

Document and entity information

Nov 2023

Company information	
Company information	
FASF member mark	true
Document name	決算短信〔 I F R S 〕（連結）
Filing date	2024-02-29
Company name	S-Pool,Inc.
Securities code	2471
URL	https://www.spool.co.jp
Representative	
Title	代表取締役会長兼社長
Name	浦上 壮平
Inquiries	
Title	取締役管理本部担当
Name	佐藤 英朗
Tel	03-6859-5599
Way of getting	-
Target audience	-
Note to fraction processing method	（百万円未満切捨て）
Stock exchange listings	
Tokyo	
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	-
Business category	
General Business	true
Specific Business	-
Fiscal Year End	2023-11-30

Business Results-Operating results

(in millions of yens)

Nov 2023

Nov 2022

Operating results

Operating results		
Consolidated operating results		
Consolidated income statements information		
Sales		
Sales	25,784	26,650
% change	-3.3	-
Operating profit		
Operating profit	2,777	3,136
% change	-11.5	-
Profit before tax		
Profit before tax	2,649	3,047
% change	-13.0	-
Profit		
Profit	1,727	1,979
% change	-12.7	-
Profit attributable to owners of parent		
Profit attributable to owners of parent	1,730	1,954
% change	-11.5	-
Total comprehensive income		
Total comprehensive income	1,699	1,816
% change in total comprehensive income	-6.5	-
Other consolidated operating results		
Basic earnings per share (Yen)	21.90	24.74
Diluted earnings per share (Yen)	-	-
Profit to equity attributable to owners of parent ratio (%)	21.7	28.9
Profit before tax to total assets ratio (%)	9.0	13.1
Operating profit to sales ratio (%)	10.8	11.8
Note to consolidated operating results		
Investments accounted for using equity method	-	-
Note to operating results		
	-	-

Business Results-Financial positions

(in millions of yens)

	Nov 2023	Nov 2022
Financial positions		
Financial positions		
Consolidated financial positions		
Total assets	33,379	25,475
Total equity	8,494	7,427
Equity attributable to owners of parent	8,505	7,435
Equity attributable to owners of parent to total assets ratio (%)	25.5	29.2
Equity attributable to owners of parent per share (Yen)	107.66	94.12
Note to consolidated financial positions		
Note to financial positions	-	-

Business Results-Cash flows

(in millions of yens)

	Nov 2023	Nov 2022
Cash flows		
Cash flows		
Consolidated cash flows		
Cash flows from operating activities	4,097	4,169
Cash flows from investing activities	-4,572	-2,850
Cash flows from financing activities	640	-2,045
Cash and cash equivalents at end of period	3,378	3,212
Note to consolidated cash flows		
Note to cash flows	-	-

Business Results-Note to business results

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)

	Nov 2024	Nov 2023	Nov 2022
Dividends			
Dividends			
Dividends			
Dividend per share (Yen)			
Dividend per share (Yen)			
First quarter			
Result		-	-
Forecast	-		
Upper	-		
Lower	-		
Second quarter			
Result		0.00	0.00
Forecast	0.00		
Upper	-		
Lower	-		
Third quarter			
Result		-	-
Forecast	-		
Upper	-		
Lower	-		
Year end			
Result		10.00	8.00
Forecast	10.00		
Upper	-		
Lower	-		
Annual			
Result		10.00	8.00
Forecast	10.00		
Upper	-		
Lower	-		
Total dividend paid			
Total dividend paid			
Annual			
Result		790	632
Payout ratio (consolidated)			
Payout ratio (%)			
Annual			
Result		45.7	32.3
Forecast	43.2		
Ratio of total amount of dividends to equity attributable to owner of parent (consolidated)			
Ratio of total amount of dividends to equity attributable to owner of parent (consolidated) (%)			
Annual			
Result		9.9	9.3
Note to dividends			
Note to dividends			
Annual		-	

Forecasts

(in millions of yens)

	Nov 2024	May 2024
Forecasts		
Forecasts		
Title for forecasts	3 . 2024年11月期の連結業績予想（2023年12月1日～2024年11月30日）	
Preamble to consolidated forecasts		
Preamble to forecasts	-	
Main table of consolidated forecasts		
Sales		
Sales		
Forecast	27,060	12,487
Upper	-	-
Lower	-	-
% change		
Forecast	4.9	-
Upper	-	-
Lower	-	-
Operating profit		
Operating profit		
Forecast	2,750	542
Upper	-	-
Lower	-	-
% change		
Forecast	-1.0	-
Upper	-	-
Lower	-	-
Profit before tax		
Profit before tax		
Forecast	2,726	530
Upper	-	-
Lower	-	-
% change		
Forecast	2.9	-
Upper	-	-
Lower	-	-
Profit		
Profit		
Forecast	1,829	376
Upper	-	-
Lower	-	-
% change		
Forecast	5.9	-
Upper	-	-
Lower	-	-
Profit attributable to owners of parent		
Profit attributable to owners of parent		
Forecast	1,829	376
Upper	-	-
Lower	-	-
% change		
Forecast	5.7	-
Upper	-	-
Lower	-	-
Basic earning per share (Yen)		
Basic earnings per share (Yen)		
Forecast	23.16	4.77
Upper	-	-
Lower	-	-
Note to consolidated forecasts		
Note to forecasts	-	

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

	Nov 2023
Material changes in subsidiaries during this period (Changes in scope of consolidations resulting from changes in subsidiaries)	
Material changes in subsidiaries during this period (Changes in scope of consolidations resulting from changes in subsidiaries)	
Others	
Material changes in subsidiaries during this period (Changes in scope of consolidations resulting from changes in subsidiaries)	
Material changes in subsidiaries during this period (Changes in scope of consolidations resulting from changes in subsidiaries)	-
Note to material changes in subsidiaries during this period	
Note to material changes in subsidiaries during this period	-

Notes IFRS-Changes in accounting policies and accounting estimates

	Nov 2023
Changes in accounting policies and accounting estimates	
Changes in accounting policies and accounting estimates	
Others	
Changes in accounting policies and accounting estimates	
Changes in accounting policies required by IFRS	-
Changes in accounting policies other than IFRS requirements	-
Changes in accounting estimates	-
Note to changes in accounting policies and accounting estimates	
Note to changes in accounting policies and accounting estimates	-

Notes-Number of issued and outstanding shares common stock

	Nov 2023	Nov 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)	79,007,500	79,007,500
Number of treasury stock at the end of fiscal year	3,855	3,855
Average number of shares	79,003,645	79,003,645
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)

	Nov 2023
Non-consolidated operating results	
Non-consolidated operating results	
Note to non-consolidated operating results	
Note to operating results	-

Business Results-Overview of nonconsolidated financial positions

(in millions of yens)

	Nov 2023
Non-consolidated financial positions	
Non-consolidated financial positions	

Note to non-consolidated financial positions	
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Note to financial positions	-
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Business Results-Note to overview of nonconsolidated business results

Nov 2023

Note to non-consolidated financial results	
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Note to non-consolidated financial results	
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Note to non-consolidated financial results	
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Note to financial results	-
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Overview of nonconsolidated Forecasts

(in millions of yens)

Nov 2024

Non-consolidated forecasts	
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Non-consolidated forecasts	
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Preamble to non-consolidated forecasts	
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Preamble to forecasts	-
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Note to non-consolidated forecasts	
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Note to forecasts	-
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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.