

Document and entity information

May 2022

Company information	
Company information	
Document name	決算短信〔日本基準〕（連結）
FASF member mark	-
Filing date	2022-07-14
Company name	Nihon Enterprise Co.,Ltd.
Securities code	4829
URL	https://www.nihon-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	
Date of general shareholders' meeting (as planned)	2022-08-26
Dividend payable date (as planned)	2022-08-29
Annual securities report filing date (as planned)	2022-08-26
Supplemental material of annual results	true
Way of getting	-
Convening briefing of annual results	true
Target audience	（動画配信のみ）
Note to fraction processing method	（百万円未満切捨て）
Stock exchange listings	
Tokyo	true
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

Business Results-Operating results

(in millions of yens)

	May 2022	May 2021
Operating results		
Operating results		
Consolidated operating results		
Consolidated income statements information		
Net sales		
Net sales	4,019	4,346
% change	-	21.1
Operating profit		
Operating profit	102	338
% change	-	26.6
Ordinary profit		
Ordinary profit	153	355
% change	-	14.6
Profit attributable to owners of parent		
Profit attributable to owners of parent	71	134
% change	-	-23.8
Note to consolidated income statements information		
Comprehensive income		
Comprehensive income	89	160
Change in comprehensive income	-	-22.9
Other consolidated operating results		
Basic earnings per share (Yen)	1.81	3.35
Diluted earnings per share (Yen)	-	3.35
Rate of return on equity (%)	1.5	2.7
Ordinary profit to total assets ratio (%)	2.6	5.8
Operating profit to net sales ratio (%)	2.6	7.8
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より適用しており、2022年5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であることから、対前期増減率は記載しておりません。</p>	

Business Results-Financial positions

(in millions of yens)

	May 2022	May 2021
Financial positions		
Financial positions		
Consolidated financial positions		
Total assets	5,664	6,132
Net assets	4,892	5,182
Capital adequacy ratio (%)	84.0	82.5
Net assets per share (Yen)	123.50	126.06
Note to consolidated financial positions		
Owner's equity	4,759	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)等を当連結会計年度の期首より適用しており、2022年5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)

	May 2022	May 2021
Cash flows		
Cash flows		
Consolidated cash flows		
Cash flows from operating activities	11	483
Cash flows from investing activities	-96	-130
Cash flows from financing activities	-435	-330
Cash and equivalents, end of period	4,188	4,708
Note to consolidated cash flows		
Note to cash flows	-	

Business Results-Note to business results

May 2022

Note to business results	
Note to business results	
Note to consolidated financial results	
Note to consolidated financial results	-

Dividends

(in millions of yens)

	May 2023	May 2022	May 2021
Dividends			
Dividends			
Dividends			
Dividend per share (Yen)			
Dividend per share (Yen)			
First quarter			
Result		-	-
Forecast	-		
Upper	-		
Lower	-		
Second quarter			
Result		0.00	0.00
Forecast	0.00		
Upper	-		
Lower	-		
Third quarter			
Result		-	-
Forecast	-		
Upper	-		
Lower	-		
Year end			
Result		2.00	3.00
Forecast	2.00		
Upper	-		

Lower	-		
Annual			
Result		2.00	3.00
Forecast	2.00		
Upper	-		
Lower	-		
Total dividend paid			
Total dividend paid			
Annual			
Result		77	120
Payout ratio (consolidated)			
Payout ratio (%)			
Annual			
Result		110.5	89.6
Forecast	76.9		
Ratio of total amount of dividends to net assets (consolidated)			
Ratio of total amount of dividends to net assets (%)			
Annual			
Result		1.6	2.4
Note to dividends			
Note to dividends			
Annual		-	

Forecasts

(in millions of yen)

	May 2023	Nov 2022
Forecasts		
Forecasts		
Title for forecasts	3 . 2023年5月期の 連結業績予想（2022 年6月1日～2023年 5月31日）	
Preamble to consolidated forecasts		
Preamble to forecasts	-	
Main table of consolidated forecasts		
Net sales		
Net sales		
Forecast	4,300	-
Upper	-	-
Lower	-	-
% change		
Forecast	7.0	-
Upper	-	-
Lower	-	-
Operating profit		
Operating profit		
Forecast	195	-
Upper	-	-
Lower	-	-
% change		
Forecast	89.9	-
Upper	-	-
Lower	-	-
Ordinary profit		
Ordinary profit		
Forecast	200	-
Upper	-	-
Lower	-	-
% change		
Forecast	29.9	-
Upper	-	-
Lower	-	-
Profit attributable to owners of parent		

Profit attributable to owners of parent		
Forecast	100	-
Upper	-	-
Lower	-	-
% change		
Forecast	39.6	-
Upper	-	-
Lower	-	-
Basic earnings per share (Yen)		
Basic earnings per share (Yen)		
Forecast	2.60	-
Upper	-	-
Lower	-	-
Note to consolidated forecasts		
Note to forecasts	(注)当社は年次での業務管理を行っているため、第2四半期(累計)の連結業績予想の記載を省略しております。	

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

		May 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)		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)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(当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-Changes in accounting policies and accounting estimates retrospective restatement

		May 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		

Notes-Number of issued and outstanding shares common stock

	May 2022	May 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)	38,534,900	40,134,900
Number of treasury stock at the end of fiscal year	-	-
Average number of shares	39,547,503	40,133,814
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)

	May 2022	May 2021
Non-consolidated operating results		
Non-consolidated operating results		
Non-consolidated operating results		
Non-consolidated income statements information		
Net sales		
Net sales	1,948	1,835
% change	-	28.4
Operating profit		
Operating profit	-179	-56
% change	-	-
Ordinary profit		
Ordinary profit	-45	74
% change	-	-32.2
Profit		
Profit	481	-14
% change	-	-
Other non-consolidated operating results		
Basic earnings per share (Yen)	12.19	-0.37
Diluted earnings per share (Yen)	-	-0.37
Note to non-consolidated operating results		
Note to operating results	-	-

Business Results-Overview of nonconsolidated financial positions

(in millions of yens)

	May 2022	May 2021
Non-consolidated financial positions		
Non-consolidated financial positions		
Non-consolidated financial positions		
Total assets	4,492	4,376
Net assets	4,231	4,127
Capital adequacy ratio (%)	94.2	94.3
Net assets per share (Yen)	109.77	102.77
Note to non-consolidated financial positions		
Owner's equity	4,229	4,124
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)

May 2023

Non-consolidated forecasts

Non-consolidated forecasts

Preamble to non-consolidated forecasts

Preamble to forecasts

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.