Document and entity information

	Mar 2015	Dec 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		2015-01-23
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		http://www.spk.co.jp/
Business category		
General Business	true	
Specific Business	-	
Fiscal Year End	2015-03-31	
Quarterly period		3
Representative		
Title		代表取締役社長
Name		轟　富和
Inquiries		
Title		取締役管理本部長
Name		藤井　修二
Tel		06-6454-2002
Other		
Quarterly statement filing date (as planned)		2015-02-10
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 2014	Dec 2013
Quarterly operating results		
Quarterly operating results		
Consolidated operating results		
Consolidated income statements information		
Net sales		
Net sales	28,162	25,556
% change	10.2	3.5
Operating income		
Operating income	1,103	956

% change	15.4	0.4
Ordinary income		
Ordinary income	1,154	1,011
% change	14.2	0.3
Net income		
Net income	723	635
% change	13.9	3.2
Note to consolidated income statements information		
Comprehensive income		
Comprehensive income	761	694
Change in comprehensive income	9.6	14.2
Other consolidated operating results		
Net income per share (Yen)	140.02	121.62
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 2014	Mar 2014
Quarterly financial positions		
Quarterly financial positions		
Consolidated financial positions		
Total assets	18,333	18,578
Net assets	12,972	12,591
Capital adequacy ratio (%)	70.8	67.8
Net assets per share (Yen)	2,533.10	2,432.63
Note to consolidated financial positions		
Owner's equity	12,972	12,591
Note to financial positions	-	

Business Results-Note to quarterly business results

	Dec 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)

	Mar 2015	Dec 2014	Mar 2014
Quarterly dividends			
Quarterly dividends			
Dividends			
Dividend per share (Yen)			
Dividend per share (Yen)			
First quarter			
Result	-		-
Second quarter			
Result		29.00	28.00
Third quarter			
Result	-		-
Year end			
Result			29.00
Forecast		30.00	
Upper	-		
Lower	-		
Annual			
Result			57.00
Forecast		59.00	
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 2015
Quarterly forecasts	
Quarterly 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
Upper	-
Lower	-
% change	
Forecast	5.2
Upper	-
Lower	-
Operating income	
Operating income	
Forecast	1,470
Upper	-
Lower	-
% change	
Forecast	4.3
Upper	-
Lower	-
Ordinary income	
Ordinary income	
Forecast	1,520
Upper	-
Lower	-
% change	
Forecast	2.5
Upper	-
Lower	-
Net income	
Net income	
Forecast	970
Upper	-
Lower	-
% change	
Forecast	-25.3
Upper	-
Lower	-
Net income per share (Yen)	
Net income per share (Yen)	
Forecast	187.40
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	-

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

	Dec 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)	-
Number of subsidiaries newly consolidated	-
Name of subsidiaries newly consolidated	-
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	-

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

	Dec 2014
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	-
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

	Dec 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

	Dec 2014	Mar 2014	Dec 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	5,226,900	
Number of treasury stock at the end of fiscal year	105,789	50,789	
Average number of shares	5,170,611		5,226,111
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.