | | 第62期 | | | | 第63期 | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | FY2023 | | | | FY2024 | | | | FY2025 | | | | FY2026 | | | |
| （千円） | 1Q | 2Q | 3Q | 4Q | 1Q | 2Q | 3Q | 4Q | 1Q | 2Q | 3Q | 4Q | 1Q | 2Q | 3Q | 4Q |
| 売上高 | 1,150,005 | 1,044,878 | 1,112,521 | 1,300,600 | 1,228,234 | 1,134,547 | 1,082,240 | 1,352,157 | 1,381,112 | 1,203,736 | 1,216,572 | 1,671,680 | 1,499,676 | 1,320,888 | | |
| 売上原価 | 644,111 | 618,774 | 653,801 | 786,824 | 697,348 | 637,274 | 594,008 | 774,196 | 778,627 | 687,807 | 672,485 | 966,750 | 842,695 | 737,739 | | |
| 売上総利益 | 505,894 | 426,104 | 458,720 | 513,775 | 530,885 | 497,274 | 488,231 | 577,962 | 602,484 | 515,929 | 544,087 | 704,930 | 656,981 | 583,148 | | |
| 販売費および一般管理費 | 278,776 | 292,710 | 302,857 | 359,577 | 301,288 | 306,062 | 293,694 | 364,948 | 328,629 | 320,745 | 326,486 | 433,436 | 339,035 | 362,151 | | |
| 営業利益 | 227,117 | 133,394 | 155,864 | 154,197 | 229,597 | 191,212 | 194,537 | 213,013 | 273,855 | 195,183 | 217,602 | 271,494 | 317,945 | 220,997 | | |
| 営業外収益 | 3,733 | 9,910 | 155,721 | 12,094 | 158,598 | 8,459 | △5,541 | 12,396 | 4,083 | 3,944 | 4,993 | 8,766 | 6,204 | 6,102 | | |
| 営業外費用 | 2,528 | 1,663 | 1,897 | 1,874 | 1,825 | 1,912 | 2,324 | 1,331 | 6,438 | 4,294 | △242 | △1,215 | 1,868 | 2,169 | | |
| 経常利益 | 228,323 | 141,641 | 309,687 | 164,417 | 386,369 | 197,760 | 186,672 | 224,078 | 271,499 | 194,834 | 222,836 | 281,476 | 322,281 | 224,930 | | |
| 特別利益 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 10,386 | 0 | | |
| 特別損失 | 0 | 54 | 0 | 0 | 29,374 | 0 | 18,715 | 0 | 0 | 0 | 0 | 0 | 3,807 | 0 | | |
| 税金等調整前当期純利益 | 228,323 | 141,586 | 309,687 | 164,417 | 356,995 | 197,759 | 167,957 | 224,078 | 271,499 | 194,834 | 222,836 | 281,476 | 328,859 | 224,930 | | |
| 法人税等 | 90,231 | 53,056 | 57,764 | 39,681 | 100,533 | 65,684 | 62,660 | 85,881 | 90,244 | 68,463 | 76,797 | △29,787 | 103,722 | 77,082 | | |
| 当期純利益 | 138,091 | 88,531 | 251,922 | 124,736 | 256,461 | 132,076 | 105,296 | 138,197 | 181,255 | 126,371 | 146,039 | 311,263 | 225,137 | 147,848 | | |

前年同期比（率）

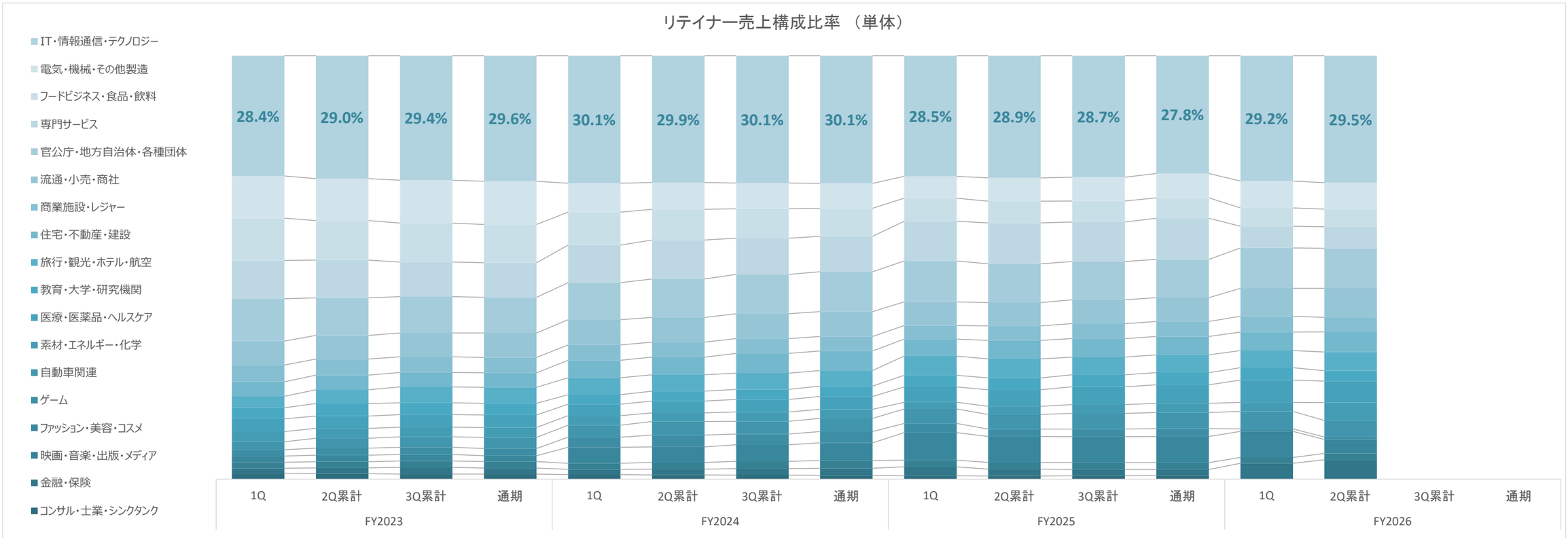
| | 第60期 | | | | 第61期 | | | | 第62期 | | | | 第63期 | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | FY2023 | | | | FY2024 | | | | FY2025 | | | | FY2026 | | | |
| （%） | 1Q | 2Q | 3Q | 4Q | 1Q | 2Q | 3Q | 4Q | 1Q | 2Q | 3Q | 4Q | 1Q | 2Q | 3Q | 4Q |
| 売上高 | 43.0% | 32.1% | 17.5% | 7.2% | 6.8% | 8.6% | △2.7% | 4.0% | 12.4% | 6.1% | 12.4% | 23.6% | 8.6% | 9.7% | - | - |
| 売上原価 | 81.4% | 64.7% | 15.9% | 5.8% | 8.3% | 3.0% | △9.1% | △1.6% | 11.7% | 7.9% | 13.2% | 24.9% | 8.2% | 7.3% | - | - |
| 売上総利益 | 12.6% | 2.7% | 19.7% | 9.5% | 4.9% | 16.7% | 6.4% | 12.5% | 13.5% | 3.8% | 11.4% | 22.0% | 9.0% | 13.0% | - | - |
| 販売費および一般管理費 | 5.1% | 7.4% | 21.6% | 5.9% | 8.1% | 4.6% | △3.0% | 1.5% | 9.1% | 4.8% | 11.2% | 18.8% | 3.2% | 12.9% | - | - |
| 営業利益 | 23.4% | △6.3% | 16.2% | 18.9% | 1.1% | 43.3% | 24.8% | 38.1% | 19.3% | 2.1% | 11.9% | 27.5% | 16.1% | 13.2% | - | - |
| 営業外収益 | △45.3% | △8.8% | 2122.0% | △469.7% | 4148.5% | △14.6% | △103.6% | 2.5% | △97.4% | △53.4% | △190.1% | △29.3% | 51.9% | 54.7% | - | - |
| 営業外費用 | 57.0% | △10.7% | △15.2% | △20.7% | △27.8% | 15.0% | 22.5% | △29.0% | 252.8% | 124.6% | △110.4% | △191.3% | △71.0% | △49.5% | - | - |
| 経常利益 | 20.6% | △6.5% | 122.9% | 32.6% | 69.2% | 39.6% | △39.7% | 36.3% | △29.7% | △1.5% | 19.4% | 25.6% | 18.7% | 15.4% | - | - |
| 特別利益 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 特別損失 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 税金等調整前当期純利益 | 20.6% | △10.8% | 122.9% | 32.6% | 56.4% | 39.7% | △45.8% | 36.3% | △23.9% | △1.5% | 32.7% | 25.6% | 21.1% | 15.4% | - | - |
| 法人税等 | 39.0% | △2.5% | 13.9% | 196.7% | 11.4% | 23.8% | 8.5% | 116.4% | △10.2% | 4.2% | 22.6% | △134.7% | 14.9% | 12.6% | - | - |
| 当期純利益 | 11.0% | △15.1% | 185.6% | 12.7% | 85.7% | 49.2% | △58.2% | 10.8% | △29.3% | △4.3% | 38.7% | 125.2% | 24.2% | 17.0% | - | - |



■リテイナー売上構成比率

（単体・累計）

| | 第60期 | | | | 第61期 | | | | 第62期 | | | | 第63期 | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | FY2023 | | | | FY2024 | | | | FY2025 | | | | FY2026 | | | |
| （%） | 1Q | 2Q累計 | 3Q累計 | 通期 | 1Q | 2Q累計 | 3Q累計 | 通期 | 1Q | 2Q累計 | 3Q累計 | 通期 | 1Q | 2Q累計 | 3Q累計 | 通期 |
| IT・情報通信・テクノロジー | 28.4% | 29.0% | 29.4% | 29.6% | 30.1% | 29.9% | 30.1% | 30.1% | 28.5% | 28.9% | 28.7% | 27.8% | 29.2% | 29.5% | | |
| 電気・機械・その他製造 | 9.9% | 9.9% | 10.1% | 10.2% | 6.9% | 6.3% | 6.1% | 5.9% | 5.2% | 5.5% | 5.6% | 5.8% | 6.2% | 6.1% | | |
| フードビジネス・食品・飲料 | 10.0% | 9.3% | 9.2% | 9.0% | 7.8% | 7.3% | 7.0% | 6.6% | 5.5% | 5.1% | 4.9% | 4.8% | 4.3% | 4.1% | | |
| 専門サービス | 9.0% | 8.9% | 8.2% | 8.2% | 8.9% | 9.2% | 8.5% | 8.3% | 9.4% | 9.7% | 9.3% | 9.7% | 5.1% | 5.0% | | |
| 官公庁・地方自治体・各種団体 | 10.0% | 8.9% | 8.6% | 8.4% | 8.8% | 9.1% | 9.3% | 9.4% | 9.7% | 9.1% | 9.1% | 9.1% | 9.4% | 9.3% | | |
| 流通・小売・商社 | 5.7% | 5.6% | 5.6% | 5.8% | 5.9% | 5.8% | 5.9% | 5.9% | 5.6% | 5.5% | 5.6% | 5.6% | 6.5% | 6.8% | | |
| 商業施設・レジャー | 3.9% | 3.8% | 3.7% | 3.7% | 3.7% | 3.6% | 3.5% | 3.4% | 3.2% | 3.4% | 3.5% | 3.6% | 3.7% | 3.3% | | |
| 住宅・不動産・建設 | 3.4% | 3.5% | 3.4% | 3.4% | 4.1% | 4.2% | 4.6% | 4.6% | 4.0% | 4.4% | 4.4% | 4.3% | 4.3% | 4.7% | | |
| 旅行・観光・ホテル・航空 | 2.7% | 3.2% | 3.7% | 3.8% | 4.0% | 3.9% | 3.8% | 3.7% | 4.6% | 4.5% | 4.2% | 4.2% | 4.0% | 4.3% | | |
| 教育・大学・研究機関 | 2.7% | 2.9% | 2.8% | 2.7% | 2.3% | 2.3% | 2.4% | 2.5% | 2.7% | 2.8% | 2.9% | 2.9% | 2.9% | 2.4% | | |
| 医療・医薬品・ヘルスケア | 3.0% | 2.9% | 2.9% | 3.0% | 2.7% | 2.8% | 3.0% | 3.1% | 3.6% | 3.9% | 4.2% | 4.4% | 5.2% | 5.0% | | |
| 素材・エネルギー・化学 | 2.4% | 2.3% | 2.3% | 2.3% | 2.2% | 2.1% | 2.2% | 2.1% | 1.6% | 1.9% | 2.1% | 2.1% | 2.1% | 4.2% | | |
| 自動車関連 | 1.9% | 2.3% | 2.5% | 2.6% | 2.8% | 3.2% | 3.0% | 3.1% | 3.4% | 3.5% | 3.7% | 3.8% | 4.1% | 3.9% | | |
| ゲーム | 1.5% | 1.6% | 1.7% | 1.7% | 2.4% | 2.8% | 2.5% | 2.7% | 2.1% | 1.7% | 1.8% | 1.8% | 0.6% | 0.6% | | |
| ファッション・美容・コスメ | 1.5% | 1.6% | 1.5% | 1.4% | 3.8% | 3.7% | 3.9% | 4.2% | 6.5% | 6.1% | 6.1% | 6.2% | 6.1% | 3.2% | | |
| 映画・音楽・出版・メディア | 1.4% | 1.5% | 1.5% | 1.5% | 1.4% | 1.6% | 1.7% | 1.8% | 1.6% | 1.6% | 1.6% | 1.6% | 1.4% | 1.5% | | |
| 金融・保険 | 1.1% | 1.4% | 1.5% | 1.4% | 1.3% | 1.4% | 1.5% | 1.7% | 2.1% | 1.6% | 1.5% | 1.4% | 3.7% | 4.5% | | |
| コンサル・士業・シンクタンク | 1.4% | 1.3% | 1.2% | 1.2% | 1.1% | 1.0% | 0.9% | 0.9% | 0.8% | 0.8% | 0.8% | 0.9% | 1.5% | 1.6% | | |



■リテイナー外資比率

（単体・累計）

| （%） | 第60期 FY2023 1Q | 2Q累計 | 3Q累計 | 通期 | 第61期 FY2024 1Q | 2Q累計 | 3Q累計 | 通期 | 第62期 FY2025 1Q | 2Q累計 | 3Q累計 | 通期 | 第63期 FY2026 1Q | 2Q累計 | 3Q累計 | 通期 |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 国内企業 | 62.9% | 61.6% | 60.8% | 60.3% | 60.6% | 61.8% | 63.5% | 64.6% | 63.4% | 63.4% | 63.1% | 63.1% | 61.4% | 62.0% | | |
| 外資企業 | 37.1% | 38.4% | 39.2% | 39.7% | 39.4% | 38.2% | 36.5% | 35.4% | 36.6% | 36.6% | 36.9% | 36.9% | 38.6% | 38.0% | | |

