

Document and entity information

		May 2026
Company information		
Company information		
Document name	決算短信〔日本基準〕（連結）	
FASF member mark	-	
Filing date	2026-07-10	
Company name	Nihon Enterprise Co.,Ltd.	
Securities code	4829	
URL	https://www.nihon-e.co.jp	
Representative		
Title	代表取締役会長兼社長	
Name	植田勝典	
Inquiries		
Title	専務取締役	
Name	田中勝	
Tel	03-5774-5730	
Other		
Date of general shareholders' meeting (as planned)	2026-08-28	
Dividend payable date (as planned)	2026-08-31	
Annual securities report filing date (as planned)	2026-08-27	
Supplemental material of annual results	true	
Way of getting	-	
Convening briefing of annual results	true	
Target audience	（決算説明動画を配信予定）	
Note to fraction processing method	（百万円未満切捨て）	
Stock exchange listings		
Tokyo	true	
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	

Business Results-Operating results

(in millions of yens)

	May 2026	May 2025
Operating results		
Operating results		
Consolidated operating results		
Consolidated income statements information		
Net sales		
Net sales	4,466	4,442
% change	0.6	-5.4
Operating profit		
Operating profit	82	67
% change	21.0	-74.4
Ordinary profit		
Ordinary profit	106	89
% change	19.4	-68.0
Profit attributable to owners of parent		
Profit attributable to owners of parent	65	21
% change	203.5	-89.6
Note to consolidated income statements information		
Comprehensive income		
Comprehensive income	138	-50
Change in comprehensive income	-	-
Other consolidated operating results		
Basic earnings per share (Yen)	1.71	0.56
Diluted earnings per share (Yen)	-	-
Rate of return on equity (%)	1.4	0.4
Ordinary profit to total assets ratio (%)	1.9	1.5
Operating profit to net sales ratio (%)	1.8	1.5
Note to consolidated operating results		
Investment profit (loss) on equity method	-	-
Note to operating results	-	

Business Results-Financial positions

(in millions of yens)

	May 2026	May 2025
Financial positions		
Financial positions		
Consolidated financial positions		
Total assets	5,638	5,591
Net assets	4,893	4,896
Capital adequacy ratio (%)	83.7	84.7
Net assets per share (Yen)	122.52	122.87
Note to consolidated financial positions		
Owner's equity	4,721	4,734
Note to financial positions	-	

Business Results-Cash flows

(in millions of yens)

	May 2026	May 2025
Cash flows		
Cash flows		
Consolidated cash flows		
Cash flows from operating activities	289	157
Cash flows from investing activities	-81	-436
Cash flows from financing activities	-128	-286
Cash and equivalents, end of period	3,930	3,824
Note to consolidated cash flows		
Note to cash flows	-	

Business Results-Note to business results

	May 2026
Note to business results	
Note to business results	
Note to consolidated financial results	
Note to consolidated financial results	-

Dividends

(in millions of yens)

	May 2027	May 2026	May 2025
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		115	115
Payout ratio (consolidated)			
Payout ratio (%)			
Annual			
Result		175.4	535.7
Forecast	135.7		
Ratio of total amount of dividends to net assets (consolidated)			
Ratio of total amount of dividends to net assets (%)			
Annual			
Result		2.4	2.4
Note to dividends			
Note to dividends			
Annual		-	

Forecasts

(in millions of yens)

	May 2027	Nov 2026
Forecasts		
Forecasts		
Title for forecasts	3．2027年5月期の連結業績予想（2026年6月1日～2027年5月31日）	
Preamble to consolidated forecasts		
Preamble to forecasts	-	
Main table of consolidated forecasts		
Net sales		
Net sales		
Forecast	4,820	-
Upper	-	-
Lower	-	-
% change		
Forecast	7.9	-
Upper	-	-
Lower	-	-
Operating profit		
Operating profit		
Forecast	105	-
Upper	-	-
Lower	-	-
% change		
Forecast	27.9	-
Upper	-	-
Lower	-	-
Ordinary profit		
Ordinary profit		
Forecast	160	-
Upper	-	-
Lower	-	-
% change		
Forecast	49.9	-
Upper	-	-
Lower	-	-
Profit attributable to owners of parent		
Profit attributable to owners of parent		
Forecast	85	-
Upper	-	-
Lower	-	-
% change		
Forecast	29.1	-
Upper	-	-
Lower	-	-
Basic earnings per share (Yen)		
Basic earnings per share (Yen)		
Forecast	2.21	-
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-Significant changes in the scope of consolidation during the period

(in millions of yens)

	May 2026
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	-
Name 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-Changes in accounting policies and accounting estimates retrospective restatement

	May 2026
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 2026	May 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	79	-
Average number of shares	38,534,892	38,534,900
Note to number of issued and outstanding shares (common stock)		
Note to number of issued and outstanding shares (common stock)	-	

Business Results-Overview of nonconsolidated operating results

(in millions of yens)

	May 2026	May 2025
Non-consolidated operating results		
Non-consolidated operating results		
Non-consolidated operating results		
Non-consolidated income statements information		
Net sales		
Net sales	2,150	2,150
% change	-0.0	0.7
Operating profit		
Operating profit	-107	-146

% change	-	-
Ordinary profit		
Ordinary profit	6	-32
% change	-	-
Profit		
Profit	30	-33
% change	-	-
Other non-consolidated operating results		
Basic earnings per share (Yen)	0.78	-0.86
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)

	May 2026	May 2025
Non-consolidated financial positions		
Non-consolidated financial positions		
Non-consolidated financial positions		
Total assets	4,278	4,320
Net assets	3,963	3,991
Capital adequacy ratio (%)	92.5	92.3
Net assets per share (Yen)	102.73	103.50
Note to non-consolidated financial positions		
Owner's equity	3,958	3,988
Note to financial positions	-	

Business Results-Note to overview of nonconsolidated business results

	May 2026
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 2027
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.