

## 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〕(非連結)
Filing date		2015-02-12
Company name		SD ENTERTAINMEN T,Inc.
Securities code		46500
URL		http://www.sugai-dino s.jp
Representative		
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Other		
Quarterly statement filing date (as planned)		2015-02-12
Supplemental material of quarterly results		-
Way of getting		-
Convening briefing of quarterly results		true
Target for briefing of quarterly results		-
Note to fraction processing method		百万円未満切捨て
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		-
Business category		
General Business	true	
Specific Business		-
Fiscal Year End	2015-03-31	
Quarterly period		3

## Business Results-Quarterly operating results

	(in millions of yens)	Dec 2014	Dec 2013
Quarterly operating results			
Quarterly operating results			
Operating results			
Income statements information			
Net sales			
Net sales		5,426	6,142

% change	-11.7	-0.1
Operating income		
Operating income	140	134
% change	3.8	124.1
Ordinary income		
Ordinary income	30	24
% change	24.7	-
Net income		
Net income	102	-349
% change	-	-
Other operating results		
Net income per share (Yen)	24.15	-82.41
Diluted net income per share (Yen)	24.04	-
Note to 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		
Financial positions		
Total assets	9,592	9,930
Net assets	2,004	1,891
Capital adequacy ratio (%)	20.9	19.0
Net assets per share (Yen)	469.13	444.51
Note to financial positions		
Owner's equity	2,002	1,886
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 financial results	
Note to 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	0.00		0.00
Third quarter			
Result	-		-
Year end			
Result			0.00
Forecast	11.60		
Upper	-		
Lower	-		
Annual			
Result			0.00
Forecast	11.60		
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  
業績予想(平成26年4  
月1日～平成27年3月  
31日)

Preamble to forecasts

Preamble to forecasts

-

Main table of forecasts

Net sales

Net sales

Forecast

7,700

Upper

-

Lower

-

% change

Forecast

-6.6

Upper

-

Lower

-

Operating income

Operating income

Forecast

400

Upper

-

Lower

-

% change

Forecast

48.8

Upper

-

Lower

-

Ordinary income

Ordinary income

Forecast

200

Upper

-

Lower

-

% change

Forecast

71.5

Upper

-

Lower

-

Net income

Net income

Forecast

250

Upper

-

Lower

-

% change

Forecast

-

Upper

-

Lower

-

Net income per share (Yen)

Net income per share (Yen)

Forecast

58.91

Upper

-

Lower

-

Note to 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-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 quarterly financial statements	
Applying of specific accounting of the quarterly financial statements	-
Note to applying of specific accounting of the quarterly financial statements	
Note to applying of specific accounting of the 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)	4,303,500	4,303,500	
Number of treasury stock at the end of fiscal year	34,694	59,494	
Average number of shares	4,257,306		4,246,258
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.