

## 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		2022-05-12
Company name		Business Engineering Corporation
Stock exchange listings		
Tokyo		true
Tokyo Prime		true
Tokyo Standard		-
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		-
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
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		
Date of general shareholders' meeting (as planned)		2022-06-24
Dividend payable date (as planned)		2022-06-27
Annual securities report filing date (as planned)		2022-06-27
Supplemental material of annual results		true
Way of getting		-
Convening briefing of annual results		true
Target audience		アナリスト向け

## 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	17,760	17,707
% change	0.3	-
Operating profit		
Operating profit	2,412	1,902
% change	26.8	-
Ordinary profit		
Ordinary profit	2,443	1,895
% change	28.9	-
Profit attributable to owners of parent		
Profit attributable to owners of parent	1,643	1,288
% change	27.5	-
Note to consolidated income statements information		
Comprehensive income		
Comprehensive income	1,489	1,427
Change in comprehensive income	4.3	-
Other consolidated operating results		
Basic earnings per share (Yen)	274.93	217.88
Diluted earnings per share (Yen)	-	-
Rate of return on equity (%)	23.8	22.7
Ordinary profit to total assets ratio (%)	22.2	19.9
Operating profit to net sales ratio (%)	13.6	10.7
Note to consolidated operating results		
Investment profit (loss) on equity method	-	-
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)等を当連結会計年度の期首から適用しており、2021年3月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つております。これにより2021年3月期の対前期増減率は記載していません。</p>	

## Business Results-Financial positions

(in millions of yens)

	Mar 2022	Mar 2021
Financial positions		
Financial positions		
Consolidated financial positions		
Total assets	11,491	10,481
Net assets	7,475	6,312
Capital adequacy ratio (%)	65.1	60.2
Net assets per share (Yen)	1,245.92	1,062.12
Note to consolidated financial positions		
Owner's equity	7,475	6,312
Note to financial positions	-	-

## Business Results-Cash flows

(in millions of yens)

	Mar 2022	Mar 2021
Cash flows		
Cash flows		
Consolidated cash flows		
Cash flows from operating activities	2,287	2,539
Cash flows from investing activities	-713	-817
Cash flows from financing activities	-701	196
Cash and equivalents, end of period	4,945	4,078
Note to consolidated cash flows		
Note to cash flows	-	

## 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		35.00	22.00
Forecast	21.00		
Upper	-		
Lower	-		
Third quarter			
Result		-	-
Forecast	-		
Upper	-		
Lower	-		
Year end			
Result		49.00	48.00
Forecast	21.00		
Upper	-		
Lower	-		
Annual			
Result		84.00	70.00
Forecast	42.00		
Upper	-		
Lower	-		
Total dividend paid			
Total dividend paid			
Annual			
Result		503	418
Payout ratio (consolidated)			
Payout ratio (%)			
Annual			
Result		30.6	32.1
Forecast	28.5		
Ratio of total amount of dividends to net assets (consolidated)			
Ratio of total amount of dividends to net assets (%)			
Annual			
Result		7.3	7.3

Note to dividends

Note to dividends

Annual

(注) 1. 配当金総額には、従業員持株会信託が保有する当社株式に対する配当金が次のとおり含まれております。 2021年3月期：2百万円  
2022年3月期：0百万円  
2. 2023年3月期配当予想は、2022年6月1日効力発生予定の1対2の株式分割後の金額となります。配当予想につきましては、添付資料5ページの「1. 経営成績等の概況(5) 利益配分に関する基本方針 および当期・次期の配当」をご覧ください。

## 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	17,900	8,900
Upper	-	-
Lower	-	-
% change		
Forecast	0.8	0.6
Upper	-	-
Lower	-	-
Operating profit		
Operating profit		
Forecast	2,600	1,230
Upper	-	-
Lower	-	-
% change		
Forecast	7.8	6.5
Upper	-	-
Lower	-	-
Ordinary profit		
Ordinary profit		
Forecast	2,600	1,230
Upper	-	-
Lower	-	-
% change		
Forecast	6.4	6.0
Upper	-	-
Lower	-	-
Profit attributable to owners of parent		
Profit attributable to owners of parent		
Forecast	1,770	830

Upper	-	-
Lower	-	-
% change		
Forecast	7.7	5.0
Upper	-	-
Lower	-	-
Basic earnings per share (Yen)		
Basic earnings per share (Yen)		
Forecast	295.00	138.33
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)	-
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-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	-

## 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)	6,000,000	6,000,000
Number of treasury stock at the end of fiscal year	67	56,443
Average number of shares	5,978,530	5,915,963
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	17,403	17,305
% change	0.6	-
Operating profit		
Operating profit	2,097	1,637
% change	28.1	-
Ordinary profit		
Ordinary profit	2,088	1,589
% change	31.4	-
Profit		
Profit	1,414	1,088
% change	29.9	-
Other non-consolidated operating results		
Basic earnings per share (Yen)	236.52	184.06
Diluted earnings per share (Yen)	-	-
Note to non-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)等を当事業年度の期首から適用しており、2021年3月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月期の対前期増減率は記載していません。</p>	

## 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	11,324	10,289
Net assets	6,620	5,682
Capital adequacy ratio (%)	58.5	55.2
Net assets per share (Yen)	1,103.39	956.10
Note to non-consolidated financial positions		
Owner's equity	6,620	5,682
Note to financial positions		
	-	

## Business Results-Note to overview of nonconsolidated business results

Note to non-consolidated financial results

Note to non-consolidated financial results

Note to non-consolidated financial results

Note to financial results

-

## Overview of nonconsolidated Forecasts

(in millions of yens)

	Mar 2023	Sep 2022
Non-consolidated forecasts		
Non-consolidated forecasts		
Title for forecasts	2 . 2023年3月期の個別業績予想（2022年4月1日～2023年3月31日）	
Preamble to non-consolidated forecasts		
Preamble to forecasts	-	
Main table of non-consolidated forecasts		
Net sales		
Net sales		
Forecast	17,500	8,700
Upper	-	-
Lower	-	-
% change		
Forecast	0.6	0.1
Upper	-	-
Lower	-	-
Ordinary profit		
Ordinary profit		
Forecast	2,220	1,040
Upper	-	-
Lower	-	-
% change		
Forecast	6.3	6.1
Upper	-	-
Lower	-	-
Profit		
Profit		
Forecast	1,520	700
Upper	-	-
Lower	-	-
% change		
Forecast	7.5	4.7
Upper	-	-
Lower	-	-
Basic earnings per share (Yen)		
Basic earnings per share (Yen)		
Forecast	253.34	116.67
Upper	-	-
Lower	-	-
Note to non-consolidated forecasts		
Note to forecasts	-	

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