

## Document and entity information

	May 2024	Feb 2024
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		2024-04-03
Company name		KANEKO SEEDS CO.,LTD.
Securities code		1376
URL		https://www.kanekoseeds.jp
Representative		
Title		代表取締役社長
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Other		
Quarterly statement filing date (as planned)		2024-04-12
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)
Stock exchange listings		
Tokyo		
Tokyo Prime		-
Tokyo Standard		true
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		2024-05-31

## Business Results-Quarterly operating results

(in millions of yens)

	Feb 2024	Feb 2023
Quarterly operating results		
Quarterly operating results		
Consolidated operating results		
Consolidated income statements information		
Net sales		
Net sales	38,374	39,398
% change	-2.6	5.4
Operating profit		
Operating profit	328	564
% change	-41.8	51.4
Ordinary profit		
Ordinary profit	436	682
% change	-36.0	43.8
Profit attributable to owners of parent		
Profit attributable to owners of parent	259	497
% change	-48.0	73.2
Note to consolidated income statements information		
Comprehensive income		
Comprehensive income	346	459
Change in comprehensive income	-24.6	29.1
Other consolidated operating results		
Basic earnings per share (Yen)	22.66	43.06
Diluted earnings per share (Yen)	-	-
Note to consolidated operating results		
Note to operating results	-	

## Business Results-Quarterly financial positions

(in millions of yens)

	Feb 2024	May 2023
Quarterly financial positions		
Quarterly financial positions		
Consolidated financial positions		
Total assets	42,232	46,707
Net assets	23,315	23,513
Capital adequacy ratio (%)	55.2	50.3
Net assets per share (Yen)	2,059.67	2,053.62
Note to consolidated financial positions		
Owner's equity	23,314	23,513
Note to financial positions	-	

## Business Results-Note to quarterly business results

	Feb 2024
Quarterly note to business results	
Quarterly note to business results	
Note to consolidated financial results	
Note to consolidated financial results	-

## Quarterly Dividends

(in millions of yens)

	May 2024	Feb 2024	May 2023
Quarterly dividends			

Quarterly dividends		
Quarterly dividends		
Dividends		
Dividend per share (Yen)		
Dividend per share (Yen)		
First quarter		
Result	-	-
Second quarter		
Result	11.00	11.00
Third quarter		
Result	-	-
Year end		
Result		20.00
Forecast	20.00	
Upper	-	
Lower	-	
Annual		
Result		31.00
Forecast	31.00	
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)

		May 2024
Quarterly forecasts		
Quarterly forecasts		
Title for forecasts		3 . 2024年 5 月期の 連結業績予想（2023 年 6 月 1 日 ~ 2024年 5 月31日）
Preamble to consolidated forecasts		
Preamble to forecasts		-
Main table of consolidated forecasts		
Net sales		
Net sales		
Forecast		64,000
Upper		-
Lower		-
% change		
Forecast		2.9
Upper		-
Lower		-
Operating profit		
Operating profit		
Forecast		1,850
Upper		-
Lower		-
% change		
Forecast		3.6
Upper		-
Lower		-
Ordinary profit		
Ordinary profit		
Forecast		2,000
Upper		-

Lower	-
% change	
Forecast	4.5
Upper	-
Lower	-
Profit attributable to owners of parent	
Profit attributable to owners of parent	
Forecast	1,450
Upper	-
Lower	-
% change	
Forecast	1.7
Upper	-
Lower	-
Basic earnings per share (Yen)	
Basic earnings per share (Yen)	
Forecast	126.64
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	-

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

Feb 2024

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	-
Number 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

Feb 2024

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

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

true

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

(注)詳細は、添付資料P.7「2.四半期連結財務諸表及び主な注記(3)四半期連結財務諸表に関する注記事項(四半期連結財務諸表の作成に特有の会計処理の適用)」をご覧ください。

## Notes, Quarterly-Changes in accounting policies and accounting estimates retrospective restatement

Feb 2024

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		-
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, accounting estimates and retrospective restatement		
Note to changes in accounting policies, accounting estimates and retrospective restatement		-

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

	Feb 2024	May 2023	Feb 2023
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)	11,772,626	11,772,626	
Number of treasury stock at the end of fiscal year	452,890	322,818	
Average number of shares	11,431,715		11,561,031
Note to number of issued and outstanding shares (common stock)			
Note to number of issued and outstanding shares (common stock)	(注) 期末自己株式数は、「株式給付信託(BBT)」が保有する当社株式(2024年5月期3Q 66,600株、2023年5月期 66,600株)が含まれております。また、「株式給付信託(BBT)」が保有する当社株式を、期中平均株式数の計算において控除する自己株式に含めております。(2024年5月期3Q 66,600株、2023年5月期3Q 66,600株)。		

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