

Document and entity information

		May 2017
Company information		
Company information		
FASF member mark		-
Document name		決算短信〔日本基準〕（連結）
Filing date		2017-07-12
Company name		Nihon Enterprise Co.,Ltd.
Securities code		48290
URL		http://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)		2017-08-25
Dividend payable date (as planned)		2017-08-28
Annual securities report filing date (as planned)		2017-08-25
Supplemental material of annual results		true
Way of getting		-
Convening briefing of annual results		true
Target audience		<アナリスト・機関投資家向け>
Note to fraction processing method		（百万円未満切捨て）
Stock exchange listings		
Tokyo		true
Tokyo 1st section		true
Tokyo 2nd section		-
Tokyo Mothers		-
Tokyo JASDAQ		-
Tokyo PRO Market		-
Tokyo Others		-
Nagoya		-
Nagoya 1st section		-
Nagoya 2nd section		-
Nagoya Centrex		-
Nagoya Others		-
Sapporo		-
Sapporo		-
Sapporo Ambitious		-
Sapporo Others		-
Fukuoka		-
Fukuoka		-
Fukuoka Q-Board		-
Fukuoka Others		-
Green Sheet		-
Japan Securities Dealers Association		-
Business category		
General Business		true
Specific Business		-
Fiscal Year End		2017-05-31

Business Results-Operating results

(in millions of yens)

	May 2017	May 2016
Operating results		
Operating results		
Consolidated operating results		
Consolidated income statements information		
Net sales		
Net sales	4,838	5,530
% change	-12.5	8.1
Operating income		
Operating income	192	219
% change	-12.6	15.7
Ordinary income		
Ordinary income	229	252
% change	-8.9	23.4
Profit attributable to owners of parent		
Profit attributable to owners of parent	99	327
% change	-69.6	84.2
Note to consolidated income statements information		
Comprehensive income		
Comprehensive income	86	70
Change in comprehensive income	22.8	-18.2
Other consolidated operating results		
Basic earnings per share (Yen)	2.45	8.07
Diluted earnings per share (Yen)	2.45	8.06
Rate of return on equity (%)	2.0	6.4
Ordinary income to total assets ratio (%)	3.8	4.1
Operating income to net sales ratio (%)	4.0	4.0
Note to consolidated operating results		
Investment profit (loss) on equity method	-	-
Note to operating results	-	

Business Results-Financial positions

(in millions of yens)

	May 2017	May 2016
Financial positions		
Financial positions		
Consolidated financial positions		
Total assets	6,178	6,017
Net assets	5,221	5,217
Capital adequacy ratio (%)	80.2	83.5
Net assets per share (Yen)	122.14	123.96
Note to consolidated financial positions		
Owner's equity	4,955	5,027
Note to financial positions	-	

Business Results-Cash flows

(in millions of yens)

	May 2017	May 2016
Cash flows		
Cash flows		
Consolidated cash flows		
Cash flows from operating activities	429	178
Cash flows from investing activities	-164	-449
Cash flows from financing activities	-151	-140
Cash and equivalents, end of period	3,389	3,253
Note to consolidated cash flows		
Note to cash flows	-	

Business Results-Note to business results

	May 2017
Note to business results	
Note to business results	
Note to consolidated financial results	
Note to consolidated financial results	-

Dividends

(in millions of yens)

	May 2018	May 2017	May 2016
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	3.00
Forecast	2.00		
Upper	-		
Lower	-		
Annual			
Result		2.00	3.00
Forecast	2.00		
Upper	-		
Lower	-		
Total dividend paid			
Total dividend paid			
Annual			
Result		81	121
Payout ratio (consolidated)			
Payout ratio (%)			
Annual			
Result		81.6	37.2
Forecast	77.2		
Ratio of total amount of dividends to net assets (consolidated)			
Ratio of total amount of dividends to net assets (%)			
Annual			
Result		1.6	2.3
Note to dividends			
Note to dividends			
Annual		-	

Forecasts

	May 2018	Nov 2017
Forecasts		
Forecasts		
Title for forecasts	3. 平成30年5月期の連結業績予想（平成29年6月1日～平成30年5月31日）	
Preamble to consolidated forecasts		
Preamble to forecasts	-	
Main table of consolidated forecasts		
Net sales		
Net sales		
Forecast	4,770	-
Upper	-	-
Lower	-	-
% change		
Forecast	-1.4	-
Upper	-	-
Lower	-	-
Operating income		
Operating income		
Forecast	250	-
Upper	-	-
Lower	-	-
% change		
Forecast	30.2	-
Upper	-	-
Lower	-	-
Ordinary income		
Ordinary income		
Forecast	255	-
Upper	-	-
Lower	-	-
% change		
Forecast	10.9	-
Upper	-	-
Lower	-	-
Profit attributable to owners of parent		
Profit attributable to owners of parent		
Forecast	105	-
Upper	-	-
Lower	-	-
% change		
Forecast	5.5	-
Upper	-	-
Lower	-	-
Basic earnings per share (Yen)		
Basic earnings per share (Yen)		
Forecast	2.59	-
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

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	-
Note to material changes in subsidiaries during this period	
Note to material changes in subsidiaries during this period	

詳細は、決算短信（添付資料）13ページ以降の「（連結財務諸表作成のための基本となる重要な事項）1.連結の範囲に関する事項」をご覧ください。

Notes-Changes in accounting policies and accounting estimates retrospective restatement

	May 2017
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	true
Changes in accounting policies other than ones based on revisions of accounting standard	-
Changes in accounting estimates	true
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 2017	May 2016
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)	40,567,200	40,557,700
Number of treasury stock at the end of fiscal year	-	-
Average number of shares	40,562,629	40,541,073
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 2017	May 2016
Non-consolidated operating results		
Non-consolidated operating results		
Non-consolidated operating results		

Non-consolidated income statements information

Net sales		
Net sales	2,216	3,041
% change	-27.1	4.1
Operating income		
Operating income	18	1
% change	-	-99.3
Ordinary income		
Ordinary income	142	110
% change	28.6	-48.1
Profit		
Profit	13	11
% change	19.0	-96.3
Other non-consolidated operating results		
Basic earnings per share (Yen)	0.33	0.28
Diluted earnings per share (Yen)	0.33	0.28
Note to non-consolidated operating results		
Note to operating results	-	

Business Results-Overview of nonconsolidated financial positions

(in millions of yens)

	May 2017	May 2016
Non-consolidated financial positions		
Non-consolidated financial positions		
Non-consolidated financial positions		
Total assets	4,707	5,044
Net assets	4,465	4,604
Capital adequacy ratio (%)	94.8	91.2
Net assets per share (Yen)	109.98	113.48
Note to non-consolidated financial positions		
Owner's equity	4,461	4,602
Note to financial positions	-	

Business Results-Note to overview of nonconsolidated business results

	May 2017
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 2018
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.