Document and entity information

	Mar 2021	Dec 2020
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		2021-02-04
Company name		Business Engineering Corporation
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		48280
URL		https://www.b-en-g.co.jp/
Business category		
General Business	true	
Specific Business	-	
Fiscal Year End	2021-03-31	
Quarterly period		3
Representative		
Title		取締役社長
Name		羽田 雅一
Inquiries		
Title		常務取締役 経営統括本部長
Name		別納 成明
Tel		03-3510-1600
Other		
Quarterly statement filing date (as planned)		2021-02-09
Dividend payable date (as planned)		-
Supplemental material of quarterly results		-
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)

Business Results-Quarterly operating results

(in millions of yens)

	Dec 2020	Dec 2019
Quarterly operating results		
Quarterly operating results		
Consolidated operating results		
Consolidated income statements information		
Net sales		
Net sales	13,286	13,255
% change	0.2	21.1
Operating profit		
Operating profit	1,646	1,316
% change	25.1	60.0
Ordinary profit		
Ordinary profit	1,651	1,322
% change	24.9	61.9
Profit attributable to owners of parent		
Profit attributable to owners of parent	1,093	724
% change	50.9	37.2
Note to consolidated income statements information		
Comprehensive income		
Comprehensive income	1,253	799
Change in comprehensive income	56.7	72.7
Other consolidated operating results		
Basic earnings per share (Yen)	185.07	123.37
Diluted earnings per share (Yen)	-	-
Note to consolidated operating results		
Note to operating results	-	

Business Results-Quarterly financial positions

(in millions of yens)

	Dec 2020	Mar 2020
Quarterly financial positions		
Quarterly financial positions		
Consolidated financial positions		
Total assets	9,482	8,593
Net assets	6,039	5,033
Capital adequacy ratio (%)	63.7	58.6
Note to consolidated financial positions		
Owner's equity	6,039	5,033
Note to financial positions	-	

Business Results-Note to quarterly business results

	Dec 2020
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)

	Mar 2021	Mar 2020
Quarterly dividends		
Quarterly dividends		
Dividends		
Dividend per share (Yen)		
Dividend per share (Yen)		
First quarter		
Result	-	-

Second quarter			
Result		22.00	19.00
Third quarter			
Result	-	-	
Year end			
Result			26.00
Forecast		48.00	
Upper	-		
Lower	-		
Annual			
Result			45.00
Forecast		70.00	
Upper	-		
Lower	-		
Correction of dividend forecast from the most recent dividend forecast			
Correction of dividend forecast from the most recent dividend forecast			
Annual	true		

Quarterly Forecasts

(in millions of yens)

	Mar 2021
Quarterly forecasts	
Quarterly forecasts	
Title for forecasts	３．2021年３月期の連結業績予想（2020年４月１日～2021年３月31日）
Preamble to consolidated forecasts	
Preamble to forecasts	-
Main table of consolidated forecasts	
Net sales	
Net sales	
Forecast	17,800
Upper	-
Lower	-
% change	
Forecast	0.4
Upper	-
Lower	-
Operating profit	
Operating profit	
Forecast	2,000
Upper	-
Lower	-
% change	
Forecast	27.1
Upper	-
Lower	-
Ordinary profit	
Ordinary profit	
Forecast	2,000
Upper	-
Lower	-
% change	
Forecast	26.8
Upper	-
Lower	-
Profit attributable to owners of parent	
Profit attributable to owners of parent	
Forecast	1,350
Upper	-
Lower	-

% change	
Forecast	58.2
Upper	-
Lower	-
Basic earnings per share (Yen)	
Basic earnings per share (Yen)	
Forecast	228.20
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

	Dec 2020
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, Quarterly-Applying of specific accounting of the consolidated quarterly financial statements

	Dec 2020
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	true
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

	Dec 2020
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

	Dec 2020	Mar 2020	Dec 2019
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)	6,000,000	6,000,000	
Number of treasury stock at the end of fiscal year	84,843	104,690	
Average number of shares	5,908,068		5,872,581
Note to number of issued and outstanding shares (common stock)			
Note to number of issued and outstanding shares (common stock)	(注)期末自己株式数及び期中平均株式数については、従業員持株会信託の保有する当社株式を控除対象の自己株式　に含めて算定しております。		

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