

Document and entity information

May 2023

Company information	
Company information	
Document name	決算短信〔日本基準〕（連結）
FASF member mark	-
Filing date	2023-07-14
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)	2023-08-25
Dividend payable date (as planned)	2023-08-28
Annual securities report filing date (as planned)	2023-08-25
Supplemental material of annual results	true
Way of getting	-
Convening briefing of annual results	true
Target audience	（決算説明動画を配信予定）
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	2023-05-31

Business Results-Operating results

(in millions of yens)

	May 2023	May 2022
Operating results		
Operating results		
Consolidated operating results		
Consolidated income statements information		
Net sales		
Net sales	4,210	4,019
% change	4.7	-
Operating profit		
Operating profit	180	102
% change	75.7	-
Ordinary profit		
Ordinary profit	190	153
% change	23.5	-
Profit attributable to owners of parent		
Profit attributable to owners of parent	103	71
% change	44.1	-
Note to consolidated income statements information		
Comprehensive income		
Comprehensive income	119	89
Change in comprehensive income	32.9	-
Other consolidated operating results		
Basic earnings per share (Yen)	2.68	1.81
Diluted earnings per share (Yen)	-	-
Rate of return on equity (%)	2.2	1.5
Ordinary profit to total assets ratio (%)	3.3	2.6
Operating profit to net sales ratio (%)	4.3	2.6
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)等を前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 2023	May 2022
Financial positions		
Financial positions		
Consolidated financial positions		
Total assets	5,717	5,664
Net assets	4,926	4,892
Capital adequacy ratio (%)	83.7	84.0
Net assets per share (Yen)	124.18	123.50
Note to consolidated financial positions		
Owner's equity	4,785	4,759
Note to financial positions	-	-

Business Results-Cash flows

(in millions of yens)

	May 2023	May 2022
Cash flows		
Cash flows		
Consolidated cash flows		
Cash flows from operating activities	268	11
Cash flows from investing activities	-47	-96
Cash flows from financing activities	-108	-435
Cash and equivalents, end of period	4,299	4,188
Note to consolidated cash flows		
Note to cash flows	-	

Business Results-Note to business results

	May 2023
Note to business results	
Note to business results	
Note to consolidated financial results	
Note to consolidated financial results	-

Dividends

(in millions of yens)

	May 2024	May 2023	May 2022
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	2.00
Forecast	2.00		
Upper	-		
Lower	-		
Annual			
Result		2.00	2.00
Forecast	2.00		
Upper	-		
Lower	-		
Total dividend paid			
Total dividend paid			
Annual			
Result		77	77
Payout ratio (consolidated)			
Payout ratio (%)			
Annual			
Result		74.6	110.5

Forecast	70.2	
Ratio of total amount of dividends to net assets (consolidated)		
Ratio of total amount of dividends to net assets (%)		
Annual		
Result	1.6	1.6
Note to dividends		
Note to dividends		
Annual	-	

Forecasts

(in millions of yen)

	May 2024	Nov 2023
Forecasts		
Forecasts		
Title for forecasts	3. 2024年5月期の連結業績予想（2023年6月1日～2024年5月31日）	
Preamble to consolidated forecasts		
Preamble to forecasts	-	
Main table of consolidated forecasts		
Net sales		
Net sales		
Forecast	4,500	-
Upper	-	-
Lower	-	-
% change		
Forecast	6.9	-
Upper	-	-
Lower	-	-
Operating profit		
Operating profit		
Forecast	210	-
Upper	-	-
Lower	-	-
% change		
Forecast	16.4	-
Upper	-	-
Lower	-	-
Ordinary profit		
Ordinary profit		
Forecast	220	-
Upper	-	-
Lower	-	-
% change		
Forecast	15.7	-
Upper	-	-
Lower	-	-
Profit attributable to owners of parent		
Profit attributable to owners of parent		
Forecast	110	-
Upper	-	-
Lower	-	-
% change		
Forecast	6.6	-
Upper	-	-
Lower	-	-
Basic earnings per share (Yen)		
Basic earnings per share (Yen)		
Forecast	2.85	-
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 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	-
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

	May 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

	May 2023	May 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)	38,534,900	38,534,900
Number of treasury stock at the end of fiscal year	-	-
Average number of shares	38,534,900	39,547,503
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 2023	May 2022
Non-consolidated operating results		
Non-consolidated operating results		
Non-consolidated operating results		
Non-consolidated income statements information		
Net sales		
Net sales	1,971	1,948
% change	1.2	-
Operating profit		
Operating profit	-50	-179
% change	-	-
Ordinary profit		
Ordinary profit	53	-45
% change	-	-
Profit		
Profit	34	481
% change	-92.8	-
Other non-consolidated operating results		
Basic earnings per share (Yen)	0.90	12.19
Diluted earnings per share (Yen)	-	-
Note to non-consolidated operating results		
Note to operating results	-	-

Business Results-Overview of nonconsolidated financial positions

(in millions of yens)

	May 2023	May 2022
Non-consolidated financial positions		
Non-consolidated financial positions		
Non-consolidated financial positions		
Total assets	4,435	4,492
Net assets	4,188	4,231
Capital adequacy ratio (%)	94.4	94.2
Net assets per share (Yen)	108.67	109.77
Note to non-consolidated financial positions		
Owner's equity	4,187	4,229
Note to financial positions	-	-

Business Results-Note to overview of nonconsolidated business results

	May 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)

	May 2024
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.