

## Document and entity information

	Oct 2023	Jul 2023
Company information		
Company information		
FASF member mark		true
Document name		第3四半期決算短信〔日本基準〕(連結)
Filing date		2023-09-11
Company name		SHOEI FOODS CORPORATION
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		80790
URL		<a href="https://www.shoefoods.co.jp">https://www.shoefoods.co.jp</a>
Business category		
General Business	true	
Specific Business	-	
Fiscal Year End	2023-10-31	
Quarterly period		3
Representative		
Title		代表取締役社長
Name		本多 市郎
Inquiries		
Title		取締役経営企画部長
Name		加納 一徳
Tel		03-3253-1211
Other		
Quarterly statement filing date (as planned)		2023-09-12
Supplemental material of quarterly results		-
Way of getting		-
Convening briefing of quarterly results		-
Target for briefing of quarterly results		-
Note to fraction processing method		(百万円未満切捨て)

## Business Results-Quarterly operating results

(in millions of yens)

	Jul 2023	Jul 2022
Quarterly operating results		
Quarterly operating results		
Consolidated operating results		
Consolidated income statements information		
Net sales		
Net sales	88,224	77,639
% change	5.9	-
Operating profit		
Operating profit	3,195	3,581
% change	-10.7	-3.1
Ordinary profit		
Ordinary profit	3,283	3,846
% change	-14.6	1.7
Profit attributable to owners of parent		
Profit attributable to owners of parent	2,194	2,605
% change	-15.7	5.0
Note to consolidated income statements information		
Comprehensive income		
Comprehensive income	2,250	4,941
Change in comprehensive income	-54.4	47.6
Other consolidated operating results		
Basic earnings per share (Yen)	130.32	154.75
Diluted earnings per share (Yen)	-	-
Note to consolidated operating results		
Note to operating results	<p>(注) 前第1四半期連結累計期間の期首より「収益認識に関する会計基準」(企業会計基準第29号2020年3月31日)等を適用しております。2022年10月期第3四半期に係る各数値については当該会計基準等を適用した後の金額となっており、売上高の対前年同四半期増減率は記載しておりません。</p>	

## Business Results-Quarterly financial positions

(in millions of yens)

	Jul 2023	Oct 2022
Quarterly financial positions		
Quarterly financial positions		
Consolidated financial positions		
Total assets	84,327	82,851
Net assets	50,616	49,158
Capital adequacy ratio (%)	58.9	58.2
Note to consolidated financial positions		
Owner's equity	49,692	48,272
Note to financial positions	-	-

## Business Results-Note to quarterly business results

Jul 2023

Quarterly note to business results
Quarterly note to business results

Note to consolidated financial results

Note to consolidated financial results

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## Quarterly Dividends

(in millions of yens)

	Oct 2023	Jul 2023	Oct 2022
Quarterly dividends			
Quarterly dividends			
Dividends			
Dividend per share (Yen)			
Dividend per share (Yen)			
First quarter			
Result	-		-
Second quarter			
Result	24.00		24.00
Third quarter			
Result	-		-
Year end			
Result			24.00
Forecast	24.00		
Upper	-		
Lower	-		
Annual			
Result			48.00
Forecast	48.00		
Upper	-		
Lower	-		
Correction of dividend forecast from the most recent dividend forecast			
Correction of dividend forecast from the most recent dividend forecast			
Annual	-		
Note to dividends			
Note to dividends			
Annual		-	

## Quarterly Forecasts

(in millions of yens)

	Oct 2023
Quarterly forecasts	
Quarterly forecasts	
Title for forecasts	3. 2023年10月期の連結業績予想（2022年11月1日～2023年10月31日）
Preamble to consolidated forecasts	
Preamble to forecasts	-
Main table of consolidated forecasts	
Net sales	
Net sales	
Forecast	107,000
Upper	-
Lower	-
% change	
Forecast	3.6
Upper	-
Lower	-
Operating profit	
Operating profit	
Forecast	3,500
Upper	-
Lower	-

% change		
Forecast		-6.6
Upper		-
Lower		-
Ordinary profit		
Ordinary profit		
Forecast		3,600
Upper		-
Lower		-
% change		
Forecast		-12.0
Upper		-
Lower		-
Profit attributable to owners of parent		
Profit attributable to owners of parent		
Forecast		2,400
Upper		-
Lower		-
% change		
Forecast		-13.9
Upper		-
Lower		-
Basic earnings per share (Yen)		
Basic earnings per share (Yen)		
Forecast		142.52
Upper		-
Lower		-
Note to consolidated forecasts		
Note to forecasts		-
Correction of financial forecast from the most recent financial forecast		
Correction of financial forecast from the most recent financial forecast		
Forecast		true

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

Jul 2023

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)

Number of subsidiaries newly consolidated

Name of subsidiaries newly consolidated

Number of subsidiaries excluded from consolidation

Name of subsidiaries excluded from consolidation

Note to material changes in subsidiaries during this period

Note to material changes in subsidiaries during this period

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

Jul 2023

Applying of specific accounting of the consolidated quarterly financial statements

Applying of specific accounting of the consolidated quarterly financial statements

Others

Applying of specific accounting of the consolidated quarterly financial statements

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

Note to applying of specific accounting of the consolidated quarterly financial statements	-
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## Notes, Quarterly-Changes in accounting policies and accounting estimates retrospective restatement

Jul 2023

Changes in accounting policies, accounting estimates and retrospective restatement

Changes in accounting policies, accounting estimates and retrospective restatement

Others

Changes in accounting policies, accounting estimates and retrospective restatement

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

Note to changes in accounting policies, accounting estimates and retrospective restatement	-
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## Notes, Quarterly-Number of issued and outstanding shares common stock

Jul 2023

Oct 2022

Jul 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)	17,100,000	17,100,000	
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Number of treasury stock at the end of fiscal year	257,536	263,300	
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Average number of shares	16,839,604		16,834,119
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Note to number of issued and outstanding shares (common stock)

Note to number of issued and outstanding shares (common stock)	-		
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**This information is a summary of the earnings report. It does not contain all details included in the earnings report disclosed in Japanese.**