

## Entity information

Mar 2013

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|--|---|
| Company information                                |   |
| FASF member mark                                   | true  |
| Document name                                      | 決算短信〔日本基準〕<br>(連結)  |
| Filing date  | 2013-04-22  |
| Company name                                       | SPK株式会社   |
| Stock exchange listings                            |   |
| Tokyo  | true  |
| Tokyo 1st section                                  | true  |
| Tokyo 2nd section                                  | -   |
| Tokyo Mothers                                      | -   |
| Tokyo Others                                       | -   |
| Osaka  | -   |
| Osaka 1st section                                  | -   |
| Osaka 2nd section                                  | -   |
| Osaka JASDAQ                                       | -   |
| Osaka 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               | -   |
| Securities code                                    | 74660   |
| URL  | <a href="http://www.spk.co.jp/">http://www.spk.co.jp/</a> |
| Business category                                  |   |
| General Business                                   | true  |
| Specific Business                                  | -   |
| Fiscal Year End                                    | 2013-03-31  |
| Representative                                     |   |
| Title  | 代表取締役社長   |
| Name   | 轟 富和  |
| Inquiries  |   |
| Title  | 専務取締役管理本部長  |
| Name   | 中田 陽市   |
| Tel  | 06-6454-2571  |
| Other  |   |
| Date of general shareholders' meeting (as planned) | 2013-06-21  |
| Dividend payable date (as planned)                 | 2013-06-03  |
| Annual securities report filing date (as planned)  | 2013-06-21  |
| Supplemental material of annual results            | -   |
| Way of getting                                     | -   |
| Convening briefing of annual results               | true  |
| Target audience                                    | -   |
| Note to fraction processing method                 | (百万円未満切捨て)  |

## Consolidated information

(in millions of yens)

|  | Mar 2014 | Sep 2013 | Mar 2013 | Mar 2012 |
|--|----------|----------|----------|----------|
| Consolidated information                           |          |          |          |          |
| Consolidated financial results                     |          |          |          |          |
| Consolidated operating results                     |          |          |          |          |
| Consolidated income statements information         |          |          |          |          |
| Net sales  |          |          |          |          |
| Net sales  |          |          | 32,981   | 32,605   |
| % change in net sales                              |          |          | 0.012    | 0.142    |
| Operating income                                   |          |          |          |          |
| Operating income                                   |          |          | 1,324    | 1,283    |
| % change in operating income                       |          |          | 0.032    | 0.240    |
| Ordinary income                                    |          |          |          |          |
| Ordinary income                                    |          |          | 1,409    | 1,340    |
| % change in ordinary income                        |          |          | 0.051    | 0.191    |
| Net income   |          |          |          |          |
| Net income   |          |          | 861      | 751      |
| % change in net income                             |          |          | 0.147    | 0.137    |
| Note to consolidated income statements information |          |          |          |          |
| Comprehensive income                               |          |          |          |          |
| Comprehensive income                               |          |          | 887      | 751      |
| Change in comprehensive income                     |          |          | 0.182    | 0.137    |
| Other consolidated operating results               |          |          |          |          |
| Net income per share                               |          |          | 164.85   | 142.45   |
| Diluted net income per share                       |          |          | -        | -        |
| Net income to shareholders' equity ratio           |          |          | 0.076    | 0.069    |
| Ordinary income to total assets ratio              |          |          | 0.086    | 0.086    |
| Operating income to net sales ratio                |          |          | 0.040    | 0.039    |
| Note to consolidated operating results             |          |          |          |          |
| Investment profit (loss) on equity method          |          |          | -        | -        |
| Note to consolidated operating results             |          |          | -        |          |
| Consolidated financial positions                   |          |          |          |          |
| Total assets                                       |          |          | 16,671   | 15,990   |
| Net assets   |          |          | 11,641   | 11,036   |
| Capital adequacy ratio                             |          |          | 0.698    | 0.690    |
| Net assets per share                               |          |          | 2227.65  | 2111.80  |
| Note to consolidated financial positions           |          |          |          |          |
| Owner's equity                                     |          |          | 11,641   | 11,036   |
| Note to consolidated financial positions           |          |          | -        |          |
| Consolidated cash flows                            |          |          |          |          |
| Cash flows from operating activities               |          |          | 1,040    | 156      |
| Cash flows from investing activities               |          |          | -230     | -409     |
| Cash flows from financing activities               |          |          | -589     | -239     |
| Cash and equivalents, end of period                |          |          | 2,751    | 2,525    |
| Note to consolidated cash flows                    |          |          |          |          |
| Note to consolidated cash flows                    |          |          | -        |          |
| Note to consolidated financial results             |          |          |          |          |
| Note to consolidated financial results             |          |          | -        |          |
| Dividends  |          |          |          |          |
| Dividend per share                                 |          |          |          |          |
| First quarter                                      |          |          |          |          |
| Result   |          |          | -        | -        |
| Forecast   | -        |          |          |          |
| Forecast (upper)                                   | -        |          |          |          |
| Forecast (lower)                                   | -        |          |          |          |
| Second quarter                                     |          |          |          |          |
| Result   |          |          | 27.00    | 26.00    |
| Forecast   | 28.00    |          |          |          |
| Forecast (upper)                                   | -        |          |          |          |
| Forecast (lower)                                   | -        |          |          |          |
| Third quarter                                      |          |          |          |          |
| Result   |          |          | -        | -        |
| Forecast   | -        |          |          |          |
| Forecast (upper)                                   | -        |          |          |          |
| Forecast (lower)                                   | -        |          |          |          |

|  |  |        |       |
|--|--|--------|-------|
| Fiscal year end  |  |        |       |
| Result   |  | 28.00  | 27.00 |
| Forecast   | 29.00  |        |       |
| Forecast (upper)   | -  |        |       |
| Forecast (lower)   | -  |        |       |
| Total  |  |        |       |
| Result   |  | 55.00  | 53.00 |
| Forecast   | 57.00  |        |       |
| Forecast (upper)   | -  |        |       |
| Forecast (lower)   | -  |        |       |
| Total dividend paid  |  |        |       |
| Total dividend paid  |  | 287    | 278   |
| Payout ratio (consolidated)  |  |        |       |
| Payout ratio   |  | 0.334  | 0.372 |
| Payout ratio   | 0.331  |        |       |
| Ratio of total amount of dividends to net assets (consolidated)  |  |        |       |
| Ratio of total amount of dividends to net assets   |  | 0.025  | 0.026 |
| Note to dividends  |  |        |       |
| Note to dividends  |  | -      |       |
| Consolidated forecasts   |  |        |       |
| Title for consolidated forecasts   | 3. 平成26年 3月期の連結業績予想(平成25年 4月 1日～平成26年 3月31日) |        |       |
| Preamble to consolidated forecasts   |  |        |       |
| Preamble to consolidated forecasts   | -  |        |       |
| Main table of consolidated forecasts   |  |        |       |
| Net sales  |  |        |       |
| Forecast   | 34,000                                       | 16,700 |       |
| Forecast (upper)   | -  | -      |       |
| Forecast (lower)   | -  | -      |       |
| % change (forecast)  | 0.031  | 0.021  |       |
| % change (forecast-upper)  | -  | -      |       |
| % change (forecast-lower)  | -  | -      |       |
| Operating income   |  |        |       |
| Forecast   | 1,400  | 630    |       |
| Forecast (upper)   | -  | -      |       |
| Forecast (lower)   | -  | -      |       |
| % change (forecast)  | 0.057  | 0.033  |       |
| % change (forecast-upper)  | -  | -      |       |
| % change (forecast-lower)  | -  | -      |       |
| Ordinary income  |  |        |       |
| Forecast   | 1,450  | 670    |       |
| Forecast (upper)   | -  | -      |       |
| Forecast (lower)   | -  | -      |       |
| % change (forecast)  | 0.029  | 0.033  |       |
| % change (forecast-upper)  | -  | -      |       |
| % change (forecast-lower)  | -  | -      |       |
| Net income   |  |        |       |
| Forecast   | 900  | 415    |       |
| Forecast (upper)   | -  | -      |       |
| Forecast (lower)   | -  | -      |       |
| % change (forecast)  | 0.045  | 0.034  |       |
| % change (forecast-upper)  | -  | -      |       |
| % change (forecast-lower)  | -  | -      |       |
| Net income per share   |  |        |       |
| Forecast   | 172.21                                       | 79.41  |       |
| Forecast (upper)   | -  | -      |       |
| Forecast (lower)   | -  | -      |       |
| Note to consolidated forecasts   |  |        |       |
| Note to consolidated forecasts   | -  |        |       |
| 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                                  | -         |  |   |
| Changes in accounting policies and accounting estimates, 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  | true      |  |   |
| Retrospective restatement  | -         |  |   |
| Note to changes in accounting policies and accounting estimates, retrospective restatement   |           |  |   |
| Note to changes in accounting policies and accounting estimates, retrospective restatement   |           |  | (注)詳細は、P18「連結財務諸表作成のための基本となる重要な事項の変更」をご覧ください。 |
| Number of issued and outstanding shares (common stock)                                       |           |  |   |
| Number of issued and outstanding shares at the end of fiscal year (including treasury stock) | 5,296,900 |  | 5,296,900                                     |
| Number of treasury stock at the end of fiscal year   | 70,789    |  | 70,746  |
| Average number of shares   | 5,226,131 |  | 5,274,616                                     |
| Note to number of issued and outstanding shares (common stock)                               |           |  |   |
| Note to number of issued and outstanding shares (common stock)                               | -         |  |   |

## Non consolidated information

(in millions of yens)

|  | Mar 2013 | Mar 2012 |
|--|----------|----------|
| Non-consolidated information                   |          |          |
| Summary of non-consolidated financial results  |          |          |
| Non-consolidated financial results             |          |          |
| Non-consolidated operating results             |          |          |
| Non-consolidated income statements information |          |          |
| Net sales                                      |          |          |
| Net sales                                      | 29,102   | 28,804   |
| % change in net sales                          | 0.010    | 0.046    |
| Operating income                               |          |          |
| Operating income                               | 1,023    | 1,002    |
| % change in operating income                   | 0.021    | 0.218    |
| Ordinary income                                |          |          |
| Ordinary income                                | 1,149    | 1,128    |
| % change in ordinary income                    | 0.019    | 0.236    |
| Net income                                     |          |          |
| Net income                                     | 713      | 644      |
| % change in net income                         | 0.108    | 0.203    |
| Other non-consolidated operating results       |          |          |
| Net income per share                           | 136.54   | 122.15   |
| Diluted net income per share                   | -        | -        |
| Note to non-consolidated operating results     |          |          |
| Note to non-consolidated operating results     | -        |          |
| Non-consolidated financial positions           |          |          |
| Total assets                                   | 15,094   | 14,479   |
| Net assets                                     | 10,564   | 10,126   |
| Capital adequacy ratio                         | 0.700    | 0.699    |
| Net assets per share                           | 2021.58  | 1937.62  |
| Note to non-consolidated financial positions   |          |          |
| Owner's equity                                 | 10,564   | 10,126   |
| Note to non-consolidated financial positions   | -        |          |
| Note to non-consolidated financial results     |          |          |
| Note to non-consolidated financial results     | -        |          |

This information is a summary of the earnings report. It does not contain all details included in the earnings report disclosed in Japanese.