Document and entity information

| | Nov 2014 | Aug 2014 |
|--|------------|-------------------------|
| 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 | | 2014-10-02 |
| 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 | | http://www.spool.co.j |
| Business category | | • |
| General Business | true | |
| Specific Business | - | |
| Fiscal Year End | 2014-11-30 | |
| Quarterly period | | ; |
| 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 | | |
| Quarterly statement filing date (as planned) | | 2014-10-10 |
| Supplemental material of quarterly results | | true |
| 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)

| | Aug 2014 | Aug 2013 |
|--|----------|----------|
| Quarterly operating results | | |
| Quarterly operating results | | |
| Consolidated operating results | | |
| Consolidated income statements information | | |
| Net sales | | |
| Net sales | 4,849 | 3,953 |
| % change | 22.6 | 6.2 |
| Operating income | | |
| Operating income | 155 | 55 |
| % change | 179.9 | 85.1 |
| Ordinary income | | |
| Ordinary income | 147 | 44 |
| % change | 232.3 | 120.5 |
| Net income | | |
| Net income | 121 | 34 |
| % change | 251.3 | 508.8 |
| Note to consolidated income statements information | | |
| Comprehensive income | | |
| Comprehensive income | 121 | 34 |
| Change in comprehensive income | 248.0 | 514.6 |
| Other consolidated operating results | | |
| Net income per share (Yen) | 44.10 | 13.41 |
| Diluted net income per share (Yen) | - | - |
| Note to consolidated operating results | | |
| Note to operating results | - | |

Business Results-Quarterly financial positions

(in millions of vens)

| (In m | illions of yens) | | | | | | | | |
|--|-------------------------------|----------|----------|--|--|--|--|--|--|
| | | Aug 2014 | Nov 2013 | | | | | | |
| Quarterly financial positions | | | | | | | | | |
| Quarterly financial positions | Quarterly financial positions | | | | | | | | |
| Consolidated financial positions | | | | | | | | | |
| Total assets | | 2,001 | 1,508 | | | | | | |
| Net assets | | 588 | 188 | | | | | | |
| Capital adequacy ratio (%) | | 29.3 | 12.4 | | | | | | |
| Net assets per share (Yen) | | 204.36 | 72.70 | | | | | | |
| Note to consolidated financial positions | | | | | | | | | |
| Owner's equity | | 587 | 187 | | | | | | |
| Note to financial positions | | - | | | | | | | |

Business Results-Note to quarterly business results

| | Aug 2014 |
|--|----------|
| 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)

| | Nov 2014 | Aug 2014 | Nov 2013 |
|--|----------|----------|----------|
| Quarterly dividends | | | |
| Quarterly dividends | | | |
| Dividends | | | |
| Dividend per share (Yen) | | | |
| Dividend per share (Yen) | | | |
| First quarter | | | |
| Result | - | | - |
| Second quarter | | | |
| Result | 0.00 | | 0.00 |
| Third quarter | | | |
| Result | - | | - |
| Year end | | | |
| Result | | | 0.00 |
| Forecast | 10.00 | | |
| Upper | - | | |
| Lower | - | | |
| Annual | | | |
| Result | | | 0.00 |
| Forecast | 10.00 | | |
| Upper | - | | |
| Lower | - | | |
| Correction of dividend forecast from the most recent dividend forecast | | | |
| Correction of dividend forecast from the most recent dividend forecast | | | |
| Annual | true | | |
| Note to dividends | | | |
| Note to dividends | | | |
| Annual | | - | |

Quarterly Forecasts

(in millions of yens) Nov 2014 Quarterly forecasts Quarterly forecasts 3. 平成26年11月期の 連結業績予想(平成2 5年12月1日~平成2 Title for forecasts 6年11月30日) Preamble to consolidated forecasts Preamble to forecasts Main table of consolidated forecasts Net sales Net sales Forecast 6,000 Upper Lower % change 11.8 Forecast Upper Lower Operating income Operating income Forecast 150 Upper Lower % change Forecast 127.6 Upper

Lower

| Ordinary income | |
|--|--|
| Ordinary income | |
| Forecast | 137 |
| Upper | - |
| Lower | - |
| % change | |
| Forecast | 180.3 |
| Upper | - |
| Lower | - |
| Net income | |
| Net income | |
| Forecast | 117 |
| Upper | - |
| Lower | - |
| % change | |
| Forecast | 161.7 |
| Upper | - |
| Lower | - |
| Net income per share (Yen) | |
| Net income per share (Yen) | |
| Forecast | 41.76 |
| Upper | - |
| Lower | <u>-</u> |
| Note to consolidated forecasts | |
| Note to forecasts | 業績予想に変更はあ りませんが、新株予約 権の行使によって発行 済株式数が増加して おります。上表の1株 当たり当期純利益は、 本日までの発行済株 式数の増加を反映した 期中平均株式数により 算定しております。 |
| Correction of financial forecast from the most recent financial forecast | |
| Correction of financial forecast from the most recent financial forecast | |
| Forecast | - |
| | |

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

| | Aug 2014 |
|--|----------|
| 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, Quarterly-Applying of specific accounting of the consolidated quarterly financial statements

| | | | | | | | | | Aug 2014 |
|----|--|--|--|--|--|--|--|--|----------|
| Ap | Applying of specific accounting of the consolidated guarterly financial statements | | | | | | | | |

| statements | |
|--|---|
| Others | |
| 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 | - |

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

| | Aug 2014 |
|--|----------|
| 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 | - |

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

| | Aug 2014 | Nov 2013 | Aug 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 (common stock) | | | | | | |
| Number of issued and outstanding shares at the end of fiscal year (including treasury stock) | 2,873,400 | 2,583,400 | | | | | |
| Number of treasury stock at the end of fiscal year | 24 | - | | | | | |
| Average number of shares | 2,758,801 | | 2,583,400 | | | | |
| Note to number of issued and outstanding shares (common stock) | | | | | | | |
| Note to number of issued and outstanding shares (common stock) | - | | | | | | |

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