

## Document and entity information

Nov 2013

Company information	
Company information	
FASF member mark	true
Document name	決算短信〔日本基準〕 (連結)
Filing date	2014-01-15
Company name	S-Pool,Inc.
Stock exchange listings	
Tokyo	true
Tokyo 1st section	-
Tokyo 2nd section	-
Tokyo Mothers	-
Tokyo JASDAQ	true
Tokyo PRO Market	-
Tokyo 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
URL	<a href="http://www.spool.co.jp">http://www.spool.co.jp</a>
Business category	
General Business	true
Specific Business	-
Fiscal Year End	2013-11-30
Representative	
Title	代表取締役会長兼社長
Name	浦上 壮平
Inquiries	
Title	取締役管理本部担当
Name	佐藤 英朗
Tel	03-3517-6633
Other	
Date of general shareholders' meeting (as planned)	2014-02-27
Annual securities report filing date (as planned)	2014-02-28
Supplemental material of annual results	true
Way of getting	-
Convening briefing of annual results	true
Target audience	(アナリスト向け)
Note to fraction processing method	(百万円未満切捨て)

## Business Results-Operating results

(in millions of yens)

	Nov 2013	Nov 2012
Operating results		
Operating results		
Consolidated operating results		
Consolidated income statements information		
Net sales		
Net sales	5,365	4,941
% change	8.6	-10.7
Operating income		
Operating income	66	48
% change	37.2	47.9
Ordinary income		
Ordinary income	49	29
% change	65.2	66.3
Net income		
Net income	44	-30
% change	-	-
Note to consolidated income statements information		
Comprehensive income		
Comprehensive income	45	-30
Change in comprehensive income	-	-
Other consolidated operating results		
Net income per share (Yen)	17.35	-11.92
Diluted net income per share (Yen)	-	-
Net income to shareholders' equity ratio (%)	27.1	-
Ordinary income to total assets ratio (%)	3.5	2.5
Operating income to net sales ratio (%)	1.2	1.0
Note to consolidated operating results		
Investment profit (loss) on equity method	0	0
Note to operating results	(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月期の1株当たり当期純利益は当該株式分割が前連結会計年度の期首に行われたと仮定して算定しております。	

## Business Results-Financial positions

(in millions of yens)

	Nov 2013	Nov 2012
Financial positions		
Financial positions		
Consolidated financial positions		
Total assets	1,508	1,291
Net assets	188	143
Capital adequacy ratio (%)	12.4	11.0
Net assets per share (Yen)	72.70	55.18
Note to consolidated financial positions		
Owner's equity	187	142
	(注)当社は、平成24年11月30日現在の株	

Note to financial positions

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月期の1株当たり純資産は当該株式分割が前連結会計年度の期首に行われたと仮定して算定しております。

## Business Results-Cash flows

(in millions of yens)

	Nov 2013	Nov 2012
Cash flows		
Cash flows		
Consolidated cash flows		
Cash flows from operating activities	64	-45
Cash flows from investing activities	-130	12
Cash flows from financing activities	-6	184
Cash and equivalents, end of period	486	559
Note to consolidated cash flows		
Note to cash flows	-	

## Business Results-Note to business results

	Nov 2013
Note to business results	
Note to business results	
Note to consolidated financial results	
Note to consolidated financial results	-

## Dividends

(in millions of yens)

	Nov 2014	Nov 2013	Nov 2012
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		0.00	0.00
	Forecast	0.00		
	Upper	-		
	Lower	-		
	Annual			
	Result		0.00	0.00
	Forecast	0.00		
	Upper	-		
	Lower	-		
	Total dividend paid			
	Total dividend paid			
	Annual			
	Result		-	-
	Payout ratio (consolidated)			
	Payout ratio (%)			
	Annual			
	Result		-	-
	Forecast	-		
	Ratio of total amount of dividends to net assets (consolidated)			
	Ratio of total amount of dividends to net assets (%)			
	Annual			
	Result		-	-
	Note to dividends			
	Note to dividends			
	Annual			
				(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株の割合で株式分割をしております。

Forecasts			
(in millions of yens)			
		Nov 2014	May 2014
Forecasts			
Forecasts			
Title for forecasts		3. 平成26年11月期の連結業績予想(平成25年12月 1日～平成26年11月30日)	
Preamble to consolidated forecasts			
Preamble to forecasts		-	
Main table of consolidated forecasts			
Net sales			
Net sales			
Forecast		6,000	2,925
Upper		-	-
Lower		-	-
% change			
Forecast		11.8	12.5
Upper		-	-
Lower		-	-
Operating income			
Operating income			
Forecast		150	58
Upper		-	-
Lower		-	-
% change			

Forecast	127.6	-1.9
Upper	-	-
Lower	-	-
Ordinary income		
Ordinary income		
Forecast	137	51
Upper	-	-
Lower	-	-
% change		
Forecast	180.3	-2.5
Upper	-	-
Lower	-	-
Net income		
Net income		
Forecast	117	42
Upper	-	-
Lower	-	-
% change		
Forecast	161.7	-4.7
Upper	-	-
Lower	-	-
Net income per share (Yen)		
Net income per share (Yen)		
Forecast	45.41	16.28
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

Nov 2013

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)

-

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

Nov 2013

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	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	-

## Notes-Number of issued and outstanding shares common stock

	Nov 2013	Nov 2012
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)	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月期の期末発行済株式数及び期中平均株式数は当該株式分割が前連結会計年度の期首に行われたと仮定して算定しております。	

## Business Results-Overview of nonconsolidated operating results

(in millions of yens)

	Nov 2013	Nov 2012
Non-consolidated operating results		
Non-consolidated operating results		
Non-consolidated operating results		
Non-consolidated income statements information		
Net sales		
Net sales	2,170	1,920
% change	13.0	-11.1
Operating income		
Operating income	8	28
% change	-68.8	-38.4
Ordinary income		
Ordinary income	-5	14
% change	-	-67.8
Net income		
Net income	23	-15
% change	-	-
Other non-consolidated operating results		
Net income per share (Yen)	8.93	-6.17
Diluted net income per share (Yen)	-	-
Note to non-consolidated operating results		
	(注)当社は、平成24	

Note to operating results

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月期の1株当たり当期純利益は当該株式分割が前事業年度の期首に行われたと仮定して算定しております。

## Business Results-Overview of nonconsolidated financial positions

(in millions of yens)

	Nov 2013	Nov 2012
Non-consolidated financial positions		
Non-consolidated financial positions		
Non-consolidated financial positions		
Total assets	1,132	1,072
Net assets	165	142
Capital adequacy ratio (%)	14.6	13.2
Net assets per share (Yen)	63.86	54.93
Note to non-consolidated financial positions		
Owner's equity	164	141

Note to financial positions

(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月期の1株当たり純資産は当該株式分割が前事業年度の期首に行われたと仮定して算定しております。

## Business Results-Note to overview of nonconsolidated business results

Nov 2013

Note to non-consolidated financial results	
Note to non-consolidated financial results	
Note to non-consolidated financial results	
Note to 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.