**Document and entity information** 

	Mar 2015	Dec 2014
pany 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		2015-02-06
		SEIKA CORPORATI
Company name		ON
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		- 00040
Securities code		80610
URL		http://www.seika.com
Business category	<b></b>	
General Business	true	
Specific Business	2015 02 21	
Fiscal Year End	2015-03-31	3
Quarterly period Representative		3
Title		取締役社長
Name		西裕康
Inquiries		取締役 専務執行役員
Title		取締役 等務執行权員 管理本部長
Name		竹中健一
Tel		03-5221-7101
Other		
Quarterly statement filing date (as planned)		2015-02-13
Dividend payable date (as planned)		
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	90,139	91,204
% change	-1.2	-12.7

Operating income		
Operating income	1,690	884
% change	91.0	-55.3
Ordinary income		
Ordinary income	2,018	1,092
% change	84.7	-48.6
Net income		
Net income	1,220	557
% change	118.8	-52.3
Note to consolidated income statements information		
Comprehensive income		
Comprehensive income	2,017	1,868
Change in comprehensive income	7.9	112.2
Other consolidated operating results		
Net income per share (Yen)	17.65	7.77
Diluted net income per share (Yen)	-	-
Note to consolidated operating results		
Note to operating results	-	

### **Business Results-Quarterly financial positions**

(in millions of yens	5)	
	Dec 2014	Mar 2014
Quarterly financial positions		
Quarterly financial positions		
Consolidated financial positions		
Total assets	69,507	72,474
Net assets	25,964	24,605
Capital adequacy ratio (%)	37.1	33.7
Note to consolidated financial positions		
Owner's equity	25,806	24,411
Note to financial positions	-	

### **Business Results-Note to quarterly business results**

#### **Quarterly Dividends**

(in millions of yen			
	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	0.00		0.00
Third quarter			
Result	-		-
Year end			
Result			7.00
Forecast	8.00		
Upper	-		
Lower	-		
Annual			
Result			7.00
Forecast	8.00		
Upper	-		
Lower	-		
Correction of dividend forecast from the most recent dividend forecast			

Annual

Note to dividends

Note to dividends

Annual

## Quarterly Forecasts (in millions of yens)

(in millions of yens)	Mar 2015
Quarterly forecasts	IVIAI 2013
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	130,000
Upper	-
Lower	-
% change	
Forecast	2.8
Upper	-
Lower	-
Operating income	
Operating income	
Forecast	2,750
Upper	-
Lower	-
% change	
Forecast	25.4
Upper	-
Lower	-
Ordinary income	
Ordinary income	
Forecast	2,900
Upper	-
Lower	-
% change	
Forecast	16.2
Upper	-
Lower	-
Net income	
Net income	
Forecast	1,800
Upper	-
Lower	-
% change	
Forecast	28.7
Upper	-
Lower	-
Net income per share (Yen)	
Net income per share (Yen)	
Forecast	26.04
Upper	-
Lower	<u>-</u>
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	-

#### in scope of consolidations resulting from change in subsidiaries

•	•	•	
			Dec 2014
Material changes in subsidiaries during this period (Changes consolidations resulting from change is subsidiaries)	in scope of		
Material changes in subsidiaries during this period (Chan consolidations resulting from change is subsidiaries)	ges in scope of		
Others			
Material changes in subsidiaries during this perior of consolidations resulting from change is subsidiations.			
Material changes in subsidiaries during this poscope of consolidations resulting from change			-
Number of subsidiaries newly consolidate	d		-
Number of subsidiaries excluded from cor	nsolidation		-
Note to material changes in subsidiaries during th	is period		
Note to material changes in subsidiaries durin	a 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	true
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)	69,603,252	69,603,252	
Number of treasury stock at the end of fiscal year	479,584	474,876	
Average number of shares	69,126,866		71,741,261
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.