

Document and entity information

	May 2024	Feb 2024
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		2024-04-05
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
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Inquiries		
Title		常務取締役
Name		田中勝
Tel		03-5774-5730
Other		
Quarterly statement filing date (as planned)		2024-04-12
Supplemental material of quarterly results		true
Way of getting		-
Convening briefing of quarterly results		-
Target for briefing of quarterly results		-
Note to fraction processing method		(百万円未満切捨て)
Stock exchange listings		
Tokyo		
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	2024-05-31	
Quarterly period		3

Business Results-Quarterly operating results

(in millions of yens)

	Feb 2024	Feb 2023
Quarterly operating results		
Quarterly operating results		
Consolidated operating results		
Consolidated income statements information		
Net sales		
Net sales	3,445	3,129
% change	10.1	5.3
Operating profit		
Operating profit	196	122
% change	60.2	129.4
Ordinary profit		
Ordinary profit	210	131
% change	59.9	116.7
Profit attributable to owners of parent		
Profit attributable to owners of parent	160	60
% change	162.7	-
Note to consolidated income statements information		
Comprehensive income		
Comprehensive income	171	73
Change in comprehensive income	132.1	819.9
Other consolidated operating results		
Basic earnings per share (Yen)	4.16	1.58
Diluted earnings per share (Yen)	-	-
Note to consolidated operating results		
Note to operating results	-	

Business Results-Quarterly financial positions

(in millions of yens)

	Feb 2024	May 2023
Quarterly financial positions		
Quarterly financial positions		
Consolidated financial positions		
Total assets	5,904	5,717
Net assets	5,014	4,926
Capital adequacy ratio (%)	82.5	83.7
Net assets per share (Yen)	126.34	124.18
Note to consolidated financial positions		
Owner's equity	4,868	4,785
Note to financial positions	-	

Business Results-Note to quarterly business results

	Feb 2024
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)

	May 2024	Feb 2024	May 2023
Quarterly dividends			

Quarterly dividends	
Dividends	
Dividend per share (Yen)	
Dividend per share (Yen)	
First quarter	
Result	-
Second quarter	
Result	0.00
Third quarter	
Result	-
Year end	
Result	2.00
Forecast	3.00
Upper	-
Lower	-
Annual	
Result	2.00
Forecast	3.00
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	-

Quarterly Forecasts

(in millions of yens)

		May 2024
Quarterly forecasts		
Quarterly 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	4,750	
Upper	-	
Lower	-	
% change		
Forecast	12.8	
Upper	-	
Lower	-	
Operating profit		
Operating profit		
Forecast	280	
Upper	-	
Lower	-	
% change		
Forecast	55.2	
Upper	-	
Lower	-	
Ordinary profit		
Ordinary profit		
Forecast	290	
Upper	-	
Lower	-	

% change		
Forecast		52.5
Upper		-
Lower		-
Profit attributable to owners of parent		
Profit attributable to owners of parent		
Forecast		210
Upper		-
Lower		-
% change		
Forecast		103.5
Upper		-
Lower		-
Basic earnings per share (Yen)		
Basic earnings per share (Yen)		
Forecast		5.45
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

	Feb 2024
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	-
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

	Feb 2024
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	-
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

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

	Feb 2024	May 2023	Feb 2023
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		38,534,900
Note to number of issued and outstanding shares (common stock)			
Note to number of issued and outstanding shares (common stock)	-		

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