

## Document and entity information

	Mar 2024	Jun 2023
Company information		
Company information		
FASF member mark		true
Document name		第1四半期決算短信 〔日本基準〕(連結)
Filing date		2023-08-04
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		<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	2024-03-31	
Quarterly period		1
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)		2023-08-08
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)

	Jun 2023	Jun 2022
Quarterly operating results		
Quarterly operating results		
Consolidated operating results		
Consolidated income statements information		
Net sales		
Net sales	4,703	4,384
% change	7.3	9.0
Operating profit		
Operating profit	1,000	844
% change	18.5	440.4
Ordinary profit		
Ordinary profit	1,011	852
% change	18.6	424.4
Profit attributable to owners of parent		
Profit attributable to owners of parent	684	575
% change	18.9	426.4
Note to consolidated income statements information		
Comprehensive income		
Comprehensive income	767	571
Change in comprehensive income	34.2	678.5
Other consolidated operating results		
Basic earnings per share (Yen)	57.08	47.99
Diluted earnings per share (Yen)	-	-
Note to consolidated operating results		
Note to 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。	

## Business Results-Quarterly financial positions

(in millions of yens)

	Jun 2023	Mar 2023
Quarterly financial positions		
Quarterly financial positions		
Consolidated financial positions		
Total assets	13,637	13,408
Net assets	9,538	9,287
Capital adequacy ratio (%)	69.9	69.3
Note to consolidated financial positions		
Owner's equity	9,538	9,287

## Business Results-Note to quarterly business results

	Jun 2023
Quarterly note to business results	
Quarterly note to business results	
Note to consolidated financial results	
Note to consolidated financial results	-

## Quarterly Dividends

(in millions of yens)

	Mar 2024	Jun 2023	Mar 2023
Quarterly dividends			
Quarterly dividends			
Dividends			
Dividend per share (Yen)			
Dividend per share (Yen)			
First quarter			
Result	-		-
Second quarter			
Result			21.00
Forecast	32.00		
Upper	-		
Lower	-		
Third quarter			
Result			-
Forecast	-		
Upper	-		
Lower	-		
Year end			
Result			43.00
Forecast	32.00		
Upper	-		
Lower	-		
Annual			
Result			64.00
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	-		
Note to dividends			
Note to dividends			
Annual		-	

## Quarterly Forecasts

(in millions of yens)

	Mar 2024	Sep 2023
Quarterly forecasts		
Quarterly 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	9,550
Upper	-	-
Lower	-	-
% change		
Forecast	1.6	7.8
Upper	-	-
Lower	-	-
Operating profit		

Operating profit		
Forecast	3,450	1,850
Upper	-	-
Lower	-	-
% change		
Forecast	6.3	14.6
Upper	-	-
Lower	-	-
Ordinary profit		
Ordinary profit		
Forecast	3,450	1,850
Upper	-	-
Lower	-	-
% change		
Forecast	6.1	14.2
Upper	-	-
Lower	-	-
Profit attributable to owners of parent		
Profit attributable to owners of parent		
Forecast	2,330	1,260
Upper	-	-
Lower	-	-
% change		
Forecast	0.1	15.5
Upper	-	-
Lower	-	-
Basic earnings per share (Yen)		
Basic earnings per share (Yen)		
Forecast	194.17	105.00
Upper	-	-
Lower	-	-
Note to consolidated forecasts		
Note to forecasts	-	
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

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

Jun 2023

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

	Jun 2023
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

	Jun 2023	Mar 2023	Jun 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	198	
Average number of shares	11,999,802		11,999,866
Note to number of issued and outstanding shares (common stock)			
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(四半期累計)を算定しております。		

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