

Document and entity information

	May 2026	Feb 2026
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		2026-04-09
Company name		Nihon Enterprise Co.,Ltd.
Securities code		4829
URL		https://www.nihon-e.co.jp
Representative		
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Inquiries		
Title		専務取締役
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Supplemental material of results		true
Way of getting		-
Convening briefing of results		-
Target for briefing of results		-
Note to fraction processing method		(百万円未満切捨て)
Stock exchange listings		
Tokyo		
Tokyo Prime		-
Tokyo Standard		true
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		-
Business category		
General Business	true	
Specific Business		-
Fiscal Year End	2026-05-31	
Quarterly period		3

Business Results-Quarterly operating results

(in millions of yens)

	Feb 2026	Feb 2025
Quarterly operating results		

Quarterly operating results		
Consolidated operating results		
Consolidated income statements information		
Net sales		
Net sales	3,327	3,263
% change	2.0	-5.3
Operating profit		
Operating profit	26	35
% change	-25.4	-81.9
Ordinary profit		
Ordinary profit	49	52
% change	-5.2	-75.3
Profit attributable to owners of parent		
Profit attributable to owners of parent	7	0
% change	-	-99.8
Note to consolidated income statements information		
Comprehensive income		
Comprehensive income	95	-62
Change in comprehensive income	-	-
Other consolidated operating results		
Basic earnings per share (Yen)	0.19	0.01
Diluted earnings per share (Yen)	-	-
Note to consolidated operating results		
Note to operating results	-	-

Business Results-Quarterly financial positions

(in millions of yens)

	Feb 2026	May 2025
Quarterly financial positions		
Quarterly financial positions		
Consolidated financial positions		
Total assets	5,592	5,591
Net assets	4,851	4,896
Capital adequacy ratio (%)	83.7	84.7
Net assets per share (Yen)	121.54	122.87
Note to consolidated financial positions		
Owner's equity	4,683	4,734
Note to financial positions	-	-

Business Results-Note to quarterly business results

	Feb 2026
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 2026	Feb 2026	May 2025
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		3.00
Forecast	3.00	
Upper	-	
Lower	-	
Annual		
Result		3.00
Forecast	3.00	
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 2026
Quarterly forecasts	
Quarterly forecasts	
Title for forecasts	3 . 2026年 5 月期の 連結業績予想（2025 年 6 月 1 日 ~ 2026年 5 月31日）
Preamble to consolidated forecasts	
Preamble to forecasts	-
Main table of consolidated forecasts	
Net sales	
Net sales	
Forecast	4,580
Upper	-
Lower	-
% change	
Forecast	3.1
Upper	-
Lower	-
Operating profit	
Operating profit	
Forecast	85
Upper	-
Lower	-
% change	
Forecast	25.3
Upper	-
Lower	-
Ordinary profit	
Ordinary profit	
Forecast	110
Upper	-
Lower	-
% change	
Forecast	23.1
Upper	-
Lower	-
Profit attributable to owners of parent	
Profit attributable to owners of parent	
Forecast	45
Upper	-

Lower	-
% change	
Forecast	107.4
Upper	-
Lower	-
Basic earnings per share (Yen)	
Basic earnings per share (Yen)	
Forecast	1.17
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)

	Feb 2026	Aug 2025
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	true	
Number of subsidiaries newly consolidated		1
Name of subsidiaries newly consolidated		NEインベストメント株式会社
Number 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, Quarterly-Applying of specific accounting of the consolidated quarterly financial statements

	Feb 2026
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 2026
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 2026	May 2025	Feb 2025
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)	38,534,900	38,534,900	
Number of treasury stock at the end of fiscal year	-	-	
Average number of shares	38,534,900		38,534,900
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.