Document and entity information

	May 2014
Company information	
Company information	
FASF member mark	true
Document name	決算短信〔日本基準〕（連結）
Filing date	2014-07-09
Company name	Nihon Enterprise Co., Ltd.
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	-
Securities code	48290
URL	http://www.nihon-e.co.jp
Business category	
General Business	true
Specific Business	-
Fiscal Year End	2014-05-31
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)	2014-08-22
Dividend payable date (as planned)	2014-08-25
Annual securities report filing date (as planned)	2014-08-22
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）

Business Results-Operating results

(in millions of yens)

	May 2014	May 2013
Operating results		
Operating results		
Consolidated operating results		
Consolidated income statements information		
Net sales		
Net sales	4,508	4,134
% change	9.1	48.1

Operating income		
Operating income	335	372
% change	-9.9	22.4
Ordinary income		
Ordinary income	340	391
% change	-13.1	23.1
Net income		
Net income	437	354
% change	23.1	108.7
Note to consolidated income statements information		
Comprehensive income		
Comprehensive income	477	806
Change in comprehensive income	-40.8	237.4
Other consolidated operating results		
Net income per share (Yen)	11.59	9.42
Diluted net income per share (Yen)	11.56	9.41
Net income to shareholders' equity ratio (%)	10.9	10.3
Ordinary income to total assets ratio (%)	6.4	9.1
Operating income to net sales ratio (%)	7.4	9.0
Note to consolidated operating results		
Investment profit (loss) on equity method	-	-3
Note to operating results	（注）1株当たり当期純利益及び潜在株式調整後1株当たり当期純利益については、平成25年12月1日付で当社普通株式1株につき100株の割合をもって株式分割を行ったことを踏まえ、前連結会計年度の期首に同株式分割が行われたものと仮定し、当該数値を算出しております。	

Business Results-Financial positions

(in millions of yens)

	May 2014	May 2013
Financial positions		
Financial positions		
Consolidated financial positions		
Total assets	5,541	5,069
Net assets	4,360	3,953
Capital adequacy ratio (%)	75.7	75.3
Net assets per share (Yen)	111.20	101.26
Note to consolidated financial positions		
Owner's equity	4,192	3,817
Note to financial positions	（注）1株当たり当期純利益及び潜在株式調整後1株当たり当期純利益については、平成25年12月1日付で当社普通株式1株につき100株の割合をもって株式分割を行ったことを踏まえ、前連結会計年度の期首に同株式分割が行われたものと仮定し、当該数値を算出しております。	

Business Results-Cash flows

(in millions of yens)

	May 2014	May 2013
Cash flows		
Cash flows		
Consolidated cash flows		
Cash flows from operating activities	153	523
Cash flows from investing activities	453	282
Cash flows from financing activities	-72	-82
Cash and equivalents, end of period	2,808	2,271
Note to consolidated cash flows		

Note to cash flows	-

Business Results-Note to business results

	May 2014
Note to business results	
Note to business results	
Note to consolidated financial results	
Note to consolidated financial results	-

Dividends

(in millions of yens)

	May 2015	May 2014	May 2013
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		3.00	180.00
Forecast	3.00		
Upper	-		
Lower	-		
Annual			
Result		3.00	180.00
Forecast	3.00		
Upper	-		
Lower	-		
Total dividend paid			
Total dividend paid			
Annual			
Result		113	67
Payout ratio (consolidated)			
Payout ratio (%)			
Annual			
Result		25.9	19.1
Forecast	32.3		
Ratio of total amount of dividends to net assets (consolidated)			
Ratio of total amount of dividends to net assets (%)			
Annual			
Result		2.7	2.0
Note to dividends			
Note to dividends			
Annual			当社は、平成25年12月1日付で当社普通株式1株につき100株の割合をもって株式分割を行っております。平成25年5月期につきましては、当該株式分割前の実際の配当金の額を記載しております。 ※配当金の内訳は以下のとおりです。

平成26年5月期末
（普通配当　2円00銭、
東証一部上場記念配
当　1円00銭）
平成27年5月期末
（普通配当　3円00銭）

Forecasts

(in millions of yens)

	May 2015
Forecasts	
Forecasts	
Title for forecasts	3. 平成27年 5月期の連結業績予想（平成26年 6月 1日～平成27年 5月31日）
Preamble to consolidated forecasts	
Preamble to forecasts	-
Main table of consolidated forecasts	
Net sales	
Net sales	
Forecast	5,210
Upper	-
Lower	-
% change	
Forecast	15.6
Upper	-
Lower	-
Operating income	
Operating income	
Forecast	415
Upper	-
Lower	-
% change	
Forecast	23.7
Upper	-
Lower	-
Ordinary income	
Ordinary income	
Forecast	430
Upper	-
Lower	-
% change	
Forecast	26.4
Upper	-
Lower	-
Net income	
Net income	
Forecast	350
Upper	-
Lower	-
% change	
Forecast	-19.9
Upper	-
Lower	-
Net income per share (Yen)	
Net income per share (Yen)	
Forecast	9.28
Upper	-
Lower	-
Note to consolidated forecasts	
Note to forecasts	-

Notes-Material changes in subsidiaries during this period changes in scope of consolidations resulting from change in subsidiaries

	May 2014
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-Changes in accounting policies and accounting estimates retrospective restatement

	May 2014
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	-
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 2014	May 2013
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)	37,700,000	37,700,000
Number of treasury stock at the end of fiscal year	-	-
Average number of shares	37,700,000	37,700,000
Note to number of issued and outstanding shares (common stock)		
Note to number of issued and outstanding shares (common stock)	（注）1株当たり当期純利益及び潜在株式調整後1株当たり当期純利益については、平成25年12月1日付で当社普通株式1株につき100株の割合をもって株式分割を行ったことを踏まえ、前連結会計年度の期首に同株式分割が行われたものと仮定し、当該数値を算出しております。	

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