

Document and entity information

Mar 2024

Company information		
Company information		
FASF member mark		true
Document name		決算短信〔日本基準〕(連結)
Filing date		2024-05-10
Company name		Business Engineering Corporation
Stock exchange listings		
Tokyo		true
Tokyo Prime		true
Tokyo Standard		-
Tokyo Growth		-
Tokyo 1st section		-
Tokyo 2nd section		-
Tokyo Mothers		-
Tokyo JASDAQ		-
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		2024-03-31
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		
Date of general shareholders' meeting (as planned)		2024-06-21
Dividend payable date (as planned)		2024-06-24
Annual securities report filing date (as planned)		2024-06-27
Supplemental material of annual results		true
Way of getting		-
Convening briefing of annual results		true
Target audience		アナリスト向け

Business Results-Operating results

(in millions of yens)

	Mar 2024	Mar 2023
Operating results		
Operating results		
Consolidated operating results		
Consolidated income statements information		
Net sales		
Net sales	19,493	18,506
% change	5.3	4.2
Operating profit		
Operating profit	3,885	3,246
% change	19.7	34.5
Ordinary profit		
Ordinary profit	3,877	3,250
% change	19.3	33.0
Profit attributable to owners of parent		
Profit attributable to owners of parent	2,625	2,328
% change	12.8	41.6
Note to consolidated income statements information		
Comprehensive income		
Comprehensive income	2,644	2,357
Change in comprehensive income	12.1	58.3
Other consolidated operating results		
Basic earnings per share (Yen)	219.10	194.02
Diluted earnings per share (Yen)	-	-
Rate of return on equity (%)	25.9	27.8
Ordinary profit to total assets ratio (%)	26.6	26.1
Operating profit to net sales ratio (%)	19.9	17.5
Note to consolidated operating results		
Investment profit (loss) on equity method	-	-
Note to operating results	(注)当社は、2022年6月1日付で普通株式1株につき2株の割合で株式分割をいたしました。前連結会計年度の期首に当該株式分割が行われたと仮定して1株当たり当期純利益を算定しております。	

Business Results-Financial positions

(in millions of yens)

	Mar 2024	Mar 2023
Financial positions		
Financial positions		
Consolidated financial positions		
Total assets	15,718	13,408
Net assets	10,950	9,287
Capital adequacy ratio (%)	69.7	69.3
Net assets per share (Yen)	914.49	773.95
Note to consolidated financial positions		
Owner's equity	10,950	9,287
Note to financial positions	-	-

Business Results-Cash flows

(in millions of yens)

	Mar 2024	Mar 2023
Cash flows		
Cash flows		
Consolidated cash flows		
Cash flows from operating activities	3,553	3,278
Cash flows from investing activities	-1,127	-696
Cash flows from financing activities	-1,003	-549
Cash and equivalents, end of period	8,381	6,966
Note to consolidated cash flows		
Note to cash flows	-	

Business Results-Note to business results

	Mar 2024
Note to business results	
Note to business results	
Note to consolidated financial results	
Note to consolidated financial results	-

Dividends

(in millions of yens)

	Mar 2025	Mar 2024	Mar 2023
Dividends			
Dividends			
Dividends			
Dividend per share (Yen)			
Dividend per share (Yen)			
First quarter			
Result		-	-
Forecast	-		
Upper	-		
Lower	-		
Second quarter			
Result		32.00	21.00
Forecast	42.00		
Upper	-		
Lower	-		
Third quarter			
Result		-	-
Forecast	-		
Upper	-		
Lower	-		
Year end			
Result		46.00	43.00
Forecast	42.00		
Upper	-		
Lower	-		
Annual			
Result		78.00	64.00
Forecast	84.00		
Upper	-		
Lower	-		
Total dividend paid			
Total dividend paid			
Annual			
Result		935	767
Payout ratio (consolidated)			
Payout ratio (%)			
Annual			
Result		35.6	33.0

Forecast	35.3	
Ratio of total amount of dividends to net assets (consolidated)		
Ratio of total amount of dividends to net assets (%)		
Annual		
Result	9.2	9.2
Note to dividends		
Note to dividends		
Annual	-	

Forecasts

(in millions of yen)

	Mar 2025	Sep 2024
Forecasts		
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	10,300
Upper	-	-
Lower	-	-
% change		
Forecast	5.2	5.0
Upper	-	-
Lower	-	-
Operating profit		
Operating profit		
Forecast	4,200	2,150
Upper	-	-
Lower	-	-
% change		
Forecast	8.1	1.7
Upper	-	-
Lower	-	-
Ordinary profit		
Ordinary profit		
Forecast	4,200	2,150
Upper	-	-
Lower	-	-
% change		
Forecast	8.3	1.1
Upper	-	-
Lower	-	-
Profit attributable to owners of parent		
Profit attributable to owners of parent		
Forecast	2,850	1,470
Upper	-	-
Lower	-	-
% change		
Forecast	8.5	1.8
Upper	-	-
Lower	-	-
Basic earnings per share (Yen)		
Basic earnings per share (Yen)		
Forecast	238.01	122.76
Upper	-	-
Lower	-	-
Note to consolidated forecasts		

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

Mar 2024

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-Changes in accounting policies and accounting estimates retrospective restatement

Mar 2024

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

Mar 2024

Mar 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

25,644

198

Average number of shares

11,984,215

11,999,833

Note to number of issued and outstanding shares (common stock)

Note to number of issued and outstanding shares (common stock)

(注) 1.当社は、2022年6月1日付で普通株式1株につき2株の割合で株式分割をいたしました。前連結会計年度の期首に当該株式分割が行われたと仮定して期末発行済株式数(自己株式を含む)、期末自己株式数、期中平均株式数を算定しております。2.期末自己株式数及び期中平均株式数については、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。

Business Results-Overview of nonconsolidated operating results

(in millions of yens)

	Mar 2024	Mar 2023
Non-consolidated operating results		
Non-consolidated operating results		
Non-consolidated operating results		
Non-consolidated income statements information		
Net sales		
Net sales	19,028	18,047
% change	5.4	3.7
Operating profit		
Operating profit	3,401	2,806
% change	21.2	33.8
Ordinary profit		
Ordinary profit	3,363	2,785
% change	20.8	33.3
Profit		
Profit	2,291	2,003
% change	14.4	41.7
Other non-consolidated operating results		
Basic earnings per share (Yen)	191.20	166.93
Diluted earnings per share (Yen)	-	-
Note to non-consolidated operating results		
Note to operating results	-	

Business Results-Overview of nonconsolidated financial positions

(in millions of yens)

	Mar 2024	Mar 2023
Non-consolidated financial positions		
Non-consolidated financial positions		
Non-consolidated financial positions		
Total assets	15,579	13,229
Net assets	9,455	8,118
Capital adequacy ratio (%)	60.7	61.4
Net assets per share (Yen)	789.61	676.58
Note to non-consolidated financial positions		
Owner's equity	9,455	8,118
Note to financial positions	-	

Business Results-Note to overview of nonconsolidated business results

Mar 2024

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)

	Mar 2025	Sep 2024
Non-consolidated forecasts		
Non-consolidated forecasts		
Title for forecasts	2 . 2025年3月期の 個別業績予想（2024 年4月1日～2025年 3月31日）	
Preamble to non-consolidated forecasts		
Preamble to forecasts	-	
Main table of non-consolidated forecasts		
Net sales		
Net sales		
Forecast	20,000	10,000
Upper	-	-
Lower	-	-
% change		
Forecast	5.1	4.4
Upper	-	-
Lower	-	-
Ordinary profit		
Ordinary profit		
Forecast	3,700	1,900
Upper	-	-
Lower	-	-
% change		
Forecast	10.0	1.3
Upper	-	-
Lower	-	-
Profit		
Profit		
Forecast	2,500	1,300
Upper	-	-
Lower	-	-
% change		
Forecast	9.1	1.5
Upper	-	-
Lower	-	-
Basic earnings per share (Yen)		
Basic earnings per share (Yen)		
Forecast	208.78	108.57
Upper	-	-
Lower	-	-
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.