Document and entity information

	May 2017	Feb 2017
Company information		
Company information		
FASF member mark		-
Document name		第３四半期決算短信〔日本基準〕（連結）
Filing date		2017-03-31
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		
Quarterly statement filing date (as planned)		2017-04-14
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		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	
Quarterly period		3

Business Results-Quarterly operating results

(in millions of yens)

	Feb 2017	Feb 2016
Quarterly operating results		
Quarterly operating results		
Consolidated operating results		
Consolidated income statements information		
Net sales		
Net sales	3,663	4,022
% change	-8.9	7.5
Operating income		
Operating income	225	152
% change	47.6	32.8
Ordinary income		
Ordinary income	244	167
% change	45.6	33.1
Profit attributable to owners of parent		
Profit attributable to owners of parent	60	129
% change	-53.7	-20.2
Note to consolidated income statements information		
Comprehensive income		
Comprehensive income	101	-6
Change in comprehensive income	-	-
Other consolidated operating results		
Basic earnings per share (Yen)	1.48	3.20
Diluted earnings per share (Yen)	1.48	3.19
Note to consolidated operating results		
Note to operating results	-	

Business Results-Quarterly financial positions

(in millions of yens)

	Feb 2017	May 2016
Quarterly financial positions		
Quarterly financial positions		
Consolidated financial positions		
Total assets	6,161	6,017
Net assets	5,235	5,217
Capital adequacy ratio (%)	80.8	83.5
Net assets per share (Yen)	122.67	123.96
Note to consolidated financial positions		
Owner's equity	4,976	5,027
Note to financial positions	-	

Business Results-Note to quarterly business results

	Feb 2017
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 2017	Feb 2017	May 2016
Quarterly dividends			
Quarterly dividends			
Dividends			
Dividend per share (Yen)			
Dividend per share (Yen)			
First quarter			

Result	-	-	
Second quarter			
Result	0.00	0.00	
Third quarter			
Result	-	-	
Year end			
Result		3.00	
Forecast	3.00		
Upper	-		
Lower	-		
Annual			
Result		3.00	
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	-		
Note to dividends			
Note to dividends			
Annual	-		

Quarterly Forecasts

(in millions of yens)

	May 2017
Quarterly forecasts	
Quarterly 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	-
Correction of financial forecast from the most recent financial forecast	
Correction of financial forecast from the most recent financial forecast	
Forecast	-

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

	Feb 2017
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	詳細は、添付資料Ｐ．３「サマリー情報（注記事項）に関する事項（１）当四半期連結累計期間における重要な子会社の異動」をご覧ください。

Notes, Quarterly-Applying of specific accounting of the consolidated quarterly financial statements

	Feb 2017
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

			Feb 2017
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		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, 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 2017	May 2016	Feb 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	40,561,088		40,537,675
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.