

## Document and entity information

	May 2019	Feb 2019
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	2019-03-29	
Company name	Nihon Enterprise Co.,Ltd.	
Securities code	48290	
URL	<a href="http://www.nihon-e.co.jp">http://www.nihon-e.co.jp</a>	
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)	2019-04-12	
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	2019-05-31	
Quarterly period		

3

## Business Results-Quarterly operating results

	(in millions of yens)	Feb 2019	Feb 2018
Quarterly operating results			
Quarterly operating results			
Consolidated operating results			
Consolidated income statements information			

Net sales		
Net sales	2,406	2,990
% change	-19.5	-18.4
Operating profit		
Operating profit	78	73
% change	6.2	-67.2
Ordinary profit		
Ordinary profit	127	142
% change	-10.1	-41.8
Profit attributable to owners of parent		
Profit attributable to owners of parent	29	66
% change	-55.8	10.2
Note to consolidated income statements information		
Comprehensive income		
Comprehensive income	39	112
Change in comprehensive income	-65.2	10.6
Other consolidated operating results		
Basic earnings per share (Yen)	0.73	1.63
Diluted earnings per share (Yen)	-	1.63
Note to consolidated operating results		
Note to operating results		

## Business Results-Quarterly financial positions

	(in millions of yens)	Feb 2019	May 2018
Quarterly financial positions			
Quarterly financial positions			
Consolidated financial positions			
Total assets	5,893	6,004	
Net assets	5,168	5,213	
Capital adequacy ratio (%)	82.8	82.1	
Net assets per share (Yen)	121.55	122.89	
Note to consolidated financial positions			
Owner's equity	4,878	4,931	
Note to financial positions		-	

## Business Results-Note to quarterly business results

	Feb 2019
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 2019	Feb 2019	May 2018
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	2.00			2.00
Forecast	2.00			
Upper	-			
Lower	-			
Annual				

Result	2.00
Forecast	2.00
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 2019

Quarterly forecasts	
Quarterly forecasts	
Title for forecasts	3. 平成31年5月期の 連結業績予想(平成 30年6月1日～平成 31年5月31日)
Preamble to consolidated forecasts	
Preamble to forecasts	-
Main table of consolidated forecasts	
Net sales	
Net sales	3,895
Forecast	
Upper	-
Lower	-
% change	
Forecast	0.1
Upper	-
Lower	-
Operating profit	
Operating profit	285
Forecast	
Upper	-
Lower	-
% change	
Forecast	62.9
Upper	-
Lower	-
Ordinary profit	
Ordinary profit	345
Forecast	
Upper	-
Lower	-
% change	
Forecast	34.0
Upper	-
Lower	-
Profit attributable to owners of parent	
Profit attributable to owners of parent	175
Forecast	
Upper	-
Lower	-
% change	
Forecast	5.3
Upper	-
Lower	-
Basic earnings per share (Yen)	
Basic earnings per share (Yen)	4.36
Forecast	
Upper	-
Lower	-
Note to consolidated forecasts	
Note to forecasts	-
Correction of financial forecast from the most recent financial forecast	

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

---

Feb 2019

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

---

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

---

Feb 2019

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 2019

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

---

Feb 2019

May 2018

Feb 2018

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)	40,613,000	40,612,400
Number of treasury stock at the end of fiscal year	480,000	480,000
Average number of shares	40,132,895	40,526,909
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.**