

## Document and entity information

Oct 2023

Company information	
Company information	
FASF member mark	true
Document name	決算短信〔日本基準〕(連結)
Filing date	2023-12-13
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	https://www.shoeifoods.co.jp
Business category	
General Business	true
Specific Business	-
Fiscal Year End	2023-10-31
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	03-3253-1529
Other	
Date of general shareholders' meeting (as planned)	2024-01-30
Dividend payable date (as planned)	2024-01-31
Annual securities report filing date (as planned)	2024-01-30
Supplemental material of annual results	true
Way of getting	-
Convening briefing of annual results	-
Target audience	-
Note to fraction processing method	(百万円未満切捨て)

## Business Results-Operating results

(in millions of yens)

	Oct 2023	Oct 2022
Operating results		
Operating results		
Consolidated operating results		
Consolidated income statements information		
Net sales		
Net sales	109,594	103,188
% change	6.2	-
Operating profit		
Operating profit	4,034	3,749
% change	7.6	-10.3
Ordinary profit		
Ordinary profit	4,137	4,095
% change	1.0	-4.3
Profit attributable to owners of parent		
Profit attributable to owners of parent	2,809	2,788
% change	0.7	-0.0
Note to consolidated income statements information		
Comprehensive income		
Comprehensive income	3,669	5,600
Change in comprehensive income	-34.4	40.2
Other consolidated operating results		
Basic earnings per share (Yen)	166.81	165.63
Diluted earnings per share (Yen)	-	-
Rate of return on equity (%)	5.6	6.0
Ordinary profit to total assets ratio (%)	4.8	5.0
Operating profit to net sales ratio (%)	3.6	3.6
Note to consolidated operating results		
Investment profit (loss) on equity method	21	26
Note to operating results	(注) 前連結会計年度の期首より「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。前連結会計年度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、売上高の対前期増減率は記載しておりません。	

## Business Results-Financial positions

(in millions of yens)

	Oct 2023	Oct 2022
Financial positions		
Financial positions		
Consolidated financial positions		
Total assets	87,355	82,851
Net assets	52,035	49,158
Capital adequacy ratio (%)	58.5	58.2
Net assets per share (Yen)	3,034.45	2,867.08
Note to consolidated financial positions		
Owner's equity	51,107	48,272
Note to financial positions	-	-

## Business Results-Cash flows

(in millions of yens)

	Oct 2023	Oct 2022
Cash flows		
Cash flows		
Consolidated cash flows		
Cash flows from operating activities	6,327	834
Cash flows from investing activities	-1,998	-1,822
Cash flows from financing activities	681	-1,761
Cash and equivalents, end of period	12,948	7,867
Note to consolidated cash flows		
Note to cash flows	-	

## Business Results-Note to business results

	Oct 2023
Note to business results	
Note to business results	
Note to consolidated financial results	
Note to consolidated financial results	-

## Dividends

(in millions of yens)

	Oct 2024	Oct 2023	Oct 2022
Dividends			
Dividends			
Dividends			
Dividend per share (Yen)			
Dividend per share (Yen)			
First quarter			
Result		-	-
Forecast	-		
Upper	-		
Lower	-		
Second quarter			
Result		24.00	24.00
Forecast	25.00		
Upper	-		
Lower	-		
Third quarter			
Result		-	-
Forecast	-		
Upper	-		
Lower	-		
Year end			
Result		24.00	24.00
Forecast	25.00		
Upper	-		
Lower	-		
Annual			
Result		48.00	48.00
Forecast	50.00		
Upper	-		
Lower	-		
Total dividend paid			
Total dividend paid			
Annual			
Result		808	808
Payout ratio (consolidated)			
Payout ratio (%)			
Annual			
Result		28.7	28.9

Forecast	29.0	
Ratio of total amount of dividends to net assets (consolidated)		
Ratio of total amount of dividends to net assets (%)		
Annual		
Result	1.6	1.7
Note to dividends		
Note to dividends		
Annual	(注) 2024年10月期 (予想) 期末配当金の 内訳 普通配当48円 00銭 記念配当2円 00銭	

## Forecasts

(in millions of yens)

	Oct 2024	Apr 2024
Forecasts		
Forecasts		
Title for forecasts	3. 2024年10月期の連結業績予想(2023年11月1日~2024年10月31日)	
Preamble to consolidated forecasts		
Preamble to forecasts	-	-
Main table of consolidated forecasts		
Net sales		
Net sales		
Forecast	110,000	57,000
Upper	-	-
Lower	-	-
% change		
Forecast	0.3	2.2
Upper	-	-
Lower	-	-
Operating profit		
Operating profit		
Forecast	4,200	2,300
Upper	-	-
Lower	-	-
% change		
Forecast	4.0	9.6
Upper	-	-
Lower	-	-
Ordinary profit		
Ordinary profit		
Forecast	4,250	2,350
Upper	-	-
Lower	-	-
% change		
Forecast	2.7	12.8
Upper	-	-
Lower	-	-
Profit attributable to owners of parent		
Profit attributable to owners of parent		
Forecast	2,900	1,600
Upper	-	-
Lower	-	-
% change		
Forecast	3.2	18.6
Upper	-	-
Lower	-	-
Basic earnings per share (Yen)		
Basic earnings per share (Yen)		

Forecast	172.20	95.01
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

	Oct 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-Changes in accounting policies and accounting estimates retrospective restatement

	Oct 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	-
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	-

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

	Oct 2023	Oct 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
Number of treasury stock at the end of fiscal year	257,536	263,300
Average number of shares	16,840,264	16,834,726
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)

	Oct 2023	Oct 2022
Non-consolidated operating results		
Non-consolidated operating results		
Non-consolidated operating results		
Non-consolidated income statements information		
Net sales		
Net sales	88,063	81,890
% change	7.5	-
Operating profit		
Operating profit	2,386	1,839
% change	29.7	-25.4
Ordinary profit		
Ordinary profit	2,824	2,177
% change	29.7	-13.8
Profit		
Profit	1,837	1,557
% change	17.9	9.8
Other non-consolidated operating results		
Basic earnings per share (Yen)	109.11	92.50
Diluted earnings per share (Yen)	-	-
Note to non-consolidated operating results		
Note to operating results	(注) 前事業年度の期首より「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。前事業年度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、売上高の対前期増減率は記載しておりません。	

## Business Results-Overview of nonconsolidated financial positions

(in millions of yens)

	Oct 2023	Oct 2022
Non-consolidated financial positions		
Non-consolidated financial positions		
Non-consolidated financial positions		
Total assets	60,723	57,957
Net assets	29,342	28,042
Capital adequacy ratio (%)	48.3	48.3
Net assets per share (Yen)	1,742.18	1,665.54
Note to non-consolidated financial positions		
Owner's equity	29,342	28,042
Note to financial positions	-	-

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

	Oct 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.