

Document and entity information

	Mar 2023	Dec 2022
Company information		
Company information		
FASF member mark		true
Document name		第3四半期決算短信 〔日本基準〕(連結)
Filing date		2023-02-09
Company name		Business Engineering Corporation
Stock exchange listings		
Tokyo		
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		https://www.b-en-g.co.jp/
Business category		
General Business	true	
Specific Business	-	
Fiscal Year End	2023-03-31	
Quarterly period		3
Representative		
Title		取締役社長
Name		羽田 雅一
Inquiries		
Title		専務取締役 経営統括 本部長
Name		別納 成明
Tel		03-3510-1600
Other		
Quarterly statement filing date (as planned)		2023-02-13
Dividend payable date (as planned)		-
Supplemental material of quarterly results		-
Way of getting		-
Convening briefing of quarterly results		-
Target for briefing of quarterly results		-

Business Results-Quarterly operating results

(in millions of yens)

	Dec 2022	Dec 2021
Quarterly operating results		
Quarterly operating results		
Consolidated operating results		
Consolidated income statements information		
Net sales		
Net sales	13,733	13,238
% change	3.7	-1.2
Operating profit		
Operating profit	2,529	1,913
% change	32.2	26.4
Ordinary profit		
Ordinary profit	2,535	1,917
% change	32.2	26.2
Profit attributable to owners of parent		
Profit attributable to owners of parent	1,715	1,304
% change	31.5	29.9
Note to consolidated income statements information		
Comprehensive income		
Comprehensive income	1,728	1,183
Change in comprehensive income	46.1	1.5
Other consolidated operating results		
Basic earnings per share (Yen)	143.00	109.25
Diluted earnings per share (Yen)	-	-
Note to consolidated operating results		
Note to operating results	<p>(注) 当社は、2022年6月1日付で普通株式1株につき2株の割合で株式分割をいたしました。前連結会計年度の期首に当該株式分割が行われたと仮定して1株当たり四半期純利益を算定しております。</p>	

Business Results-Quarterly financial positions

(in millions of yens)

	Dec 2022	Mar 2022
Quarterly financial positions		
Quarterly financial positions		
Consolidated financial positions		
Total assets	12,380	11,491
Net assets	8,657	7,475
Capital adequacy ratio (%)	69.9	65.1
Note to consolidated financial positions		
Owner's equity	8,657	7,475
Note to financial positions	-	-

Business Results-Note to quarterly business results

Dec 2022

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

Quarterly Dividends

(in millions of yens)

	Mar 2023	Dec 2022	Mar 2022
Quarterly dividends			
Quarterly dividends			
Dividends			
Dividend per share (Yen)			
Dividend per share (Yen)			
First quarter			
Result	-		-
Second quarter			
Result	21.00		35.00
Third quarter			
Result	-		-
Year end			
Result			49.00
Forecast	43.00		
Upper	-		
Lower	-		
Annual			
Result			84.00
Forecast	64.00		
Upper	-		
Lower	-		
Correction of dividend forecast from the most recent dividend forecast			
Correction of dividend forecast from the most recent dividend forecast			
Annual		true	
Note to dividends			
Note to dividends			
Annual			当社は、2022年6月1日付で普通株式1株につき2株の割合で株式分割をいたしました。そのため2022年3月期については、当該株式分割前の実績を記載しております。

Quarterly Forecasts

(in millions of yens)

	Mar 2023
Quarterly forecasts	
Quarterly 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	18,300
Upper	-
Lower	-
% change	
Forecast	3.0
Upper	-
Lower	-

Operating profit		
Operating profit		
Forecast		3,200
Upper		-
Lower		-
% change		
Forecast		32.6
Upper		-
Lower		-
Ordinary profit		
Ordinary profit		
Forecast		3,200
Upper		-
Lower		-
% change		
Forecast		31.0
Upper		-
Lower		-
Profit attributable to owners of parent		
Profit attributable to owners of parent		
Forecast		2,290
Upper		-
Lower		-
% change		
Forecast		39.3
Upper		-
Lower		-
Basic earnings per share (Yen)		
Basic earnings per share (Yen)		
Forecast		190.84
Upper		-
Lower		-
Note to consolidated forecasts		
Note to forecasts		当社は、2022年6月1日付で普通株式1株につき2株の割合で株式分割をいたしました。当該株式分割を反映した期中平均株式数を基に1株当たり当期純利益を算定しております。
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

Dec 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

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

	Dec 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	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

	Dec 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	-
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

	Dec 2022	Mar 2022	Dec 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)	12,000,000	12,000,000	
Number of treasury stock at the end of fiscal year	198	134	
Average number of shares	11,999,843		11,943,051
Note to number of issued and outstanding shares (common stock)			

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

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