

## Document and entity information

	Mar 2018	Dec 2017
Company information		
Company information		
FASF member mark		-
Document name		第3四半期決算短信 〔 I F R S 〕（連 結）
Filing date		2018-02-13
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		72300
URL		<a href="http://www.nissinkogyo.co.jp">http://www.nissinkogyo.co.jp</a>
Business category		
General Business	true	
Specific Business		-
Fiscal Year End	2018-03-31	
Quarterly period		3
Representative		
Title		代表取締役社長
Name		大河原 栄次
Inquiries		
Title		事業管理部長
Name		青山 禎紀
Tel		0268-63-1230
Other		
Quarterly statement filing date (as planned)		2018-02-14
Supplemental material of quarterly results		-
Way of getting		-
Convening briefing of quarterly results		-
Target for briefing of quarterly results		-
Note to fraction processing method		（百万円未満四捨五入）

## Business Results-Quarterly operating results

(in millions of yens)

	Dec 2017	Dec 2016
Quarterly operating results		
Quarterly operating results		
Consolidated operating results		
Consolidated income statements information		
Net sales		
Net sales	140,783	120,504
% change	16.8	-4.2
Operating income		
Operating income	9,809	9,501
% change	3.2	24.5
Profit before tax		
Profit before tax	-3,738	10,521
% change	-	30.9
Profit		
Profit	-6,019	8,166
% change	-	-22.9
Profit attributable to owners of parent		
Profit attributable to owners of parent	-8,791	4,947
% change	-	-33.8
Total comprehensive income		
Total comprehensive income	-1,516	10,983
% change in total comprehensive income	-	146.2
Other consolidated operating results		
Basic earnings per share (Yen)	-135.11	76.03
Diluted earnings per share (Yen)	-	-
Note to consolidated operating results		
Note to operating results	-	

## Business Results-Quarterly financial positions

(in millions of yens)

	Dec 2017	Mar 2017
Quarterly financial positions		
Quarterly financial positions		
Consolidated financial positions		
Total assets	212,088	216,005
Total equity	167,364	172,770
Equity attributable to owners of parent	140,618	148,374
Equity attributable to owners of parent to total assets ratio (%)	66.3	68.7
Note to consolidated financial positions		
Note to financial positions	-	

## Business Results-Note to quarterly business results

	Dec 2017
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)

	Mar 2018	Dec 2017	Mar 2017
Quarterly dividends			
Quarterly dividends			
Dividends			
Dividend per share (Yen)			
Dividend per share (Yen)			

First quarter		
Result	-	-
Second quarter		
Result	22.50	22.50
Third quarter		
Result	-	-
Year end		
Result		22.50
Forecast	22.50	
Upper	-	
Lower	-	
Annual		
Result		45.00
Forecast	45.00	
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)

			Mar 2018
Quarterly forecasts			
Quarterly forecasts			
Title for forecasts			3. 平成30年 3月期の 連結業績予想（平成 29年 4月 1日～平成 30年 3月31日）
Preamble to consolidated forecasts			
Preamble to forecasts			-
Main table of consolidated forecasts			
Net sales			
Net sales			
Forecast			185,000
Upper			-
Lower			-
% change			
Forecast			10.9
Upper			-
Lower			-
Operating income			
Operating income			
Forecast			12,500
Upper			-
Lower			-
% change			
Forecast			1.8
Upper			-
Lower			-
Profit before tax			
Profit before tax			
Forecast			-1,000
Upper			-
Lower			-
% change			
Forecast			-
Upper			-
Lower			-

Profit	
Profit	
Forecast	-4,700
Upper	-
Lower	-
% change	
Forecast	-
Upper	-
Lower	-
Profit attributable to owners of parent	
Profit attributable to owners of parent	
Forecast	-8,500
Upper	-
Lower	-
% change	
Forecast	-
Upper	-
Lower	-
Basic earning per share (Yen)	
Basic earnings per share (Yen)	
Forecast	-130.65
Upper	-
Lower	-
Note to consolidated forecasts	
Note to forecasts	本日（平成30年2月13日）開示の「持分法適用関連会社に関する損失計上及び通期業績予想の修正に関するお知らせ」をご覧ください。
Correction of financial forecast from the most recent financial forecast	
Correction of financial forecast from the most recent financial forecast	
Forecast	true

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

Dec 2017

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

Dec 2017

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	(注) 詳細は、添付資料 P.10「2. 要約四半期連結財務諸表及び主な注記(5) 要約四半期連結財務諸表注記(会計上の見積りの変更)」をご覧ください。

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

	Dec 2017	Mar 2017	Dec 2016
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	390,481	390,431	
Average number of shares	65,061,682		65,061,716
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.