

## Document and entity information

|                                              | May 2022   | Feb 2022                      |
|----------------------------------------------|------------|-------------------------------|
| Company information                          |            |                               |
| Company information                          |            |                               |
| FASF member mark                             |            | true                          |
| Document name                                |            | 第3 四半期決算短信<br>〔日本基準〕(連<br>結)  |
| Filing date                                  |            | 2022-04-07                    |
| Company name                                 |            | Nihon Enterprise<br>Co.,Ltd.  |
| Securities code                              |            | 4829                          |
| URL                                          |            | https://www.nihon-<br>e.co.jp |
| Representative                               |            |                               |
| Title                                        |            | 代表取締役社長                       |
| Name                                         |            | 植田勝典                          |
| Inquiries                                    |            |                               |
| Title                                        |            | 常務取締役                         |
| Name                                         |            | 田中勝                           |
| Tel                                          |            | 03-5774-5730                  |
| Other                                        |            |                               |
| Quarterly statement filing date (as planned) |            | 2022-04-14                    |
| Supplemental material of quarterly results   |            | true                          |
| 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<br>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                              | 2022-05-31 |                               |
| Quarterly period                             |            | 3                             |

## Business Results-Quarterly operating results

(in millions of yens)

|                                                    | Feb 2022                                                                                                                                       | Feb 2021 |
|----------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------|----------|
| Quarterly operating results                        |                                                                                                                                                |          |
| Quarterly operating results                        |                                                                                                                                                |          |
| Consolidated operating results                     |                                                                                                                                                |          |
| Consolidated income statements information         |                                                                                                                                                |          |
| Net sales                                          |                                                                                                                                                |          |
| Net sales                                          | 2,971                                                                                                                                          | 3,161    |
| % change                                           | -                                                                                                                                              | 20.7     |
| Operating profit                                   |                                                                                                                                                |          |
| Operating profit                                   | 53                                                                                                                                             | 204      |
| % change                                           | -                                                                                                                                              | 6.3      |
| Ordinary profit                                    |                                                                                                                                                |          |
| Ordinary profit                                    | 60                                                                                                                                             | 217      |
| % change                                           | -                                                                                                                                              | -6.7     |
| Profit attributable to owners of parent            |                                                                                                                                                |          |
| Profit attributable to owners of parent            | -4                                                                                                                                             | 60       |
| % change                                           | -                                                                                                                                              | -60.2    |
| Note to consolidated income statements information |                                                                                                                                                |          |
| Comprehensive income                               |                                                                                                                                                |          |
| Comprehensive income                               | 8                                                                                                                                              | 82       |
| Change in comprehensive income                     | -                                                                                                                                              | -53.4    |
| Other consolidated operating results               |                                                                                                                                                |          |
| Basic earnings per share (Yen)                     | -0.12                                                                                                                                          | 1.52     |
| Diluted earnings per share (Yen)                   | -                                                                                                                                              | 1.52     |
| Note to consolidated operating results             |                                                                                                                                                |          |
| Note to operating results                          | <p>(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より適用しており、2022年5月期第3四半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であることから、対前年同四半期増減率は記載しておりません。</p> |          |

## Business Results-Quarterly financial positions

(in millions of yens)

|                                          | Feb 2022 | May 2021 |
|------------------------------------------|----------|----------|
| Quarterly financial positions            |          |          |
| Quarterly financial positions            |          |          |
| Consolidated financial positions         |          |          |
| Total assets                             | 5,554    | 6,132    |
| Net assets                               | 4,813    | 5,182    |
| Capital adequacy ratio (%)               | 84.3     | 82.5     |
| Net assets per share (Yen)               | 121.53   | 126.06   |
| Note to consolidated financial positions |          |          |
| Owner's equity                           | 4,682    | 5,059    |

(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より適用しており、2022年5月期第3四半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 quarterly business results

Feb 2022

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 2022 | Feb 2022 | May 2021 |
|------------------------------------------------------------------------|----------|----------|----------|
| Quarterly dividends                                                    |          |          |          |
| Quarterly dividends                                                    |          |          |          |
| Dividends                                                              |          |          |          |
| Dividend per share (Yen)                                               |          |          |          |
| Dividend per share (Yen)                                               |          |          |          |
| First quarter                                                          |          |          |          |
| Result                                                                 | -        |          | -        |
| Second quarter                                                         |          |          |          |
| Result                                                                 | 0.00     |          | 0.00     |
| Third quarter                                                          |          |          |          |
| Result                                                                 | -        |          | -        |
| Year end                                                               |          |          |          |
| Result                                                                 |          |          | 3.00     |
| Forecast                                                               | 3.00     |          |          |
| Upper                                                                  | -        |          |          |
| Lower                                                                  | -        |          |          |
| Annual                                                                 |          |          |          |
| Result                                                                 |          |          | 3.00     |
| Forecast                                                               | 3.00     |          |          |
| 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 2022

Quarterly forecasts

Quarterly forecasts

Title for forecasts

3. 2022年5月期の連結業績予想(2021年6月1日~2022年5月31日)

|                                                                          |  |                                                                                                             |
|--------------------------------------------------------------------------|--|-------------------------------------------------------------------------------------------------------------|
| Preamble to consolidated forecasts                                       |  |                                                                                                             |
| Preamble to forecasts                                                    |  | -                                                                                                           |
| Main table of consolidated forecasts                                     |  |                                                                                                             |
| Net sales                                                                |  |                                                                                                             |
| Net sales                                                                |  |                                                                                                             |
| Forecast                                                                 |  | 4,730                                                                                                       |
| Upper                                                                    |  | -                                                                                                           |
| Lower                                                                    |  | -                                                                                                           |
| % change                                                                 |  |                                                                                                             |
| Forecast                                                                 |  | -                                                                                                           |
| Upper                                                                    |  | -                                                                                                           |
| Lower                                                                    |  | -                                                                                                           |
| Operating profit                                                         |  |                                                                                                             |
| Operating profit                                                         |  |                                                                                                             |
| Forecast                                                                 |  | 375                                                                                                         |
| Upper                                                                    |  | -                                                                                                           |
| Lower                                                                    |  | -                                                                                                           |
| % change                                                                 |  |                                                                                                             |
| Forecast                                                                 |  | -                                                                                                           |
| Upper                                                                    |  | -                                                                                                           |
| Lower                                                                    |  | -                                                                                                           |
| Ordinary profit                                                          |  |                                                                                                             |
| Ordinary profit                                                          |  |                                                                                                             |
| Forecast                                                                 |  | 380                                                                                                         |
| Upper                                                                    |  | -                                                                                                           |
| Lower                                                                    |  | -                                                                                                           |
| % change                                                                 |  |                                                                                                             |
| Forecast                                                                 |  | -                                                                                                           |
| Upper                                                                    |  | -                                                                                                           |
| Lower                                                                    |  | -                                                                                                           |
| Profit attributable to owners of parent                                  |  |                                                                                                             |
| Profit attributable to owners of parent                                  |  |                                                                                                             |
| Forecast                                                                 |  | 255                                                                                                         |
| Upper                                                                    |  | -                                                                                                           |
| Lower                                                                    |  | -                                                                                                           |
| % change                                                                 |  |                                                                                                             |
| Forecast                                                                 |  | -                                                                                                           |
| Upper                                                                    |  | -                                                                                                           |
| Lower                                                                    |  | -                                                                                                           |
| Basic earnings per share (Yen)                                           |  |                                                                                                             |
| Basic earnings per share (Yen)                                           |  |                                                                                                             |
| Forecast                                                                 |  | 6.35                                                                                                        |
| Upper                                                                    |  | -                                                                                                           |
| Lower                                                                    |  | -                                                                                                           |
| Correction of financial forecast from the most recent financial forecast |  |                                                                                                             |
| Correction of financial forecast from the most recent financial forecast |  |                                                                                                             |
| Forecast                                                                 |  | -                                                                                                           |
| Note to consolidated forecasts                                           |  |                                                                                                             |
| Note to forecasts                                                        |  | 2022年5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)等を適用しており、上記の連結業績は当該会計基準等を適用した後の金額であることから、対前期増減率は記載しておりません。 |

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

|                                                                                                                                |                                                                                       |
|--------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------|
| 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) | true                                                                                  |
| Number of subsidiaries newly consolidated                                                                                      | -                                                                                     |
| Number of subsidiaries excluded from consolidation                                                                             | 1                                                                                     |
| Note to material changes in subsidiaries during this period                                                                    |                                                                                       |
| Note to material changes in subsidiaries during this period                                                                    | (注)(添付資料)8ページ「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(当四半期連結累計期間における重要な子会社の異動)」をご覧ください。 |

## Notes, Quarterly-Applying of specific accounting of the consolidated quarterly financial statements

|                                                                                            |  |          |
|--------------------------------------------------------------------------------------------|--|----------|
|                                                                                            |  | Feb 2022 |
| 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 |  |          |
| Note to applying of specific accounting of the consolidated quarterly financial statements |  | -        |

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

|                                                                                            |  |          |
|--------------------------------------------------------------------------------------------|--|----------|
|                                                                                            |  | Feb 2022 |
| 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

|                                                                                              |            |            |            |
|----------------------------------------------------------------------------------------------|------------|------------|------------|
| 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) | 40,134,900 | 40,134,900 |            |
| Number of treasury stock at the end of fiscal year                                           | 1,600,000  | -          |            |
| Average number of shares                                                                     | 39,888,746 |            | 40,133,498 |
| 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.**