

## Document and entity information

	May 2025	Nov 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		2025-01-10
Company name		Nihon Enterprise Co.,Ltd.
Securities code		4829
URL		https://www.nihon-e.co.jp
Representative		
Title		代表取締役社長
Name		杉山浩一
Inquiries		
Title		専務取締役
Name		田中勝
Tel		03-5774-5730
Other		
Semi-annual statement filing date (as planned)		2025-01-10
Supplemental material of results		true
Way of getting		-
Convening briefing of results		true
Target for briefing of results		（当社ウェブサイトにて、決算説明の動画配信予定）
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	2025-05-31	
Quarterly period		2

## Business Results-Quarterly operating results

(in millions of yens)

	Nov 2024	Nov 2023
Quarterly operating results		
Quarterly operating results		
Consolidated operating results		
Consolidated income statements information		
Net sales		
Net sales	2,154	2,202
% change	-2.2	4.5
Operating profit		
Operating profit	12	118
% change	-89.5	20.1
Ordinary profit		
Ordinary profit	27	131
% change	-79.2	22.9
Profit attributable to owners of parent		
Profit attributable to owners of parent	-8	94
% change	-	76.2
Note to consolidated income statements information		
Comprehensive income		
Comprehensive income	-21	98
Change in comprehensive income	-	53.6
Other consolidated operating results		
Basic earnings per share (Yen)	-0.21	2.45
Diluted earnings per share (Yen)	-	-
Note to consolidated operating results		
Note to operating results	-	

## Business Results-Quarterly financial positions

(in millions of yens)

	Nov 2024	May 2024
Quarterly financial positions		
Quarterly financial positions		
Consolidated financial positions		
Total assets	5,716	5,951
Net assets	4,925	5,068
Capital adequacy ratio (%)	83.5	82.6
Net assets per share (Yen)	123.84	127.61
Note to consolidated financial positions		
Owner's equity	4,772	4,917
Note to financial positions	-	

## Business Results-Note to quarterly business results

	Nov 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)

	May 2025	Nov 2024	May 2024
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		-
Forecast	-	
Upper	-	
Lower	-	
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 2025
Quarterly forecasts	
Quarterly forecasts	
Title for forecasts	3 . 2025年 5 月期の 連結業績予想（2024 年 6 月 1 日 ~ 2025年 5 月31日）
Preamble to consolidated forecasts	
Preamble to forecasts	-
Main table of consolidated forecasts	
Net sales	
Net sales	
Forecast	5,310
Upper	-
Lower	-
% change	
Forecast	13.1
Upper	-
Lower	-
Operating profit	
Operating profit	
Forecast	295
Upper	-
Lower	-
% change	
Forecast	11.5
Upper	-
Lower	-
Ordinary profit	
Ordinary profit	
Forecast	300
Upper	-
Lower	-
% change	
Forecast	7.5

Upper	-
Lower	-
Profit attributable to owners of parent	
Profit attributable to owners of parent	
Forecast	185
Upper	-
Lower	-
% change	
Forecast	-11.6
Upper	-
Lower	-
Basic earnings per share (Yen)	
Basic earnings per share (Yen)	
Forecast	4.80
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	-

## Notes-Significant changes in the scope of consolidation during the period

(in millions of yens)

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

	Nov 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	-
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

	Nov 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

	Nov 2024	May 2024	Nov 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)	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.