

## Document and entity information

Mar 2023

Company information	
Company information	
FASF member mark	true
Document name	決算短信〔日本基準〕(連結)
Filing date	2023-05-10
Company name	Nippon Soda Co.,Ltd.
Stock exchange listings	
Tokyo	true
Tokyo Prime	true
Tokyo Standard	-
Tokyo Growth	-
Tokyo 1st section	-
Tokyo 2nd section	-
Tokyo Mothers	-
Tokyo JASDAQ	-
Tokyo PRO Market	-
Tokyo Others	-
Nagoya	-
Nagoya Premire	-
Nagoya Main	-
Nagoya Next	-
Nagoya Others	-
Sapporo	-
Sapporo	-
Sapporo Ambitious	-
Sapporo Others	-
Fukuoka	-
Fukuoka	-
Fukuoka Q-Board	-
Fukuoka Others	-
Phoenix	-
Japan Securities Dealers Association	-
Securities code	40410
URL	<a href="https://www.nippon-soda.co.jp/">https://www.nippon-soda.co.jp/</a>
Business category	
General Business	true
Specific Business	-
Fiscal Year End	2023-03-31
Representative	
Title	代表取締役社長
Name	阿賀 英司
Inquiries	
Title	総務部長
Name	見邊 伸樹
Tel	03-3245-6053
Other	
Date of general shareholders' meeting (as planned)	2023-06-29
Dividend payable date (as planned)	2023-06-30
Annual securities report filing date (as planned)	2023-06-29
Supplemental material of annual results	true
Way of getting	-
Convening briefing of annual results	true
Target audience	(証券アナリスト、機関投資家向け)
Note to fraction processing method	(百万円未満切捨て)

## Business Results-Operating results

(in millions of yens)

	Mar 2023	Mar 2022
Operating results		
Operating results		
Consolidated operating results		
Consolidated income statements information		
Net sales		
Net sales	172,811	152,536
% change	13.3	9.5
Operating profit		
Operating profit	16,893	11,930
% change	41.6	19.5
Ordinary profit		
Ordinary profit	26,456	16,512
% change	60.2	29.6
Profit attributable to owners of parent		
Profit attributable to owners of parent	16,692	12,683
% change	31.6	72.3
Note to consolidated income statements information		
Comprehensive income		
Comprehensive income	18,979	15,182
Change in comprehensive income	25.0	22.0
Other consolidated operating results		
Basic earnings per share (Yen)	598.78	454.39
Diluted earnings per share (Yen)	-	-
Rate of return on equity (%)	10.3	8.4
Ordinary profit to total assets ratio (%)	10.6	7.0
Operating profit to net sales ratio (%)	9.8	7.8
Note to consolidated operating results		
Investment profit (loss) on equity method	7,841	3,063
Note to operating results	-	

## Business Results-Financial positions

(in millions of yens)

	Mar 2023	Mar 2022
Financial positions		
Financial positions		
Consolidated financial positions		
Total assets	251,350	245,585
Net assets	170,959	158,298
Capital adequacy ratio (%)	67.3	63.5
Net assets per share (Yen)	6,070.09	5,597.02
Note to consolidated financial positions		
Owner's equity	169,256	155,943
Note to financial positions	-	

## Business Results-Cash flows

(in millions of yens)

	Mar 2023	Mar 2022
Cash flows		
Cash flows		
Consolidated cash flows		
Cash flows from operating activities	15,590	14,545
Cash flows from investing activities	-4,863	-11,620
Cash flows from financing activities	-10,441	-4,802
Cash and equivalents, end of period	18,484	17,898

## Business Results-Note to business results

Mar 2023

Note to business results

Note to business results

Note to consolidated financial results

Note to consolidated financial results

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### Dividends

(in millions of yens)

	Mar 2024	Mar 2023	Mar 2022
Dividends			
Dividends			
Dividends			
Dividend per share (Yen)			
Dividend per share (Yen)			
First quarter			
Result		-	-
Forecast	-		
Upper	-		
Lower	-		
Second quarter			
Result		90.00	55.00
Forecast	120.00		
Upper	-		
Lower	-		
Third quarter			
Result		-	-
Forecast	-		
Upper	-		
Lower	-		
Year end			
Result		150.00	125.00
Forecast	120.00		
Upper	-		
Lower	-		
Annual			
Result		240.00	180.00
Forecast	240.00		
Upper	-		
Lower	-		
Total dividend paid			
Total dividend paid			
Annual			
Result		6,692	5,027
Payout ratio (consolidated)			
Payout ratio (%)			
Annual			
Result		40.1	39.6
Forecast	43.2		
Ratio of total amount of dividends to net assets (consolidated)			
Ratio of total amount of dividends to net assets (%)			
Annual			
Result		4.1	3.3
Note to dividends			
Note to dividends			
Annual		-	

# Forecasts

(in millions of yens)

	Mar 2024	Sep 2023
Forecasts		
Forecasts		
Title for forecasts	3. 2024年 3月期の連結業績予想（2023年4月 1日～2024年 3月31日）	
Preamble to consolidated forecasts		
Preamble to forecasts	-	
Main table of consolidated forecasts		
Net sales		
Net sales		
Forecast	164,000	73,000
Upper	-	-
Lower	-	-
% change		
Forecast	-5.1	-9.6
Upper	-	-
Lower	-	-
Operating profit		
Operating profit		
Forecast	14,700	6,500
Upper	-	-
Lower	-	-
% change		
Forecast	-13.0	-27.6
Upper	-	-
Lower	-	-
Ordinary profit		
Ordinary profit		
Forecast	19,500	7,500
Upper	-	-
Lower	-	-
% change		
Forecast	-26.3	-46.3
Upper	-	-
Lower	-	-
Profit attributable to owners of parent		
Profit attributable to owners of parent		
Forecast	15,500	5,600
Upper	-	-
Lower	-	-
% change		
Forecast	-7.1	-37.0
Upper	-	-
Lower	-	-
Basic earnings per share (Yen)		
Basic earnings per share (Yen)		
Forecast	555.88	200.83
Upper	-	-
Lower	-	-
Note to consolidated forecasts		
Note to forecasts	-	

**Notes-Material changes in subsidiaries during this period changes in scope of consolidations resulting from change in subsidiaries**

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-Changes in accounting policies and accounting estimates retrospective restatement

	Mar 2023
Changes in accounting policies and accounting estimates, retrospective restatement	
Changes in accounting policies and accounting estimates, retrospective restatement	
Others	
Changes in accounting policies and accounting estimates, retrospective restatement	
Changes in accounting policies based on revisions of accounting standard	true
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 and accounting estimates, retrospective restatement	
Note to changes in accounting policies and accounting estimates, retrospective restatement	(注) 詳細は、添付資料 P. 16 「3. 連結財務諸表及び主な注記 (5) 連結財務諸表に関する注記事項(会計方針の変更)」をご覧ください。

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

	Mar 2023	Mar 2022
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)	28,747,667	28,811,707
Number of treasury stock at the end of fiscal year	863,921	949,838
Average number of shares	27,877,289	27,913,855
Note to number of issued and outstanding shares (common stock)		
Note to number of issued and outstanding shares (common stock)	-	

## Business Results-Overview of nonconsolidated operating results

(in millions of yens)

	Mar 2023	Mar 2022
Non-consolidated operating results		
Non-consolidated operating results		
Non-consolidated operating results		
Non-consolidated income statements information		
Net sales		
Net sales	97,432	86,710
% change	12.4	5.0

Operating profit		
Operating profit	9,367	5,979
% change	56.7	17.2
Ordinary profit		
Ordinary profit	13,891	9,204
% change	50.9	12.5
Profit		
Profit	9,916	7,919
% change	25.2	96.5
Other non-consolidated operating results		
Basic earnings per share (Yen)	355.72	283.70
Diluted earnings per share (Yen)	-	-
Note to non-consolidated operating results		

Note to operating results

< 個別業績の前期実績値との差異理由 >  
 農業化学品事業において、殺虫剤「モスピラン」などの輸出向けが増加するとともに、為替が円安に推移したことなどにより、前事業年度の実績値と当事業年度の実績値との間に差異が生じております。

## Business Results-Overview of nonconsolidated financial positions

(in millions of yens)

	Mar 2023	Mar 2022
Non-consolidated financial positions		
Non-consolidated financial positions		
Non-consolidated financial positions		
Total assets	191,865	189,216
Net assets	124,472	120,692
Capital adequacy ratio (%)	64.9	63.8
Net assets per share (Yen)	4,463.97	4,331.82
Note to non-consolidated financial positions		
Owner's equity	124,472	120,692
Note to financial positions	-	-

## Business Results-Note to overview of nonconsolidated business results

	Mar 2023
Note to non-consolidated financial results	
Note to non-consolidated financial results	
Note to non-consolidated financial results	
Note to financial results	-

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