### **Document and entity information**

	Mar 2021	Sep 2020
ompany information		
Company information		
FASF member mark		-
Document name		第2四半期決算短億 〔IFRS〕(連 結)
Filing date		2020-11-04
Company name		NISSIN KOGYO CO.,LTD.
Stock exchange listings		
Tokyo		true
Tokyo 1st section		true
Tokyo 2nd section		-
Tokyo Mothers		-
Tokyo JASDAQ		-
Tokyo PRO Market		-
Tokyo Others		-
Nagoya		-
Nagoya 1st section		-
Nagoya 2nd section		-
Nagoya Centrex		-
Nagoya Others		-
Sapporo		-
Sapporo		-
Sapporo Ambitious		-
Sapporo Others		-
Fukuoka		-
Fukuoka		-
Fukuoka Q-Board Fukuoka Others		-
Green Sheet		•
Japan Securities Dealers Association		-
Securities code		72
		http://www.nissink
URL		yo.co.jp
Business category		
General Business	true	
Specific Business	-	
Fiscal Year End	2021-03-31	
Quarterly period		
Representative		
Title		代表取締役社長
Name		川口 泰
Inquiries		四位尔尔兴尔田士
Title		取締役経営管理本 長
Name		山中 愛治
Tel		0268-63-1230
Other		
Quarterly statement filing date (as planned)		2020-11-09
Supplemental material of quarterly results		-
Way of getting		-
Convening briefing of quarterly results		-
Target for briefing of quarterly results		- (百万円未満四捨

	Sep 2020	Sep 2019
Quarterly operating results		
Quarterly operating results		
Consolidated operating results		
Consolidated income statements information		
Net sales		
Net sales	79,046	90,776
% change	-12.9	-1.5
Operating profit		
Operating profit	1,627	7,590
% change	-78.6	3.7
Profit before tax		
Profit before tax	1,874	7,429
% change	-74.8	-4.5
Profit		
Profit	244	5,532
% change	-95.6	2.3
Profit attributable to owners of parent		
Profit attributable to owners of parent	-997	3,573
% change	-	6.0
Total comprehensive income		
Total comprehensive income	1,931	2,059
% change in total comprehensive income	-6.2	-60.0
Other consolidated operating results		
Basic earnings per share (Yen)	-15.33	54.92
Diluted earnings per share (Yen)	-	-
Note to consolidated operating results		
Note to operating results	-	

#### **Business Results-Quarterly financial positions**

(in millions of yens)

(in triminals of yetts)				
	Sep 2020	Mar 2020		
Quarterly financial positions				
Quarterly financial positions				
Consolidated financial positions				
Total assets	223,767	225,578		
Total equity	162,387	162,807		
Equity attributable to owners of parent	130,570	130,893		
Equity attributable to owners of parent to total assets ratio (%)	58.4	58.0		
Note to consolidated financial positions				
Note to financial positions	(注)第1四半期連結会計期間において、企業結合に係る暫定的な会計処理の確定を行っており、2020年3月期に係る各数値については、暫定的な会計処理の確定を反映しています。			

#### **Business Results-Note to quarterly business results**

	Sep 2020
Quarterly note to business results	
Quarterly note to business results	
Note to consolidated financial results	
Note to consolidated financial results	-

	(in millions of yens)			
	N	1ar 2021	Sep 2020	Mar 2020
Quarterly dividends				
Quarterly dividends				
Dividends				
Dividend per share (Yen)				
Dividend per share (Yen)				
First quarter				
Result		-		-
Second quarter				
Result		0.0	00	22.5
Third quarter				
Result				-
Forecast		-		
Upper		-		
Lower		-		
Year end				
Result				0.0
Forecast		-		
Upper		-		
Lower		-		
Annual				
Result				22.5
Forecast		-		
Upper		-		
Lower		-		
Correction of dividend forecast from the most recent				
Correction of dividend forecast from the most rec	ent dividend forecast			
Annual		-		
Note to dividends				
Note to dividends				
Annual			2020年10月23日、1000年10月23日、1000年10月23日、1000年10月23日、1000年10月1日、1000年10月1日、1000年10月1日、1000年10月1日、1000年10月 1 日本株本・1000年10月、10	

#### **Quarterly Forecasts**

(in millions of yens)

Mar 2021

Title for forecasts	3. 2021年 3月期の連結業績予想 ( 2020年 4月 1日 ~ 2021年 3月 31日 )
Preamble to consolidated forecasts	
Preamble to forecasts	2020年10月23日10日10日10日10日10日10日10日10日10日10日10日10日10日
	CV18 C10

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

	Sep 2020
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)	-
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 IFRS-Changes in accounting policies and accounting estimates

	Sep 2020
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	true
Note to changes in accounting policies and accounting estimates	

Note to changes in accounting policies and accounting estimates

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

	Sep 2020	Mar 2020	Sep 2019
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)	65,452,143	65,452,143	
Number of treasury stock at the end of fiscal year	391,880	391,442	
Average number of shares	65,060,506		65,061,505
Note to number of issued and outstanding shares (common stock)			
Note to number of issued and outstanding shares (common stock)	-		

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