## **Entity information**

	Aug 2013
ompany information	
FASF member mark	true
Document name	第3四半期決算短〔日本基準〕(連結)
Filing date	2013-10-04
Company name	S-Pool,Inc.
Stock exchange listings	
Tokyo	true
Tokyo 1st section	-
Tokyo 2nd section	-
Tokyo Mothers	-
Tokyo JASDAQ	true
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	24710
	http://www.spool.
URL	ппр.//www.spool.
Business category	F
General Business	true
Specific Business	-
Fiscal Year End	2013-11-30
Quarterly period	2010 11 00
Representative	
Title	代表取締役会長 <b>兼</b> 長
Name	浦上 壮平
Inquiries	/m <del>**</del> '  1
Title	取締役管理本部担
Name	佐藤 英朗
Tel	03-3517-6633
Other	U3-331 <i>1-</i> 0033
	2013-10-11
Quarterly statement filing date (as planned)	
Supplemental material of quarterly results	true
Way of getting	-
Convening briefing of quarterly results	<del>-</del>
Target for briefing of quarterly results	- /
Note to fraction processing method	(百万円未満切捨)

## **Consolidated quarterly information**

(in millions of yens)

Consolidated premation greatlys		Nov 2042	Nov. 2042	Aug 2042
Consolicitated financial results		Nov 2013 Aug 2013	Nov 2012	Aug 2012
Consolidated operating results				
Consolidated income satements information Not sales  Net sales  Net sales  Suchange in ret sales  Gerating income  Operating income  Operating income  Ordinary income  Net income  Net income  Net income  Net income  Net income  Suchange in ret income  Note to consolidated operating results  Note to consolidated operating results  Note to consolidated financial positions  Total assets  Total assets  Total assets  Nover to consolidated financial results  Note to consolidated financial positions  Owner opuly  Note to consolidated financial positions  Note to consolidated financial results  Note to consolidated financial positions  Total assets  Owner opuly  Result  Outper operating results  Note to consolidated financial positions  Total assets  Total assets  Total assets  Owner opuly  Result  Outper operating results  Note to consolidated financial positions  Note to consolidated financial positions  Total assets  Total assets  Total assets  Total assets  Total assets  Owner opuly  Result  Owner opuly  Result  Owner opuly  Result  Owner opuly  Result  Owner operating results  Owner opuly  Result  Owner opuly  Result  Owner opuly  Result  Owner operating results  Owner opuly  Result  Owner opuly  Result  Owner opuly  Result  Owner operating results  Owner opuly  Result  Owner opuly  Result  Owner opuly  Result  Owner operating result  Owner opuly  Forecast  Owner opuly  Result  Owner operating results  Owner opuly  Result  Owner operating results  Owner opuly  Forecast  Owner opul  Forecast  Owner opul  Forecast  Owner opul  Forecast  Owner opul  Forecast				
Net sales     Net sales	· •			
Net sales				
응는 Change in net sales				
Operating income				3,722
Operating income	~	6.2		-13.9
### Schange in operating income ### A4 ###	· · ·			
Ordinary income	Operating income			29
Ordinary income		85.1		61.9
Net income Net income Net income Net income Net income Note to consolidated financial positions Note to consolidated financial positions  Note to consolid	Ordinary income			
Net income	Ordinary income			20
Net income	% change in ordinary income	120.5		231.2
Note to consolidated operating results  (호) 범技体, 부료으로 부표	Net income			
Note to consolidated income statements information  Comprehensive income Comprehensive income Comprehensive income Comprehensive income Other consolidated operating results Net income per share (Yen)  Note to consolidated operating results  Note to consolidated financial positions  Total assets 1,501 Note to consolidated financial positions  Total assets 1,501 Note to consolidated financial positions  Total assets 1,501 Note to consolidated financial positions  Note to consolidated financial positions  Note to consolidated financial results  Note to consolidated financial results  Dividends  Dividends  Dividends  Dividends  Dividends  Result R	Net income	34		5
information	% change in net income	508.8		-87.7
Comprehensive income Comprehensive income Comprehensive income Cother consolidated operating results Net income per share (Yen) Note to consolidated operating results  (注)当社は、平成之年 年11月30日現在の株 生にがしております。なら、 中枢之年 11月30日現在の株 生にがしております。なら、 中枢之年 11月30日現在の株 生にがしているい。 「注)当社は、平成之年 11月30日現在の株 生にがしているい。 「注)当社は、平成之年 11月30日現在の株 生にがしているい。 「注)日日付をもって、管				
Comprehensive income 514.6 - 4.6 Charge in comprehensive income 514.6 - 4.6 Other consolidated operating results Net income per share (Yen) 13.41 2 Diluted net income per share (Yen)	information			
(Change in comprehensive income 514.6	Comprehensive income			
Net income per share (Yen) Note to consolidated operating results  Note to consolidated operating results    (注) 을 보다, 무 교육	Comprehensive income	34		
Net income per share (Yen) 13.41 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2	Change in comprehensive income	514.6		-87.
Diluted net income per share (Yen) Note to consolidated operating results  (注)当社は、平成24 年11月30日現在0株 主に対し平成24年 11月対策とかって、普 通株工株につき100 株の割合で株式分割 としております。なお、平成24年 11月期第3四半期の1 株当たり四半期終刊  技術当体に分割 をしております。なお、平成24年 11月期第3四半期の1 株当たり四半期終刊  技術当体に分割のでしていまります。なお、平成24年 11月期第3四半期の1 株当たり四半期終刊  技術当体に分割のでしていまります。と 「おります」と 「第世しております」と 「第世しているといるまます。 「第世しては、ま	Other consolidated operating results			
Note to consolidated operating results  (注) 범산は、平成24年12 月1日付きして、音通株式1株につき100 株の割合で株本力分割 をしております。なお、平成24年12 月1日付きして、音通株式1株につき100 株の割合で株本力分割 をしております。なお、平成24年11月期第3四半期の1 株当た10甲半期株刊 基は当該株式分割が 前連結会計年度の期 音に行われたと仮定して算定しております。 1,501 1,291 Note assets 1,501 1,291 Note assets 1,501 1,291 Note to consolidated financial positions  Total assets 1,501 1,291 Note to consolidated financial positions  Owner's equity 1,77 143 11 Note to consolidated financial positions  Owner's equity 1,77 142 11 Note to consolidated financial positions  Note to consolidated financial results Note to consolidated financial results Note to consolidated financial results  Note to consolidated financial results  Dividends  Dividends  Dividends  Dividends  First quarter Result 0,000 0,00  Third quarter Result 0,000 0,00  Third quarter Result 0,000 0,00  Forecast (upper) - F	Net income per share (Yen)	13.41		2.2
(注) 월천년, 平成24	Diluted net income per share (Yen)	-		-
# 11月30日現在の株主に対比中限24年12 月1日付をもって、普 温検式 11株につき100 株の割合で株式分割 をしておいます。なお、平成24年 1月期第3回半期の 1 株当たり四半期検判 技に当該を計算 21年	Note to consolidated operating results			
Total assets         1,501         1,291           Net assets         177         143           Capital adequacy ratio (%)         11.8         11           Note to consolidated financial positions         177         142           Note to consolidated financial positions         -         -           Note to consolidated financial results         -         -           Note to consolidated financial results         -         -           Dividends         -         -           Dividend per share (Yen)         -         -           First quarter         -         -           Result         0.00         0.00           Third quarter         -         -           Result         0.00         0.00           Firscal year end         0.00         0.00           Forecast         0.00         -           Forecast (upper)         -         -           Forecast (lower)         -         -           Forecast (lower)         -         -           Forecast (upper)         -         -           Forecast (upper)         -         -           Forecast (upper)         -         -           Forecast (up	Note to consolidated operating results	主に対し平成24年12 月1日付をもって、普 通株式1株につき100 株の割合で株式分割 をしております。なお、 平成24年 11月期等3四半期の1 株当たり四半期純利 益は当該株式分割 前連結会計年度の期 首に行われたと仮定し		
Net assets         1777         143           Capital adequacy ratio (%)         11.8         11           Note to consolidated financial positions         -         -           Owner's equity         1777         142           Note to consolidated financial positions         -         -           Note to consolidated financial results         -         -           Note to consolidated financial results         -         -           Dividends         -         -           Dividend per share (Yen)         -         -           First quarter         Result         0.00         0.00           Result         0.00         0.00           Third quarter         -         -         -           Result         0.00         0.00         -           Fiscal year end         0.00         0.00         -           Forecast         0.00         0.00         -           Forecast (upper)         -         -         -         -           Forecast (lower)         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -	Consolidated financial positions			
Capital adequacy ratio (%)         11.8         11           Note to consolidated financial positions         177         142           Owner's equity         177         142           Note to consolidated financial positions         -           Note to consolidated financial results         -           Note to consolidated financial results         -           Dividends         -           Pirst quarter         -           Result         0.00         0.00           Result quarter         -         -           Result age rend         -         -           Result age rend         -         -           Result parend         -         -           Result process         -         -           Result process         0.00         0.00           First quarter         -         -           Result parend         -         -           Result process         0.00         -           Forecast (upper)         -         -           Forecast (lower)         -         -           Result process (upper)         -         -           Result process (upper)         -         -           Result process (	Total assets	1,501	1,291	
Note to consolidated financial positions         177         142           Note to consolidated financial positions         -           Note to consolidated financial results         -           Note to consolidated financial results         -           Note to consolidated financial results         -           Dividend per share (Yen)         -           First quarter         -           Result         0.00           Second quarter         -           Result quarter         -           Result o 0.00         0.00           Third quarter         -           Result o 0.00         0.00           Fiscal year end         0.00           Forecast (upper)         -           Forecast (upper)         -           Forecast (lower)         -           Result o 0.00         0.00	Net assets	177	143	
Note to consolidated financial positions         177         142           Note to consolidated financial positions         -           Note to consolidated financial results         -           Dividend per share (Yen)         -           First quarter         -           Result         0.00           Result         0.00           Forecast         0.00           Porecast (upper)         -           Result         0.00           Forecast (lower)         -           Result         0.00           Result         -           Result         -           Result         -           Result         -           Result         -           Result         -	Capital adequacy ratio (%)	11.8	11	
Owner's equity       177       142         Note to consolidated financial results				
Note to consolidated financial positions	·	177	142	
Note to consolidated financial results         -           Dividends         -           Dividend per share (Yen)         -           First quarter         -         -           Result         -         -           Second quarter         -         -           Result         0.00         0.00           Third quarter         -         -           Result         -         -           Result as a sult         -         -           Fiscal year end         -         -           Forecast         0.00         -           Forecast (upper)         -         -           Forecast (lower)         -         -           Result         0.00         -           Forecast (lower)         -         -           Forecast (lower)         -         -           Forecast (lower)         -         -           Forecast (upper)         -         -           Forecast (upper)         -         -           Forecast (upper)         -         -			·	
Note to consolidated financial results				
Dividends           Dividend per share (Yen)         Common share (Y		_		
Dividend per share (Yen)           First quarter         -		-		
First quarter         Result       -       -         Second quarter       -       -         Result       0.00       0.00         Third quarter       -       -         Result       -       -         Fiscal year end       -       0.00         Forecast       0.00       -         Forecast (upper)       -       -         Forecast (lower)       -       -         Result       0.00       -         Forecast (upper)       -       0.00         Forecast (upper)       -       -         Forecast (upper)       -       -				
Result       - <td></td> <td></td> <td></td> <td></td>				
Second quarter         Result         0.00         0.00           Third quarter         -	·			
Result       0.00       0.00         Third quarter       -       -         Result       -       -         Fiscal year end       0.00       -         Result       0.00       -         Forecast (upper)       -       -         Forecast (lower)       -       -         Result       0.00       -         Forecast       0.00       -         Forecast (upper)       -       -		-	-	
Third quarter         Result       -	•			
Result       -       -         Fiscal year end       0.00         Result       0.00         Forecast (upper)       -         Forecast (lower)       -         Total       0.00         Result       0.00         Forecast (upper)       -         Forecast (upper)       -		0.00	0.00	
Fiscal year end         Result       0.00         Forecast       0.00         Forecast (upper)       -         Forecast (lower)       -         Total       0.00         Forecast       0.00         Forecast (upper)       -				
Result         0.00           Forecast (upper)         -           Forecast (lower)         -           Total         0.00           Result         0.00           Forecast (upper)         -		•	-	
Forecast         0.00           Forecast (upper)         -           Forecast (lower)         -           Total           Result         0.00           Forecast         0.00           Forecast (upper)         -				
Forecast (upper)	Result		0.00	
Forecast (lower) -  Total  Result 0.00  Forecast (upper) -  0.00  -  0.00	Forecast	0.00		
Total           Result         0.00           Forecast         0.00           Forecast (upper)         -	Forecast (upper)	-		
Result         0.00           Forecast         0.00           Forecast (upper)         -	Forecast (lower)	-		
Forecast 0.00 Forecast (upper) -	Total			
Forecast (upper) -	Result		0.00	
Forecast (upper) -	Forecast	0.00		
,		-		
	Forecast (lower)	-		

Correction of dividend forecast from the most recent dividend forecast Correction of dividend forecast from the most recent dividend forecast Note to dividends (注)当社は、平成24 年11月30日現在の株 主に対し平成24年12 月1日付をもって、普 通株式1株につき100 Note to dividends 株の割合で株式分割 をしております。 Consolidated forecasts 3. 平成25年11月期の 連結業績予想(平成2 Title for consolidated forecasts 4年12月 1日~平成2 5年11月30日) Preamble to consolidated forecasts Preamble to consolidated forecasts Main table of consolidated forecasts Net sales Forecast 5,262 Forecast (upper) Forecast (lower) % change (forecast) 6.5 % change (forecast-upper) % change (forecast-lower) Operating income Forecast 80 Forecast (upper) Forecast (lower) % change (forecast) 65.8 % change (forecast-upper) % change (forecast-lower) Ordinary income Forecast 66 Forecast (upper) Forecast (lower) % change (forecast) 124.8 % change (forecast-upper) % change (forecast-lower) Net income **Forecast** 50 Forecast (upper) Forecast (lower) % change (forecast) % change (forecast-upper) % change (forecast-lower) Net income per share (Yen) Forecast 19.47 Forecast (upper) Forecast (lower) Note to consolidated forecasts (注)当社は、平成24 年11月30日現在の株 主に対し平成24年12 月1日付をもって、普 通株式1株につき100 Note to consolidated forecasts 株の割合で株式分割 をしております。 Correction of financial forecast from the most recent financial forecast Correction of financial forecast from the most recent financial forecast 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) Note to material changes in subsidiaries during this period

Note to material changes in subsidiaries during this period	-		
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	-		
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	true		
Retrospective restatement	-		
Note to changes in accounting policies, accounting estimates and retrospective restatement			
Note to changes in accounting policies, accounting estimates and retrospective restatement	-		
Number of issued and outstanding shares (common stock)			
Number of issued and outstanding shares at the end of fiscal year (including treasury stock)	2,583,400	2,583,400	
Number of treasury stock at the end of fiscal year	-	-	
Average number of shares	2,583,400		2,583,400
Note to number of issued and outstanding shares (common stock)			
Note to number of issued and outstanding shares (common stock)	(注)当社は、平成24 年11月30日現在の株 主に対して、1月1日では24年12 月1日付をもって、10日 株の日式1株につき100 株の目のでは、10日 株の目のでは、10日 株の目のでは、10日 株の目のでは、10日 株の目のでは、10日 ・で成2 4年11月期の期末発 行済株式月期均別まで、2 4年11月期の期末発 行済株式月期均別まで、2 4年11月期の期末で、2 4年11月期の期末で、2 4年11月期の期末で、2 4年11月期の期末で、2 4年11月期の期末で、2 4年11月期の期末で、2 4年11月期の期末で、2 4年11月期の期末で、2 4年11月期の期末で、2 4年11月期の期末で、2 4年11月期の期末で、2 4年11月期の期末で、2 4年11月期の期末で、2 4年11月期の期末で、2 4年11月期で、2 4年11日間で、2 4年11日間で、2 5年11日に、2 5年11日に 5		

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