

## Document and entity information

	Mar 2022	Sep 2021
Company information		
Company information		
FASF member mark		true
Document name		第2四半期決算短信 〔日本基準〕(連結)
Filing date		2021-11-12
Company name		Business Engineering Corporation
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		48280
URL		<a href="https://www.b-en-g.co.jp/">https://www.b-en-g.co.jp/</a>
Business category		
General Business	true	
Specific Business	-	
Fiscal Year End	2022-03-31	
Quarterly period		2
Representative		
Title		取締役社長
Name		羽田 雅一
Inquiries		
Title		常務取締役 経営統括 本部長
Name		別納 成明
Tel		03-3510-1600
Other		
Quarterly statement filing date (as planned)		2021-11-12
Dividend payable date (as planned)		2021-12-02
Supplemental material of quarterly results		true
Way of getting		-
Convening briefing of quarterly results		true
Target for briefing of quarterly results		アナリスト向け
Note to fraction processing method		(百万円未満切捨て)

## Business Results-Quarterly operating results

(in millions of yens)

	Sep 2021	Sep 2020
Quarterly operating results		
Quarterly operating results		
Consolidated operating results		
Consolidated income statements information		
Net sales		
Net sales	8,850	8,981
% change	-1.5	-
Operating profit		
Operating profit	1,154	1,137
% change	1.5	-
Ordinary profit		
Ordinary profit	1,160	1,142
% change	1.5	-
Profit attributable to owners of parent		
Profit attributable to owners of parent	790	756
% change	4.5	-
Note to consolidated income statements information		
Comprehensive income		
Comprehensive income	718	1,032
Change in comprehensive income	-30.4	-
Other consolidated operating results		
Basic earnings per share (Yen)	132.61	128.10
Diluted earnings per share (Yen)	-	-
Note to 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)等を第1四半期連結会計期間の期首から適用しており、2021年3月期第2四半期に係る各数値については、当該会計基準等を遡って適用した後の数値となっています。これにより、2021年3月期第2四半期の対前年同四半期増減率は記載していません。	

## Business Results-Quarterly financial positions

(in millions of yens)

	Sep 2021	Mar 2021
Quarterly financial positions		
Quarterly financial positions		
Consolidated financial positions		
Total assets	10,374	10,481
Net assets	6,867	6,312
Capital adequacy ratio (%)	66.2	60.2
Note to consolidated financial positions		
Owner's equity	6,867	6,312
Note to financial positions	-	-

## Business Results-Note to quarterly business results

	Sep 2021
Quarterly note to business results	
Quarterly note to business results	
Note to consolidated financial results	

## Quarterly Dividends

(in millions of yens)

	Mar 2022	Sep 2021	Mar 2021
Quarterly dividends			
Quarterly dividends			
Dividends			
Dividend per share (Yen)			
Dividend per share (Yen)			
First quarter			
Result	-		-
Second quarter			
Result	35.00		22.00
Third quarter			
Result			-
Forecast	-		
Upper	-		
Lower	-		
Year end			
Result			48.00
Forecast	35.00		
Upper	-		
Lower	-		
Annual			
Result			70.00
Forecast	70.00		
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 2022
Quarterly forecasts	
Quarterly forecasts	
Title for forecasts	3 . 2022年3月期の 連結業績予想（2021 年4月1日～2022年 3月31日）
Preamble to consolidated forecasts	
Preamble to forecasts	-
Main table of consolidated forecasts	
Net sales	
Net sales	
Forecast	16,800
Upper	-
Lower	-
% change	
Forecast	-5.1
Upper	-
Lower	-
Operating profit	
Operating profit	
Forecast	2,100

Upper	-
Lower	-
% change	
Forecast	10.4
Upper	-
Lower	-
Ordinary profit	
Ordinary profit	
Forecast	2,100
Upper	-
Lower	-
% change	
Forecast	10.8
Upper	-
Lower	-
Profit attributable to owners of parent	
Profit attributable to owners of parent	
Forecast	1,400
Upper	-
Lower	-
% change	
Forecast	8.6
Upper	-
Lower	-
Basic earnings per share (Yen)	
Basic earnings per share (Yen)	
Forecast	234.17
Upper	-
Lower	-
Note to consolidated forecasts	
Note to forecasts	2022年3月期の期首より「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)等を適用するため、上記の連結業績予想は当該会計基準を適用した後の金額となっており、対前期増減率については、当該会計基準等を遡及適用した2021年3月期と比較して算定されております。
Correction of financial forecast from the most recent financial forecast	
Correction of financial forecast from the most recent financial forecast	
Forecast	true

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

Sep 2021

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 -

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-Applying of specific accounting of the consolidated quarterly financial statements

Sep 2021

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

true

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

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

-

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

Sep 2021

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

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, 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

Sep 2021

Mar 2021

Sep 2020

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)

6,000,000

6,000,000

Number of treasury stock at the end of fiscal year

15,543

56,443

Average number of shares

5,961,889

5,904,655

Note to number of issued and outstanding shares (common stock)

Note to number of issued and outstanding shares (common stock)

(注)期末自己株式数及び期中平均株式数については、従業員持株会信託の保有する当社株式を控除対象の自己株式に含めて算定しております。

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