

## Document and entity information

Mar 2014

Company information	
Company information	
FASF member mark	true
Document name	決算短信〔日本基準〕 (連結)
Filing date	2014-04-23
Company name	SPK CORPORATION
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	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	2014-03-31
Representative	
Title	代表取締役社長
Name	轟 富 和
Inquiries	
Title	管理本部長
Name	藤井 修二
Tel	06-6454-2002
Other	
Date of general shareholders' meeting (as planned)	2014-06-20
Dividend payable date (as planned)	2014-06-02
Annual securities report filing date (as planned)	2014-06-20
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)

## Business Results-Operating results

(in millions of yens)

	Mar 2014	Mar 2013
Operating results		
Operating results		
Consolidated operating results		
Consolidated income statements information		
Net sales		
Net sales	35,183	32,981
% change	6.7	1.2
Operating income		

Operating income	1,409	1,324
% change	6.4	3.2
Ordinary income		
Ordinary income	1,482	1,409
% change	5.2	5.1
Net income		
Net income	1,297	861
% change	50.6	14.7
Note to consolidated income statements information		
Comprehensive income		
Comprehensive income	1,335	887
Change in comprehensive income	50.5	18.2
Other consolidated operating results		
Net income per share (Yen)	248.49	164.85
Diluted net income per share (Yen)	-	-
Net income to shareholders' equity ratio (%)	10.7	7.6
Ordinary income to total assets ratio (%)	8.4	8.6
Operating income to net sales ratio (%)	4.0	4.0
Note to consolidated operating results		
Investment profit (loss) on equity method	-	-
Note to operating results	-	-

## Business Results-Financial positions

(in millions of yens)

	Mar 2014	Mar 2013
Financial positions		
Financial positions		
Consolidated financial positions		
Total assets	18,578	16,671
Net assets	12,591	11,641
Capital adequacy ratio (%)	67.8	69.8
Net assets per share (Yen)	2,432.63	2,227.65
Note to consolidated financial positions		
Owner's equity	12,591	11,641
Note to financial positions	-	-

## Business Results-Cash flows

(in millions of yens)

	Mar 2014	Mar 2013
Cash flows		
Cash flows		
Consolidated cash flows		
Cash flows from operating activities	137	1,040
Cash flows from investing activities	215	-230
Cash flows from financing activities	-278	-589
Cash and equivalents, end of period	2,832	2,751
Note to consolidated cash flows		
Note to cash flows	-	-

## Business Results-Note to business results

Mar 2014

Note to business results	
Note to business results	
Note to consolidated financial results	
Note to consolidated financial results	-

## Dividends

(in millions of yens)

	Mar 2015	Mar 2014	Mar 2013
Dividends			
Dividends			
Dividends			

Dividend per share (Yen)			
Dividend per share (Yen)			
First quarter			
Result		-	-
Forecast	-		
Upper	-		
Lower	-		
Second quarter			
Result		28.00	27.00
Forecast	29.00		
Upper	-		
Lower	-		
Third quarter			
Result		-	-
Forecast	-		
Upper	-		
Lower	-		
Year end			
Result		29.00	28.00
Forecast	30.00		
Upper	-		
Lower	-		
Annual			
Result		57.00	55.00
Forecast	59.00		
Upper	-		
Lower	-		
Total dividend paid			
Total dividend paid			
Annual			
Result		298	287
Payout ratio (consolidated)			
Payout ratio (%)			
Annual			
Result		22.9	33.4
Forecast	31.5		
Ratio of total amount of dividends to net assets (consolidated)			
Ratio of total amount of dividends to net assets (%)			
Annual			
Result		2.4	2.5
Note to dividends			
Note to dividends			
Annual			

## Forecasts

(in millions of yens)

		Mar 2015	Sep 2014
Forecasts			
Forecasts			
Title for forecasts		3. 平成27年 3月期の 連結業績予想(平成26 年 4月 1日～平成27 年 3月31日)	
Preamble to consolidated forecasts			
Preamble to forecasts		-	
Main table of consolidated forecasts			
Net sales			
Net sales			
Forecast		37,000	17,000
Upper		-	-
Lower		-	-
% change			
Forecast		5.2	1.6
Upper		-	-
Lower		-	-
Operating income			
Operating income			
Forecast		1,470	610
Upper		-	-

Lower	-	-
% change		
Forecast	4.3	1.9
Upper	-	-
Lower	-	-
Ordinary income		
Ordinary income		
Forecast	1,520	640
Upper	-	-
Lower	-	-
% change		
Forecast	2.5	0.3
Upper	-	-
Lower	-	-
Net income		
Net income		
Forecast	970	410
Upper	-	-
Lower	-	-
% change		
Forecast	-25.3	1.2
Upper	-	-
Lower	-	-
Net income per share (Yen)		
Net income per share (Yen)		
Forecast	187.40	79.21
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 2014

Material changes in subsidiaries during this period (Changes in scope of consolidations resulting from change in subsidiaries)

Material changes in subsidiaries during this period (Changes in scope of consolidations resulting from change in subsidiaries)

Others

Material changes in subsidiaries during this period (Changes in scope of consolidations resulting from change in subsidiaries)

Material changes in subsidiaries during this period (Changes in scope of consolidations resulting from change in subsidiaries)

true

Number of subsidiaries newly consolidated

1

Name of subsidiaries newly consolidated

谷川油化興業株式会社

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

(注) 詳細は、添付資料P3「企業集団の状況」をご覧ください。

## Notes-Changes in accounting policies and accounting estimates retrospective restatement

Mar 2014

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

-

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	-

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

	Mar 2014	Mar 2013
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)	5,226,900	5,296,900
Number of treasury stock at the end of fiscal year	50,789	70,789
Average number of shares	5,222,265	5,226,131
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 2014	Mar 2013
Non-consolidated operating results		
Non-consolidated operating results		
Non-consolidated operating results		
Non-consolidated income statements information		
Net sales		
Net sales	30,712	29,102
% change	5.5	1.0
Operating income		
Operating income	1,049	1,023
% change	2.5	2.1
Ordinary income		
Ordinary income	1,175	1,149
% change	2.3	1.9
Net income		
Net income	687	713
% change	-3.7	10.8
Other non-consolidated operating results		
Net income per share (Yen)	131.52	136.54
Diluted net income 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 2014	Mar 2013
Non-consolidated financial positions		
Non-consolidated financial positions		
Non-consolidated financial positions		
Total assets	15,779	15,094
Net assets	10,967	10,564
Capital adequacy ratio (%)	69.5	70.0
Net assets per share (Yen)	2,098.62	2,021.58
Note to non-consolidated financial positions		
Owner's equity	10,967	10,564
Note to financial positions	-	

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

Mar 2014

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

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