

## 連結財務諸表 (米国会計基準)

### Consolidated Financial Statements (US-GAAP)

#### 連結貸借対照表

#### Consolidated Balance Sheets

百万円  
¥ million

		15/3	16/3	17/3	18/3
		(US)			
<b>資産の部</b>	<b>Assets</b>				
<b>流動資産</b>	<b>Current Assets</b>				
現金及び現金同等物	Cash and cash equivalents	57,404	67,321	82,639	60,335
定期預金	Time deposits	11,514	10,354	18,616	14,518
有価証券	Marketable securities	190	—	—	—
受取手形及び売掛金	Trade notes and accounts receivable	127,178	128,285	128,579	151,420
貸倒引当金	Allowance for doubtful accounts	(289)	(382)	(373)	(386)
棚卸資産	Inventories	138,283	133,518	132,697	127,905
繰延税金	Deferred income taxes	6,295	6,041	6,650	—
その他の流動資産	Other current assets	10,960	10,830	10,590	9,901
非継続事業にかかる流動資産	Current assets of discontinued operations	4,919	8,206	—	—
流動資産合計	Total current assets	356,454	364,173	379,398	363,693
有形固定資産—取得原価(減価償却累計額控除後)	Property, Plant and Equipment—At Cost, Less Accumulated Depreciation	247,315	264,014	283,364	307,558
無形固定資産(償却累計額控除後)	Intangible Assets, Less Accumulated Amortization	4,339	4,832	4,715	10,457
<b>投資及びその他の資産</b>	<b>Investments and Other Assets</b>				
関連会社に対する投資及び貸付金	Investments in and advances to associated companies	3,213	4,737	5,100	14,427
その他の投資有価証券	Other investment securities	23,355	24,978	28,828	32,535
その他の資産	Other assets	14,602	10,800	11,244	12,897
投資及びその他の資産合計	Total investments and other assets	41,170	40,515	45,172	59,859
長期繰延税金	Deferred Income Taxes—Non-Current	7,067	9,321	7,627	13,509
非継続事業にかかる固定資産	Non-Current Assets of Discontinued Operations	5,222	—	—	—
<b>資産合計</b>	<b>Total Assets</b>	<b>661,567</b>	<b>682,855</b>	<b>720,276</b>	<b>755,076</b>

百万円  
¥ million

		15/3	16/3	17/3	18/3
		(US)			
<b>負債及び資本の部</b>	<b>Liabilities and Equity</b>				
<b>流動負債</b>	<b>Current Liabilities</b>				
短期借入金	Short-term bank loans	43,579	41,374	48,804	40,446
一年以内に期限の到来する長期債務	Current maturities of long-term debt	9,036	11,450	12,822	8,051
支払手形及び買掛金	Trade notes and accounts payable	93,953	94,276	101,857	113,654
未払法人税等	Accrued income taxes	7,729	7,122	8,920	8,699
繰延税金	Deferred income taxes	1,187	1,584	1,402	—
未払費用	Accrued expenses	21,825	21,611	22,357	23,315
その他の流動負債	Other current liabilities	25,669	23,015	21,591	35,149
非継続事業にかかる流動負債	Current liabilities of discontinued operations	649	488	—	—
流動負債合計	Total current liabilities	203,627	200,920	217,753	229,314
退職金及び年金債務	Liability under Retirement and Severance Program	12,075	14,426	13,268	13,655
長期債務（一年以内期限到来分を除く）	Long-Term Debt, Less Current Maturities	84,143	101,759	76,658	62,451
長期繰延税金	Deferred Income Taxes—Non-Current	2,467	2,632	2,561	1,613
その他の固定負債	Other Long-Term Liabilities	2,805	1,758	1,680	1,904
非継続事業にかかる固定負債	Non-Current Liabilities of Discontinued Operations	26	—	—	—
負債合計	Total Liabilities	305,143	321,495	311,920	308,937
<b>当社株主資本</b>	<b>NH Foods Ltd. Shareholders' Equity</b>				
資本金	Common stock	24,166	24,166	31,806	36,291
資本剰余金	Capital surplus	51,038	50,958	58,873	63,190
利益剰余金	Retained earnings				
利益準備金	Appropriated for legal reserve	7,905	8,150	8,275	8,383
その他の利益剰余金	Unappropriated	262,887	275,051	303,208	329,282
その他の包括利益（損失）累計額	Accumulated other comprehensive income (loss)	8,126	(1,515)	2,005	3,663
自己株式	Treasury stock, at cost	(458)	(457)	(41)	(16)
当社株主資本合計	Total NH Foods Ltd. shareholders' equity	353,664	356,353	404,126	440,793
非支配持分	Noncontrolling Interests	2,760	5,007	4,230	5,346
資本合計	Total Equity	356,424	361,360	408,356	446,139
負債及び資本合計	Total Liabilities and Equity	661,567	682,855	720,276	755,076

注) 2015年3月期の連結貸借対照表は、2018年3月期の表示に合わせて遡及・組替を行っていますが、監査証明を受けたものではありません。  
Note: Consolidated balance sheets for the years ended before March 31, 2015 are adjusted retrospectively and reclassified but unaudited.

連結損益計算書  
Consolidated Statements of Income

百万円  
¥ million

		15/3	16/3	17/3	18/3
		(US)			
売上高	Net Sales	1,199,956	1,229,324	1,202,293	1,269,201
売上原価	Cost of Goods Sold	981,127	1,005,646	968,995	1,033,355
販売費及び一般管理費	Selling, General and Administrative Expenses	171,059	174,471	179,496	186,628
その他の営業費用及び(収益)－純額	Other Operating Costs and Expenses (Income)－Net	4,305	11,849	5,320	(66)
プロ野球選手移籍金	Gain from The Transfer through The Posting System	—	—	—	2,273
支払利息	Interest Expense	1,344	1,384	1,140	1,172
その他の収益及び(費用)－純額	Other Income (Expenses)－Net	1,676	(665)	1,770	70
継続事業からの税金等調整前当期純利益	Income from Continuing Operations before Income Taxes and Equity in Earnings (Losses) of Associated Companies	43,797	35,309	49,112	50,455
法人税等	Income Taxes				
当期税金	Current	12,959	12,905	15,787	16,517
繰延税金	Deferred	536	212	(1,257)	(2,412)
法人税等合計	Total Income Taxes	13,495	13,117	14,530	14,105
継続事業からの持分法による投資利益(損失)前当期純利益	Income from Continuing Operations before Equity in Earnings (Losses) of Associated Companies	30,302	22,192	34,582	36,350
持分法による投資利益(損失)(法人税等控除後)	Equity in Earnings (Losses) of Associated Companies—Net of Applicable Income Taxes	133	(207)	485	1,069
継続事業からの当期純利益	Net Income from Continuing Operations	30,435	21,985	35,067	37,419
非継続事業からの当期純利益(損失)(法人税等控除後)	Income (Loss) from Discontinued Operations—Net of Applicable Income Taxes	729	(3,230)	(12)	—
当期純利益	Net Income	31,164	18,755	35,055	37,419
非支配持分に帰属する当期純(利益)損失	Net (Income) Loss Attributable to Noncontrolling Interests	(116)	3,024	(51)	(272)
当社株主に帰属する当期純利益	Net Income Attributable to NH Foods Ltd.	31,048	21,779	35,004	37,147

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

百万円  
¥ million

		15/3	16/3	17/3	18/3
		(US)			
<b>営業活動によるキャッシュ・フロー</b>	<b>Operating Activities</b>				
当期純利益	Net Income	31,164	18,755	35,055	37,419
営業活動による純キャッシュ増加への調整	Adjustments to Reconcile Net Income to Net Cash Provided by Operating Activities				
減価償却費	Depreciation and amortization	19,405	19,926	20,287	21,719
固定資産減損損失	Impairment loss of long-lived assets	3,047	11,081	2,285	1,631
繰延税金	Income taxes deferred	554	272	(1,257)	(2,412)
為替換算差額	Foreign exchange translation adjustments	(963)	(3,193)	715	(3,285)
受取手形及び売掛金の(増加)減少	Decrease (increase) in trade notes and accounts receivable	(8,929)	(113)	(796)	(22,168)
棚卸資産の(増加)減少	Decrease (increase) in inventories	(20,259)	5,894	1,305	5,743
その他の流動資産の(増加)減少	Decrease (increase) in other current assets	(2,260)	(34)	742	416
支払手形及び買掛金の増加(減少)	Increase (decrease) in trade notes and accounts payable	(3,617)	(304)	7,705	9,883
未払法人税等の増加(減少)	Increase (decrease) in accrued income taxes	3,294	(598)	1,808	(203)
未払費用及びその他の流動負債の増加(減少)	Increase (decrease) in accrued expenses and other current liabilities	8,727	232	(1,039)	7,396
その他—純額	Others—net	(482)	617	(1,556)	(1,513)
営業活動による純キャッシュ増加	Net cash provided by operating activities	29,681	52,535	65,254	54,626
<b>投資活動によるキャッシュ・フロー</b>	<b>Investing Activities</b>				
固定資産の取得	Capital expenditures	(34,519)	(37,604)	(40,183)	(33,220)
固定資産の売却	Proceeds from sales of capital assets	2,212	1,839	1,211	3,607
定期預金の(増加)減少	Decrease (increase) in time deposits	(1,027)	(202)	(7,735)	3,636
有価証券及びその他の投資有価証券の取得	Purchases of marketable securities and other investment securities	(308)	(2,798)	(624)	(2,482)
有価証券及びその他の投資有価証券の売却及び償還	Proceeds from sales and redemptions of marketable securities and other investment securities	2,185	475	2,481	1,808
関連会社に対する投資	Investments in associated companies	—	(1,891)	(195)	(8,929)
事業の取得に伴う現金及び現金同等物の純増(減)	Net increase (decrease) in cash and cash equivalents resulting from purchase of business	—	(8,563)	—	(13,404)
事業の売却に伴う現金及び現金同等物の純増	Net increase in cash and cash equivalents resulting from sale of business	358	—	5,372	608
その他—純額	Others—net	(418)	(395)	1,402	(630)
投資活動による純キャッシュ減少	Net cash used in investing activities	(31,517)	(49,139)	(38,271)	(49,006)
<b>財務活動によるキャッシュ・フロー</b>	<b>Financing Activities</b>				
現金配当	Cash dividends	(7,619)	(9,411)	(6,744)	(10,980)
短期借入金の増加(減少)	Increase (decrease) in short-term bank loans	(18,532)	18,506	4,063	(4,701)
借入債務による調達	Proceeds from debt	19,631	30,408	6,282	5,762
借入債務の返済	Repayments of debt	(10,646)	(32,614)	(15,277)	(18,556)
非支配持分からの出資	Contributions from noncontrolling interests	—	1,502	424	1,063
自己株式の取得	Acquisition of treasury stock	(21)	(10)	(9)	(10)
その他—純額	Others—net	0	(199)	(178)	(86)
財務活動による純キャッシュ増加(減少)	Net cash provided by (used in) financing activities	(17,187)	8,182	(11,439)	(27,508)
為替変動による現金及び現金同等物への影響額	Effect of Exchange Rate Changes on Cash and Cash Equivalents	1,499	(1,661)	(226)	(416)
純キャッシュ増加(減少)	Net Increase (Decrease) in Cash and Cash Equivalents	(17,524)	9,917	15,318	(22,304)
期首現金及び現金同等物残高	Cash and Cash Equivalents at Beginning of the Year	74,928	57,404	67,321	82,639
期末現金及び現金同等物残高	Cash and Cash Equivalents at End of the Year	57,404	67,321	82,639	60,335