Document and entity information

	May 2016
Company information	
Company information	
FASF member mark	-
Document name	決算短信〔日本基準〕（連結）
Filing date	2016-07-12
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)	2016-08-26
Dividend payable date (as planned)	2016-08-29
Annual securities report filing date (as planned)	2016-08-26
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	2016-05-31

Business Results-Operating results

(in millions of yens)

	May 2016	May 2015
Operating results		
Operating results		
Consolidated operating results		
Consolidated income statements information		
Net sales		
Net sales	5,530	5,116
% change	8.1	13.5

Operating income		
Operating income	219	189
% change	15.7	-43.4
Ordinary income		
Ordinary income	252	204
% change	23.4	-39.9
Profit attributable to owners of parent		
Profit attributable to owners of parent	327	177
% change	84.2	-59.4
Note to consolidated income statements information		
Comprehensive income		
Comprehensive income	70	86
Change in comprehensive income	-18.2	-82.0
Other consolidated operating results		
Basic earnings per share (Yen)	8.07	4.57
Diluted earnings per share (Yen)	8.06	4.56
Rate of return on equity (%)	6.4	3.8
Ordinary income to total assets ratio (%)	4.1	3.5
Operating income to net sales ratio (%)	4.0	3.7
Note to consolidated operating results		
Investment profit (loss) on equity method	-	-
Note to operating results	-	

Business Results-Financial positions

(in millions of yens)

	May 2016	May 2015
Financial positions		
Financial positions		
Consolidated financial positions		
Total assets	6,017	6,288
Net assets	5,217	5,302
Capital adequacy ratio (%)	83.5	81.6
Net assets per share (Yen)	123.96	126.65
Note to consolidated financial positions		
Owner's equity	5,027	5,131
Note to financial positions	-	

Business Results-Cash flows

(in millions of yens)

	May 2016	May 2015
Cash flows		
Cash flows		
Consolidated cash flows		
Cash flows from operating activities	178	-123
Cash flows from investing activities	-449	-76
Cash flows from financing activities	-140	866
Cash and equivalents, end of period	3,253	3,557
Note to consolidated cash flows		
Note to cash flows	-	

Business Results-Note to business results

	May 2016
Note to business results	
Note to business results	
Note to consolidated financial results	
Note to consolidated financial results	-

Dividends

(in millions of yens)

	May 2017	May 2016	May 2015
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	3.00
Forecast		3.00		
Upper	-			
Lower	-			
Annual				
Result			3.00	3.00
Forecast		3.00		
Upper	-			
Lower	-			
Total dividend paid				
Total dividend paid				
Annual				
Result			121	121
Payout ratio (consolidated)				
Payout ratio (%)				
Annual				
Result			37.2	68.4
Forecast		90.1		
Ratio of total amount of dividends to net assets (consolidated)				
Ratio of total amount of dividends to net assets (%)				
Annual				
Result			2.3	2.5
Note to dividends				
Note to dividends				
Annual			-	

Forecasts

(in millions of yens)

	May 2017	Nov 2016
Forecasts		
Forecasts		
Title for forecasts	3. 平成29年5月期の連結業績予想（平成28年6月1日～平成29年5月31日）	
Preamble to consolidated forecasts		
Preamble to forecasts	-	
Main table of consolidated forecasts		
Net sales		
Net sales		
Forecast	5,300	-
Upper	-	-
Lower	-	-
% change		
Forecast	-4.2	-
Upper	-	-
Lower	-	-
Operating income		
Operating income		
Forecast	330	-
Upper	-	-

Lower	-	-
% change		
Forecast	50.2	-
Upper	-	-
Lower	-	-
Ordinary income		
Ordinary income		
Forecast	350	-
Upper	-	-
Lower	-	-
% change		
Forecast	38.6	-
Upper	-	-
Lower	-	-
Profit attributable to owners of parent		
Profit attributable to owners of parent		
Forecast	135	-
Upper	-	-
Lower	-	-
% change		
Forecast	-58.7	-
Upper	-	-
Lower	-	-
Basic earnings per share (Yen)		
Basic earnings per share (Yen)		
Forecast	3.33	-
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

	May 2016
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)	true
Number of subsidiaries newly consolidated	-
Name of subsidiaries newly consolidated	-
Number of subsidiaries excluded from consolidation	1
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）21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 2016
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 2016	May 2015
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)	40,557,700	40,516,700
Number of treasury stock at the end of fiscal year	-	-
Average number of shares	40,541,073	38,883,295
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 2016	May 2015
Non-consolidated operating results		
Non-consolidated operating results		
Non-consolidated operating results		
Non-consolidated income statements information		
Net sales		
Net sales	3,041	2,921
% change	4.1	16.9
Operating income		
Operating income	1	156
% change	-99.3	64.8
Ordinary income		
Ordinary income	110	213
% change	-48.1	68.1
Profit		
Profit	11	311
% change	-96.3	27.1
Other non-consolidated operating results		
Basic earnings per share (Yen)	0.28	8.02
Diluted earnings per share (Yen)	0.28	8.02
Note to non-consolidated operating results		
Note to operating results	-	

Business Results-Overview of nonconsolidated financial positions

(in millions of yens)

	May 2016	May 2015
Non-consolidated financial positions		
Non-consolidated financial positions		
Non-consolidated financial positions		
Total assets	5,044	5,583
Net assets	4,604	4,958
Capital adequacy ratio (%)	91.2	88.8
Net assets per share (Yen)	113.48	122.31
Note to non-consolidated financial positions		
Owner's equity	4,602	4,955
Note to financial positions	-	

Business Results-Note to overview of nonconsolidated business results

	May 2016
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 2017
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.