

Document and entity information

Mar 2023

Company information		
Company information		
FASF member mark		true
Document name		決算短信〔日本基準〕（連結）
Filing date		2023-05-02
Company name		SPK CORPORATION
Securities code		7466
URL		https://www.spk.co.jp /
Representative		
Title		代表取締役社長
Name		沖 恭一郎
Inquiries		
Title		専務取締役管理本部長
Name		藤井 修二
Tel		06-6454-2002
Other		
Date of general shareholders' meeting (as planned)		2023-06-22
Dividend payable date (as planned)		2023-05-31
Annual securities report filing date (as planned)		2023-06-22
Supplemental material of annual results		true
Way of getting		-
Convening briefing of annual results		true
Target audience		-
Note to fraction processing method		（百万円未満切捨て）
Stock exchange listings		
Tokyo		true
Tokyo Prime		true
Tokyo Standard		-
Tokyo Growth		-
Tokyo 1st section		-
Tokyo 2nd section		-
Tokyo Mothers		-
Tokyo JASDAQ		-
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		-

Business Results-Operating results

(in millions of yens)

	Mar 2023	Mar 2022
Operating results		
Operating results		
Consolidated operating results		
Consolidated income statements information		
Net sales		
Net sales	54,695	47,686
% change	14.7	13.8
Operating profit		
Operating profit	2,720	2,034
% change	33.7	-0.4
Ordinary profit		
Ordinary profit	2,910	2,287
% change	27.3	12.0
Profit attributable to owners of parent		
Profit attributable to owners of parent	2,059	1,625
% change	26.7	17.5
Note to consolidated income statements information		
Comprehensive income		
Comprehensive income	2,373	1,732
Change in comprehensive income	37.0	27.3
Other consolidated operating results		
Basic earnings per share (Yen)	205.13	161.84
Diluted earnings per share (Yen)	-	-
Rate of return on equity (%)	9.7	8.3
Ordinary profit to total assets ratio (%)	9.0	7.9
Operating profit to net sales ratio (%)	5.0	4.3
Note to consolidated operating results		
Investment profit (loss) on equity method	-	-
Note to operating results	-	

Business Results-Financial positions

(in millions of yens)

	Mar 2023	Mar 2022
Financial positions		
Financial positions		
Consolidated financial positions		
Total assets	34,351	30,014
Net assets	22,175	20,223
Capital adequacy ratio (%)	64.6	67.4
Net assets per share (Yen)	2,208.26	2,013.91
Note to consolidated financial positions		
Owner's equity	22,175	20,223
Note to financial positions	-	

Business Results-Cash flows

(in millions of yens)

	Mar 2023	Mar 2022
Cash flows		
Cash flows		
Consolidated cash flows		
Cash flows from operating activities	838	536
Cash flows from investing activities	-879	-592
Cash flows from financing activities	426	-1,194

Cash and equivalents, end of period	6,513	6,047
Note to consolidated cash flows		
Note to cash flows	-	

Business Results-Note to business results

	Mar 2023
Note to business results	
Note to business results	
Note to consolidated financial results	
Note to consolidated financial results	-

Dividends

(in millions of yens)

	Mar 2024	Mar 2023	Mar 2022
Dividends			
Dividends			
Dividends			
Dividend per share (Yen)			
Dividend per share (Yen)			
First quarter			
Result		-	-
Forecast	-		
Upper	-		
Lower	-		
Second quarter			
Result		20.00	18.00
Forecast	23.00		
Upper	-		
Lower	-		
Third quarter			
Result		-	-
Forecast	-		
Upper	-		
Lower	-		
Year end			
Result		24.00	22.00
Forecast	27.00		
Upper	-		
Lower	-		
Annual			
Result		44.00	40.00
Forecast	50.00		
Upper	-		
Lower	-		
Total dividend paid			
Total dividend paid			
Annual			
Result		441	401
Payout ratio (consolidated)			
Payout ratio (%)			
Annual			
Result		21.5	24.7
Forecast	23.4		
Ratio of total amount of dividends to net assets (consolidated)			
Ratio of total amount of dividends to net assets (%)			
Annual			
Result		2.1	2.1
Note to dividends			
Note to dividends			

Forecasts

(in millions of yens)

	Mar 2024	Sep 2023
Forecasts		
Forecasts		
Title for forecasts	3 . 2024年 3 月期の 連結業績予想（2023 年 4 月 1 日 ~ 2024年 3 月31日）	
Preamble to consolidated forecasts		
Preamble to forecasts	-	
Main table of consolidated forecasts		
Net sales		
Net sales		
Forecast	60,000	28,800
Upper	-	-
Lower	-	-
% change		
Forecast	9.7	11.8
Upper	-	-
Lower	-	-
Operating profit		
Operating profit		
Forecast	2,750	1,320
Upper	-	-
Lower	-	-
% change		
Forecast	1.1	25.7
Upper	-	-
Lower	-	-
Ordinary profit		
Ordinary profit		
Forecast	2,950	1,410
Upper	-	-
Lower	-	-
% change		
Forecast	1.3	19.0
Upper	-	-
Lower	-	-
Profit attributable to owners of parent		
Profit attributable to owners of parent		
Forecast	2,150	1,010
Upper	-	-
Lower	-	-
% change		
Forecast	4.4	23.6
Upper	-	-
Lower	-	-
Basic earnings per share (Yen)		
Basic earnings per share (Yen)		
Forecast	214.10	100.58
Upper	-	-
Lower	-	-
Note to consolidated forecasts		
Note to forecasts	-	

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

Mar 2023

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

-

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

-

Notes-Changes in accounting policies and accounting estimates retrospective restatement

Mar 2023

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

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 and accounting estimates, retrospective restatement

Note to changes in accounting policies and accounting estimates, retrospective restatement

(注)詳細は、添付資料P.12「3.連結財務諸表及び主な注記(5)連結財務諸表に関する注記事項(会計方針の変更)」をご覧ください。

Notes-Number of issued and outstanding shares common stock

Mar 2023

Mar 2022

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)

10,453,800

10,453,800

Number of treasury stock at the end of fiscal year

411,712

411,712

Average number of shares

10,042,088

10,042,088

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)

Mar 2023

Mar 2022

Non-consolidated operating results

Non-consolidated operating results		
Non-consolidated operating results		
Non-consolidated income statements information		
Net sales		
Net sales	43,170	39,603
% change	9.0	10.9
Operating profit		
Operating profit	1,425	1,336
% change	6.6	-10.4
Ordinary profit		
Ordinary profit	1,720	1,616
% change	6.4	-23.2
Profit		
Profit	1,253	1,143
% change	9.6	-29.9
Other non-consolidated operating results		
Basic earnings per share (Yen)	124.80	113.86
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)

	Mar 2023	Mar 2022
Non-consolidated financial positions		
Non-consolidated financial positions		
Non-consolidated financial positions		
Total assets	26,450	23,960
Net assets	17,948	17,114
Capital adequacy ratio (%)	67.9	71.4
Net assets per share (Yen)	1,787.31	1,704.27
Note to non-consolidated financial positions		
Owner's equity	17,948	17,114
Note to financial positions	-	

Business Results-Note to overview of nonconsolidated business results

	Mar 2023
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)

	Mar 2024
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.