

## Document and entity information

	Mar 2024	Sep 2023
Company information		
Company information		
FASF member mark		true
Document name		第2四半期決算短信 〔日本基準〕(連結)
Filing date		2023-11-10
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	2024-03-31	
Quarterly period		2
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)		2023-11-14
Dividend payable date (as planned)		2023-12-04
Supplemental material of quarterly results		true
Way of getting		-
Convening briefing of quarterly results		true
Target for briefing of quarterly results		アナリスト向け

## Business Results-Quarterly operating results

(in millions of yens)

	Sep 2023	Sep 2022
Quarterly operating results		
Quarterly operating results		
Consolidated operating results		
Consolidated income statements information		
Net sales		
Net sales	9,808	8,859
% change	10.7	0.1
Operating profit		
Operating profit	2,114	1,614
% change	31.0	39.9
Ordinary profit		
Ordinary profit	2,126	1,620
% change	31.2	39.7
Profit attributable to owners of parent		
Profit attributable to owners of parent	1,443	1,090
% change	32.4	38.0
Note to consolidated income statements information		
Comprehensive income		
Comprehensive income	1,503	1,077
Change in comprehensive income	39.5	50.0
Other consolidated operating results		
Basic earnings per share (Yen)	120.38	90.91
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)

	Sep 2023	Mar 2023
Quarterly financial positions		
Quarterly financial positions		
Consolidated financial positions		
Total assets	14,567	13,408
Net assets	10,194	9,287
Capital adequacy ratio (%)	70.0	69.3
Note to consolidated financial positions		
Owner's equity	10,194	9,287
Note to financial positions	-	-

## Business Results-Note to quarterly business results

	Sep 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	Mar 2023
Quarterly dividends		
Quarterly dividends		
Dividends		
Dividend per share (Yen)		
Dividend per share (Yen)		
First quarter		
Result	-	-
Second quarter		
Result	32.00	21.00
Third quarter		
Result		-
Forecast	-	
Upper	-	
Lower	-	
Year end		
Result		43.00
Forecast	44.00	
Upper	-	
Lower	-	
Annual		
Result		64.00
Forecast	76.00	
Upper	-	
Lower	-	
Correction of dividend forecast from the most recent dividend forecast		
Correction of dividend forecast from the most recent dividend forecast		
Annual	true	

## Quarterly Forecasts

(in millions of yens)

	Mar 2024
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	19,000
Upper	-
Lower	-
% change	
Forecast	2.7
Upper	-
Lower	-
Operating profit	
Operating profit	
Forecast	3,800
Upper	-
Lower	-
% change	
Forecast	17.1

Upper	-
Lower	-
Ordinary profit	
Ordinary profit	
Forecast	3,800
Upper	-
Lower	-
% change	
Forecast	16.9
Upper	-
Lower	-
Profit attributable to owners of parent	
Profit attributable to owners of parent	
Forecast	2,550
Upper	-
Lower	-
% change	
Forecast	9.5
Upper	-
Lower	-
Basic earnings per share (Yen)	
Basic earnings per share (Yen)	
Forecast	212.78
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

Sep 2023

Material changes in subsidiaries during this period (Changes in scope of consolidations resulting from change in subsidiaries)

Material changes in subsidiaries during this period (Changes in scope of consolidations resulting from change in subsidiaries)

Others

Material changes in subsidiaries during this period (Changes in scope of consolidations resulting from change in subsidiaries)

Material changes in subsidiaries during this period (Changes in scope of consolidations resulting from change in 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

Sep 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

	Sep 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

	Sep 2023	Mar 2023	Sep 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	25,598	198	
Average number of shares	11,994,058		11,999,850
Note to number of issued and outstanding shares (common stock)			
Note to number of issued and outstanding shares (common stock)	<p>(注) 1. 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。</p> <p>2. 期末自己株式数及び期中平均株式数については、役員向け株式交付信託の保有する当社株式を控除対象の自己株式に含めて算定しております。</p>		

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