

Document and entity information

	Mar 2014	Dec 2013
Company information		
Company information		
FASF member mark		true
Document name		第3四半期決算短信 〔日本基準〕(連結)
Filing date		2014-02-12
Company name		MATSUDA SANGYO Co.,Ltd.
Stock exchange listings		
Tokyo		true
Tokyo 1st section		true
Tokyo 2nd section		-
Tokyo Mothers		-
Tokyo JASDAQ		-
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		74560
URL		http://www.matsuda-sangyo.co.jp
Business category		
General Business	true	
Specific Business	-	
Fiscal Year End	2014-03-31	
Quarterly period		3
Representative		
Title		代表取締役社長
Name		松田 芳明
Inquiries		
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Other		
Quarterly statement filing date (as planned)		2014-02-14
Supplemental material of quarterly results		-
Way of getting		-
Convening briefing of quarterly results		-
Target for briefing of quarterly results		-
Note to fraction processing method		(百万円未満切捨て)

Business Results-Quarterly operating results

(in millions of yens)

	Dec 2013	Dec 2012
Quarterly operating results		
Quarterly operating results		
Consolidated operating results		
Consolidated income statements information		
Net sales		
Net sales	125,611	124,133
% change	1.2	-15.0
Operating income		

Operating income	3,585	4,108
% change	-12.7	-28.3
Ordinary income		
Ordinary income	4,050	4,524
% change	-10.5	-22.7
Net income		
Net income	2,657	2,998
% change	-11.4	-15.9
Note to consolidated income statements information		
Comprehensive income		
Comprehensive income	3,486	3,056
Change in comprehensive income	14.1	-10.3
Other consolidated operating results		
Net income per share (Yen)	98.64	109.29
Diluted net income per share (Yen)	-	-
Note to consolidated operating results		
Note to operating results	-	

Business Results-Quarterly financial positions

(in millions of yens)

	Dec 2013	Mar 2013
Quarterly financial positions		
Quarterly financial positions		
Consolidated financial positions		
Total assets	65,778	63,136
Net assets	46,902	44,460
Capital adequacy ratio (%)	71.3	70.4
Note to consolidated financial positions		
Owner's equity	46,901	44,457
Note to financial positions	-	

Business Results-Note to quarterly business results

Dec 2013

Quarterly note to business results	
Quarterly note to business results	
Note to consolidated financial results	
Note to consolidated financial results	-

Quarterly Dividends

(in millions of yens)

	Mar 2014	Dec 2013	Mar 2013
Quarterly dividends			
Quarterly dividends			
Dividends			
Dividend per share (Yen)			
Dividend per share (Yen)			
First quarter			
Result	-		-
Second quarter			
Result	12.00		12.00
Third quarter			
Result	-		-
Year end			
Result			12.00
Forecast	12.00		
Upper	-		
Lower	-		
Annual			
Result			24.00
Forecast	24.00		
Upper	-		
Lower	-		
Correction of dividend forecast from the most recent dividend forecast			
Correction of dividend forecast from the most recent dividend forecast			

Annual	-
Note to dividends	
Note to dividends	
Annual	-

Quarterly Forecasts

(in millions of yens)

Mar 2014

Quarterly forecasts	
Quarterly forecasts	
Title for 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 forecasts	-
Main table of consolidated forecasts	
Net sales	
Net sales	
Forecast	166,000
Upper	-
Lower	-
% change	
Forecast	-0.8
Upper	-
Lower	-
Operating income	
Operating income	
Forecast	4,500
Upper	-
Lower	-
% change	
Forecast	-19.2
Upper	-
Lower	-
Ordinary income	
Ordinary income	
Forecast	5,000
Upper	-
Lower	-
% change	
Forecast	-17.8
Upper	-
Lower	-
Net income	
Net income	
Forecast	3,320
Upper	-
Lower	-
% change	
Forecast	-17.2
Upper	-
Lower	-
Net income per share (Yen)	
Net income per share (Yen)	
Forecast	123.24
Upper	-
Lower	-
Note to consolidated forecasts	
Note to forecasts	-
Correction of financial forecast from the most recent financial forecast	
Correction of financial forecast from the most recent financial forecast	
Forecast	true

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

Dec 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)

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Note to material changes in subsidiaries during this period

Note to material changes in subsidiaries during this period

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Notes, Quarterly-Applying of specific accounting of the consolidated quarterly financial statements

Dec 2013

Applying of specific accounting of the consolidated quarterly financial statements

Applying of specific accounting of the consolidated quarterly financial statements

Others

Applying of specific accounting of the consolidated quarterly financial statements

Applying of specific accounting of the consolidated quarterly financial statements

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Note to applying of specific accounting of the consolidated quarterly financial statements

Note to applying of specific accounting of the consolidated quarterly financial statements

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Notes, Quarterly-Changes in accounting policies and accounting estimates retrospective restatement

Dec 2013

Changes in accounting policies, accounting estimates and retrospective restatement

Changes in accounting policies, accounting estimates and retrospective restatement

Others

Changes in accounting policies, accounting estimates and 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, accounting estimates and retrospective restatement

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

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Notes, Quarterly-Number of issued and outstanding shares common stock

Dec 2013

Mar 2013

Dec 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)

28,908,581

28,908,581

Number of treasury stock at the end of fiscal year

2,151,290

1,851,230

Average number of shares

26,937,303

27,433,981

Note to number of issued and outstanding shares (common stock)

Note to number of issued and outstanding shares (common stock)

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