Document and entity information

	Mar 2022
Company information	
Company information	
FASF member mark	true
Document name	決算短信〔日本基準〕（連結）
Filing date	2022-05-10
Company name	Nippon Soda Co.,Ltd.
Stock exchange listings	
Tokyo	true
Tokyo 1st section	-
Tokyo 2nd section	-
Tokyo Mothers	-
Tokyo JASDAQ	-
Tokyo PRO Market	-
Tokyo Prime	true
Tokyo Standard	-
Tokyo Growth	-
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	40410
URL	https://www.nippon-soda.co.jp/
Business category	
General Business	true
Specific Business	-
Fiscal Year End	2022-03-31
Representative	
Title	代表取締役社長
Name	阿賀 英司
Inquiries	
Title	総務部長
Name	見邉 伸樹
Tel	03-3245-6053
Other	
Date of general shareholders' meeting (as planned)	2022-06-29
Dividend payable date (as planned)	2022-06-30
Annual securities report filing date (as planned)	2022-06-29
Supplemental material of annual results	true
Way of getting	-
Convening briefing of annual results	true
Target audience	（証券アナリスト、機関投資家向け）
Note to fraction processing method	（百万円未満切捨て）

Business Results-Operating results

(in millions of yens)

	Mar 2022	Mar 2021
Operating results		
Operating results		
Consolidated operating results		
Consolidated income statements information		
Net sales		
Net sales	152,536	139,363
% change	9.5	-3.7
Operating profit		
Operating profit	11,930	9,980
% change	19.5	22.7
Ordinary profit		
Ordinary profit	16,512	12,743
% change	29.6	23.6
Profit attributable to owners of parent		
Profit attributable to owners of parent	12,683	7,360
% change	72.3	8.9
Note to consolidated income statements information		
Comprehensive income		
Comprehensive income	15,182	12,442
Change in comprehensive income	22.0	436.8
Other consolidated operating results		
Basic earnings per share (Yen)	454.39	255.17
Diluted earnings per share (Yen)	-	-
Rate of return on equity (%)	8.4	5.1
Ordinary profit to total assets ratio (%)	7.0	5.8
Operating profit to net sales ratio (%)	7.8	7.2
Note to consolidated operating results		
Investment profit (loss) on equity method	3,063	1,856
Note to operating results	(注)「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）等を当連結会計年度の期首から適用しており、2022年３月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数値となっております。	

Business Results-Financial positions

(in millions of yens)

	Mar 2022	Mar 2021
Financial positions		
Financial positions		
Consolidated financial positions		
Total assets	245,585	227,975
Net assets	158,298	149,203
Capital adequacy ratio (%)	63.5	63.9
Net assets per share (Yen)	5,597.02	5,165.07
Note to consolidated financial positions		
Owner's equity	155,943	145,768

Note to financial positions	(注)「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）等を当連結会計年度の期首から適用しており、2022年３月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数値となっております。

Business Results-Cash flows

(in millions of yens)

	Mar 2022	Mar 2021
Cash flows		
Cash flows		
Consolidated cash flows		
Cash flows from operating activities	14,545	13,821
Cash flows from investing activities	-11,620	-13,770
Cash flows from financing activities	-4,802	1,722
Cash and equivalents, end of period	17,898	19,253
Note to consolidated cash flows		
Note to cash flows	-	

Business Results-Note to business results

	Mar 2022
Note to business results	
Note to business results	
Note to consolidated financial results	
Note to consolidated financial results	-

Dividends

(in millions of yens)

	Mar 2023	Mar 2022	Mar 2021
Dividends			
Dividends			
Dividends			
Dividend per share (Yen)			
Dividend per share (Yen)			
First quarter			
Result		-	-
Forecast	-		
Upper	-		
Lower	-		
Second quarter			
Result		55.00	40.00
Forecast	90.00		
Upper	-		
Lower	-		
Third quarter			
Result		-	-
Forecast	-		
Upper	-		
Lower	-		
Year end			
Result		125.00	70.00
Forecast	90.00		
Upper	-		
Lower	-		

Annual		
Result	180.00	110.00
Forecast	180.00	
Upper	-	
Lower	-	
Total dividend paid		
Total dividend paid		
Annual		
Result	5,027	3,130
Payout ratio (consolidated)		
Payout ratio (%)		
Annual		
Result	39.6	43.1
Forecast	45.6	
Ratio of total amount of dividends to net assets (consolidated)		
Ratio of total amount of dividends to net assets (%)		
Annual		
Result	3.3	2.2
Note to dividends		
Note to dividends		
Annual	2022年3月期の期末配当金予想につきましては、2022年2月4日に公表いたしました75円を修正し、125円に変更しております。これにより、当期の年間配当金予想は、中間配当金55円と合わせ、1株につき180円となります。	

Forecasts

(in millions of yens)

	Mar 2023	Sep 2022
Forecasts		
Forecasts		
Title for forecasts	3. 2023年 3月期の連結業績予想（2022年 4月 1日～2023年 3月 31日）	
Preamble to consolidated forecasts		
Preamble to forecasts	-	
Main table of consolidated forecasts		
Net sales		
Net sales		
Forecast	162,000	75,500
Upper	-	-
Lower	-	-
% change		
Forecast	6.2	17.2
Upper	-	-
Lower	-	-
Operating profit		
Operating profit		
Forecast	12,300	6,900
Upper	-	-
Lower	-	-
% change		
Forecast	3.1	97.8
Upper	-	-
Lower	-	-
Ordinary profit		
Ordinary profit		
Forecast	16,500	8,200

Upper	-	-
Lower	-	-
% change		
Forecast	-0.1	64.8
Upper	-	-
Lower	-	-
Profit attributable to owners of parent		
Profit attributable to owners of parent		
Forecast	11,000	5,000
Upper	-	-
Lower	-	-
% change		
Forecast	-13.3	59.0
Upper	-	-
Lower	-	-
Basic earnings per share (Yen)		
Basic earnings per share (Yen)		
Forecast	394.80	179.46
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

	Mar 2022
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)	-
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

	Mar 2022
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	true
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	(注) 詳細は、添付資料14ページ「３．連結財務諸表及び主な注記（５）連結財務諸表に関する注記事項（会計方針の変更）」をご覧ください。

Notes-Number of issued and outstanding shares common stock

	Mar 2022	Mar 2021
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)	28,811,707	29,391,807
Number of treasury stock at the end of fiscal year	949,838	1,169,846
Average number of shares	27,913,855	28,846,367
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)

	Mar 2022	Mar 2021
Non-consolidated operating results		
Non-consolidated operating results		
Non-consolidated operating results		
Non-consolidated income statements information		
Net sales		
Net sales	86,710	82,553
% change	5.0	-1.5
Operating profit		
Operating profit	5,979	5,101
% change	17.2	35.2
Ordinary profit		
Ordinary profit	9,204	8,184
% change	12.5	51.3
Profit		
Profit	7,919	4,030
% change	96.5	-
Other non-consolidated operating results		
Basic earnings per share (Yen)	283.70	139.72
Diluted earnings per share (Yen)	-	-
Note to non-consolidated operating results		

Note to operating results	(注)「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）等を当事業年度の期首から適用しており、2022年３月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数値となっております。＜個別業績の前期実績値との差異理由＞ 当社持分法適用関連会社であったCertis Europe B.V. の経営統合に伴い発生した関係会社株式交換益を特別利益に計上したことや、前年度は構造改革に伴う減損損失を特別損失に計上したことなどにより、前事業年度の実績値と当事業年度の実績値との間に差異が生じております。

Business Results-Overview of nonconsolidated financial positions

(in millions of yens)

	Mar 2022	Mar 2021
Non-consolidated financial positions		
Non-consolidated financial positions		
Non-consolidated financial positions		
Total assets	189,216	178,698
Net assets	120,692	116,558
Capital adequacy ratio (%)	63.8	65.2
Net assets per share (Yen)	4,331.82	4,130.07
Note to non-consolidated financial positions		
Owner's equity	120,692	116,558
Note to financial positions	(注)「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）等を当事業年度の期首から適用しており、2022年３月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数値となっております。	

Business Results-Note to overview of nonconsolidated business results

	Mar 2022
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.