Document and entity information

	Mar 2025	Sep 2024
Company information		
Company information		
FASF member mark		true
Document name		第２四半期（中間期）決算短信〔日本基準〕(連結)
Filing date		2024-11-12
Company name		Business Engineering Corporation
Stock exchange listings		
Tokyo		true
Tokyo Prime		true
Tokyo Standard		-
Tokyo Growth		-
Tokyo PRO Market		-
Tokyo Others		-
Nagoya		-
Nagoya Premire		-
Nagoya Main		-
Nagoya Next		-
Nagoya Others		-
Sapporo		-
Sapporo		-
Sapporo Ambitious		-
Sapporo Others		-
Fukuoka		-
Fukuoka		-
Fukuoka Q-Board		-
Fukuoka Others		-
Phoenix		-
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	2025-03-31	
Quarterly period		2
Representative		
Title		取締役社長
Name		羽田 雅一
Inquiries		
Title		専務取締役 経営統括本部長
Name		別納 成明
Tel		03-3510-1600
Other		
Semi-annual statement filing date (as planned)		2024-11-14
Dividend payable date (as planned)		2024-12-03
Supplemental material of results		true
Way of getting		-
Convening briefing of results		true
Target for briefing of results		アナリスト向け
Note to fraction processing method		(百万円未満切捨て)

Business Results-Quarterly operating results

(in millions of yens)

	Sep 2024	Sep 2023
Quarterly operating results		
Quarterly operating results		
Consolidated operating results		
Consolidated income statements information		
Net sales		
Net sales	10,092	9,808
% change	2.9	10.7
Operating profit		
Operating profit	2,417	2,114
% change	14.3	31.0
Ordinary profit		
Ordinary profit	2,430	2,126
% change	14.3	31.2
Profit attributable to owners of parent		
Profit attributable to owners of parent	1,658	1,443
% change	14.8	32.4
Note to consolidated income statements information		
Comprehensive income		
Comprehensive income	1,665	1,503
Change in comprehensive income	10.8	39.5
Other consolidated operating results		
Basic earnings per share (Yen)	138.46	120.38
Diluted earnings per share (Yen)	-	-
Note to consolidated operating results		
Note to operating results	-	

Business Results-Quarterly financial positions

(in millions of yens)

	Sep 2024	Mar 2024
Quarterly financial positions		
Quarterly financial positions		
Consolidated financial positions		
Total assets	16,558	15,718
Net assets	12,064	10,950
Capital adequacy ratio (%)	72.9	69.7
Note to consolidated financial positions		
Owner's equity	12,064	10,950
Note to financial positions	-	

Business Results-Note to quarterly business results

	Sep 2024
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 2025	Mar 2024
Quarterly dividends		
Quarterly dividends		
Dividends		
Dividend per share (Yen)		
Dividend per share (Yen)		
First quarter		
Result	-	-

Second quarter		
Result	42.00	32.00
Third quarter		
Result		-
Forecast	-	
Upper	-	
Lower	-	
Year end		
Result		46.00
Forecast	42.00	
Upper	-	
Lower	-	
Annual		
Result		78.00
Forecast	84.00	
Upper	-	
Lower	-	
Correction of dividend forecast from the most recent dividend forecast		
Correction of dividend forecast from the most recent dividend forecast		
Annual	-	

Quarterly Forecasts

(in millions of yens)

	Mar 2025
Quarterly forecasts	
Quarterly forecasts	
Title for forecasts	３．2025年３月期の連結業績予想（2024年４月１日～2025年３月31日）
Preamble to consolidated forecasts	
Preamble to forecasts	-
Main table of consolidated forecasts	
Net sales	
Net sales	
Forecast	20,500
Upper	-
Lower	-
% change	
Forecast	5.2
Upper	-
Lower	-
Operating profit	
Operating profit	
Forecast	4,300
Upper	-
Lower	-
% change	
Forecast	10.7
Upper	-
Lower	-
Ordinary profit	
Ordinary profit	
Forecast	4,300
Upper	-
Lower	-
% change	
Forecast	10.9
Upper	-
Lower	-
Profit attributable to owners of parent	
Profit attributable to owners of parent	

Forecast	2,900
Upper	-
Lower	-
% change	
Forecast	10.4
Upper	-
Lower	-
Basic earnings per share (Yen)	
Basic earnings per share (Yen)	
Forecast	242.18
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-Significant changes in the scope of consolidation during the period

(in millions of yens)

	Sep 2024
Significant changes in the scope of consolidation during the period	
Significant changes in the scope of consolidation during the period	
Others	
Significant changes in the scope of consolidation during the period	
Significant changes in the scope of consolidation during the period	-
Number of subsidiaries newly consolidated	-
Name of subsidiaries newly consolidated	-
Number of subsidiaries excluded from consolidation	-
Name of subsidiaries excluded from consolidation	-
Note to significant changes in the scope of consolidation during the period	
Note to significant changes in the scope of consolidation during the period	-

Notes, Semiannual-Applying of specific accounting of the consolidated semi-annual financial statements

	Sep 2024
Applying of specific accounting of the consolidated semi-annual financial statements	
Applying of specific accounting of the consolidated semi-annual financial statements	
Others	
Applying of specific accounting of the consolidated semi-annual financial statements	
Applying of specific accounting of the consolidated semi-annual financial statements	true
Note to applying of specific accounting of the consolidated semi-annual financial statements	
Note to applying of specific accounting of the consolidated semi-annual financial statements	-

Notes, Quarterly-Changes in accounting policies and accounting estimates retrospective restatement

	Sep 2024
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

	Sep 2024	Mar 2024	Sep 2023
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)	12,000,000	12,000,000	
Number of treasury stock at the end of fiscal year	25,668	25,644	
Average number of shares	11,974,353		11,994,058
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(中間期)については、役員向け株式交付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.