

## Document and entity information

Mar 2023

Company information		
Company information		
FASF member mark		true
Document name		決算短信〔日本基準〕(連結)
Filing date		2023-05-12
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		2023-03-31
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		
Date of general shareholders' meeting (as planned)		2023-06-23
Dividend payable date (as planned)		2023-06-26
Annual securities report filing date (as planned)		2023-06-27
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 2023	Mar 2022
Operating results		
Operating results		
Consolidated operating results		
Consolidated income statements information		
Net sales		
Net sales	18,506	17,760
% change	4.2	0.3
Operating profit		
Operating profit	3,246	2,412
% change	34.5	26.8
Ordinary profit		
Ordinary profit	3,250	2,443
% change	33.0	28.9
Profit attributable to owners of parent		
Profit attributable to owners of parent	2,328	1,643
% change	41.6	27.5
Note to consolidated income statements information		
Comprehensive income		
Comprehensive income	2,357	1,489
Change in comprehensive income	58.3	4.3
Other consolidated operating results		
Basic earnings per share (Yen)	194.02	137.46
Diluted earnings per share (Yen)	-	-
Rate of return on equity (%)	27.8	23.8
Ordinary profit to total assets ratio (%)	26.1	22.2
Operating profit to net sales ratio (%)	17.5	13.6
Note to consolidated operating results		
Investment profit (loss) on equity method	-	-
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株当たり当期純利益を算定しております。</p>	

## Business Results-Financial positions

(in millions of yens)

	Mar 2023	Mar 2022
Financial positions		
Financial positions		
Consolidated financial positions		
Total assets	13,408	11,491
Net assets	9,287	7,475
Capital adequacy ratio (%)	69.3	65.1
Net assets per share (Yen)	773.95	622.96
Note to consolidated financial positions		
Owner's equity	9,287	7,475

(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株当たり純資産を算定しております。

## Business Results-Cash flows

(in millions of yens)

	Mar 2023	Mar 2022
Cash flows		
Cash flows		
Consolidated cash flows		
Cash flows from operating activities	3,278	2,287
Cash flows from investing activities	-696	-713
Cash flows from financing activities	-549	-701
Cash and equivalents, end of period	6,966	4,945
Note to consolidated cash flows		
Note to cash flows	-	

## Dividends

(in millions of yens)

	Mar 2024	Mar 2023	Mar 2022
Dividends			
Dividends			
Dividends			
Dividend per share (Yen)			
Dividend per share (Yen)			
First quarter			
Result		-	-
Forecast	-		
Upper	-		
Lower	-		
Second quarter			
Result		21.00	35.00
Forecast	32.00		
Upper	-		
Lower	-		
Third quarter			
Result		-	-
Forecast	-		
Upper	-		
Lower	-		
Year end			
Result		43.00	49.00
Forecast	32.00		
Upper	-		
Lower	-		
Annual			
Result		64.00	84.00
Forecast	64.00		
Upper	-		
Lower	-		
Total dividend paid			
Total dividend paid			
Annual			
Result		767	503
Payout ratio (consolidated)			

Payout ratio (%)			
Annual			
Result		33.0	30.6
Forecast	33.0		
Ratio of total amount of dividends to net assets (consolidated)			
Ratio of total amount of dividends to net assets (%)			
Annual			
Result		9.2	7.3
Note to dividends			
Note to dividends			
Annual		(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。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。	

## Forecasts

(in millions of yens)

	Mar 2024	Sep 2023
Forecasts		
Forecasts		
Title for forecasts	3. 2024年3月期の連結業績予想(2023年4月1日~2024年3月31日)	
Preamble to consolidated forecasts		
Preamble to forecasts	-	
Main table of consolidated forecasts		
Net sales		
Net sales		
Forecast	18,800	9,200
Upper	-	-
Lower	-	-
% change		
Forecast	1.6	3.8
Upper	-	-
Lower	-	-
Operating profit		
Operating profit		
Forecast	3,450	1,650
Upper	-	-
Lower	-	-
% change		
Forecast	6.3	2.2
Upper	-	-
Lower	-	-
Ordinary profit		
Ordinary profit		
Forecast	3,450	1,650
Upper	-	-
Lower	-	-
% change		
Forecast	6.1	1.8
Upper	-	-
Lower	-	-
Profit attributable to owners of parent		
Profit attributable to owners of parent		
Forecast	2,330	1,110
Upper	-	-
Lower	-	-

% change		
Forecast	0.1	1.7
Upper	-	-
Lower	-	-
Basic earnings per share (Yen)		
Basic earnings per share (Yen)		
Forecast	194.17	92.50
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 2023
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 2023
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	-
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 2023	Mar 2022
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	11,999,833	11,957,060
Note to number of issued and outstanding shares (common stock)	(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期末発行済株式数(自己株式を含む)、期末自己株式数、期中平均株式数を算定しております。	

## Business Results-Overview of nonconsolidated operating results

(in millions of yens)

	Mar 2023	Mar 2022
Non-consolidated operating results		
Non-consolidated operating results		
Non-consolidated operating results		
Non-consolidated income statements information		
Net sales		
Net sales	18,047	17,403
% change	3.7	0.6
Operating profit		
Operating profit	2,806	2,097
% change	33.8	28.1
Ordinary profit		
Ordinary profit	2,785	2,088
% change	33.3	31.4
Profit		
Profit	2,003	1,414
% change	41.7	29.9
Other non-consolidated operating results		
Basic earnings per share (Yen)	166.93	118.26
Diluted earnings per share (Yen)	-	-
Note to non-consolidated operating results	(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。前事業年度の期首に当該株式分割が行われたと仮定して1株当たり当期純利益を算定しております。	

## Business Results-Overview of nonconsolidated financial positions

(in millions of yens)

	Mar 2023	Mar 2022
Non-consolidated financial positions		
Non-consolidated financial positions		
Non-consolidated financial positions		
Total assets	13,229	11,324
Net assets	8,118	6,620
Capital adequacy ratio (%)	61.4	58.5
Net assets per share (Yen)	676.58	551.69
Note to non-consolidated financial positions		
Owner's equity	8,118	6,620

(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。前事業年度の期首に当該株式分割が行われたと仮定して1株当たり純資産を算定しております。

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

Mar 2023

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 2024

Sep 2023

Non-consolidated forecasts		Mar 2024	Sep 2023
Non-consolidated forecasts			
Title for forecasts		2. 2024年3月期の個別業績予想(2023年4月1日~2024年3月31日)	
Preamble to non-consolidated forecasts			
Preamble to forecasts		-	-
Main table of non-consolidated forecasts			
Net sales			
Net sales			
Forecast		18,400	9,000
Upper		-	-
Lower		-	-
% change			
Forecast		2.0	4.4
Upper		-	-
Lower		-	-
Ordinary profit			
Ordinary profit			
Forecast		3,000	1,440
Upper		-	-
Lower		-	-
% change			
Forecast		7.7	1.0
Upper		-	-
Lower		-	-
Profit			
Profit			
Forecast		2,010	980
Upper		-	-
Lower		-	-
% change			
Forecast		0.3	1.6
Upper		-	-
Lower		-	-
Basic earnings per share (Yen)			
Basic earnings per share (Yen)			
Forecast		167.50	81.67
Upper		-	-
Lower		-	-
Note to non-consolidated forecasts			

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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.