

Document and entity information

		May 2015
Company information		
Company information		
FASF member mark		-
Document name		決算短信〔日本基準〕 (連結)
Filing date		2015-07-10
Company name		Nihon Enterprise Co., Ltd.
Securities code		48290
URL		http://www.nihon-e.c o.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)		2015-08-28
Dividend payable date (as planned)		2015-08-31
Annual securities report filing date (as planned)		2015-08-28
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		2015-05-31

Business Results-Operating results

(in millions of yens)

		May 2015	May 2014
Operating results			
Operating results			
Consolidated operating results			
Consolidated income statements information			
Net sales			
Net sales		5,116	4,508
% change		13.5	9.1

Operating income		
Operating income	189	335
% change	-43.4	-9.9
Ordinary income		
Ordinary income	204	340
% change	-39.9	-13.1
Net income		
Net income	177	437
% change	-59.4	23.1
Note to consolidated income statements information		
Comprehensive income		
Comprehensive income	86	477
Change in comprehensive income	-82.0	-40.8
Other consolidated operating results		
Net income per share (Yen)	4.57	11.59
Diluted net income per share (Yen)	4.56	11.56
Net income to shareholders' equity ratio (%)	3.8	10.9
Ordinary income to total assets ratio (%)	3.5	6.4
Operating income to net sales ratio (%)	3.7	7.4
Note to consolidated operating results		
Investment profit (loss) on equity method	-	-
Note to operating results	-	

Business Results-Financial positions

(in millions of yens)

	May 2015	May 2014
Financial positions		
Financial positions		
Consolidated financial positions		
Total assets	6,288	5,541
Net assets	5,302	4,360
Capital adequacy ratio (%)	81.6	75.7
Net assets per share (Yen)	126.65	111.20
Note to consolidated financial positions		
Owner's equity	5,131	4,192
Note to financial positions	-	

Business Results-Cash flows

(in millions of yens)

	May 2015	May 2014
Cash flows		
Cash flows		
Consolidated cash flows		
Cash flows from operating activities	-123	153
Cash flows from investing activities	-76	453
Cash flows from financing activities	866	-72
Cash and equivalents, end of period	3,557	2,808
Note to consolidated cash flows		
Note to cash flows	-	

Business Results-Note to business results

May 2015

Note to business results	
Note to business results	
Note to consolidated financial results	
Note to consolidated financial results	-

Dividends

(in millions of yens)

	May 2016	May 2015	May 2014
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	113
Payout ratio (consolidated)			
Payout ratio (%)			
Annual			
Result		68.4	25.9
Forecast	64.0		
Ratio of total amount of dividends to net assets (consolidated)			
Ratio of total amount of dividends to net assets (%)			
Annual			
Result		2.5	2.7
Note to dividends			
Note to dividends			
Annual			

Forecasts

(in millions of yens)

	May 2016	Nov 2015
Forecasts		
Forecasts		
Title for forecasts		
3. 平成28年5月期の連結業績予想(平成27年6月1日～平成28年5月31日)		
Preamble to consolidated forecasts		
Preamble to forecasts		
Main table of consolidated forecasts		
Net sales		
Net sales		
Forecast	6,100	-
Upper	-	-
Lower	-	-
% change		
Forecast	19.2	-
Upper	-	-
Lower	-	-
Operating income		
Operating income		
Forecast	450	-
Upper	-	-

Lower	-	-
% change		
Forecast	137.2	-
Upper	-	-
Lower	-	-
Ordinary income		
Ordinary income		
Forecast	470	-
Upper	-	-
Lower	-	-
% change		
Forecast	129.7	-
Upper	-	-
Lower	-	-
Profit attributable to owners of parent		
Profit attributable to owners of parent		
Forecast	190	-
Upper	-	-
Lower	-	-
% change		
Forecast	7.0	-
Upper	-	-
Lower	-	-
Net income per share (Yen)		
Net income per share (Yen)		
Forecast	4.69	-
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 2015

Material changes in subsidiaries during this period (Changes in scope of consolidations resulting from change in subsidiaries)

Material changes in subsidiaries during this period (Changes in scope of consolidations resulting from change in subsidiaries)

Others

Material changes in subsidiaries during this period (Changes in scope of consolidations resulting from change in subsidiaries)

Material changes in subsidiaries during this period (Changes in scope of consolidations resulting from change in subsidiaries)

true

Number of subsidiaries newly consolidated

1

Name of subsidiaries newly consolidated

株式会社HighLab

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、決算短信(添付資料)23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 2015

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	-
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 2015	May 2014
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)	40,516,700	37,700,000
Number of treasury stock at the end of fiscal year	-	-
Average number of shares	38,883,295	37,700,000
Note to number of issued and outstanding shares (common stock)		
Note to number of issued and outstanding shares (common stock)	(注)発行済株式数については、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-Overview of nonconsolidated operating results

(in millions of yens)

	May 2015	May 2014
Non-consolidated operating results		
Non-consolidated operating results		
Non-consolidated operating results		
Non-consolidated income statements information		
Net sales		
Net sales	2,921	2,499
% change	16.9	-6.3
Operating income		
Operating income	156	95
% change	64.8	-52.4
Ordinary income		
Ordinary income	213	126
% change	68.1	-49.0
Net income		
Net income	311	245
% change	27.1	-26.1
Other non-consolidated operating results		
Net income per share (Yen)	8.02	6.51
Diluted net income per share (Yen)	8.02	6.49
Note to non-consolidated operating results		
Note to operating results	-	

Business Results-Overview of nonconsolidated financial positions

(in millions of yens)

	May 2015	May 2014
Non-consolidated financial positions		
Non-consolidated financial positions		
Non-consolidated financial positions		
Total assets	5,583	4,779
Net assets	4,958	3,905
Capital adequacy ratio (%)	88.8	81.7

Net assets per share (Yen)	122.31	103.53
Note to non-consolidated financial positions		
Owner's equity	4,955	3,903
Note to financial positions	-	

Business Results-Note to overview of nonconsolidated business results

May 2015

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 2016

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.