Document and entity information

		Nov 2015	May 2015
pany information			
Company information			
FASF member mark			true
Document name			第2四半期決算短信 〔日本基準〕(連結)
Filing date			2015-07-02
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			24
URL			http://www.spool.op
Business category			
General Business	tru	e	
Specific Business		-	
Fiscal Year End	20	15-11-30	
Quarterly period			
Representative			
Title			代表取締役会長 兼 長
Name			浦上 壮平
Inquiries			
Title			取締役管理本部担
Name			佐藤 英朗
Tel			03-3517-6633
Other			
Quarterly statement filing date (as planned)			2015-07-13
Supplemental material of quarterly results			true

Convening briefing of quarterly results			true
Target for briefing of quarterly results			(アナリスト向け)
Note to fraction processing method			(百万円未満切捨て)

Business Results-Quarterly operating results

(in millions of vens)

(in millions of yens)				
	May 2015	May 2014		
Quarterly operating results				
Quarterly operating results				
Consolidated operating results				
Consolidated income statements information				
Net sales				
Net sales	3,438	3,237		
% change	6.2	24.5		
Operating income				
Operating income	31	122		
% change	-74.3	106.0		
Ordinary income				
Ordinary income	27	118		
% change	-76.8	123.8		
Net income				
Net income	-14	99		
% change	-	126.5		
Note to consolidated income statements information				
Comprehensive income				
Comprehensive income	-14	99		
Change in comprehensive income	-	123.2		
Other consolidated operating results				
Net income per share (Yen)	-4.97	36.75		
Diluted net income per share (Yen)	-	-		
Note to consolidated operating results				
Note to operating results	-			

Business Results-Quarterly financial positions

(in millions of vens)

	May 2015	Nov 2014
Quarterly financial positions		
Quarterly financial positions		
Consolidated financial positions		
Total assets	2,300	2,155
Net assets	717	756
Capital adequacy ratio (%)	30.9	35.1
Net assets per share (Yen)	236.71	251.66
Note to consolidated financial positions		
Owner's equity	710	755
Note to financial positions	-	

Business Results-Note to quarterly business results

				May 2015

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)

(in millions of yen	s)		
	Nov 2015	May 2015	Nov 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			-
Forecast	-		
Upper	-		
Lower	-		
Year end			
Result			10.00
Forecast	10.00		
Upper	-		
Lower	-		
Annual			
Result			10.00
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	-		
Note to dividends			
Note to dividends			
Annual		_	

Quarterly Forecasts

(in millions of yens)

	Nov 2015
Quarterly forecasts	
Quarterly forecasts	
Title for forecasts	3. 平成27年11月期の 連結業績予想(平成2 6年12月 1日〜平成2 7年11月30日)
Preamble to consolidated forecasts	
Preamble to forecasts	-
Main table of consolidated forecasts	
Net sales	

Net sales	
Forecast	7,518
Upper	-
Lower	-
% change	
Forecast	13.8
Upper	- · · · · · · · · · · · · · · · · · · ·
Lower	-
Operating income	
Operating income	
Forecast	150
Upper	-
Lower	<u>.</u>
% change	
Forecast	-27.2
Upper	
Lower	<u>.</u>
Ordinary income	
Ordinary income	
Forecast	140
Upper	-
Lower	_
% change	
Forecast	-26.8
Upper	-
Lower	_
Net income	
Net income	
Forecast	66
Upper	-
Lower	<u>.</u>
% change	
Forecast	-59.7
Upper	-
Lower	<u>.</u>
Net income per share (Yen)	
Net income per share (Yen)	
Forecast	22.21
Upper	
Lower	-
Note to consolidated forecasts	
Note to forecasts	詳細につきましては、 平成27年7月2日発表 の「平成27年11月期 第2四半期連結累計 期間の業績予想と実 績値との差異及び通 期業績予想の修正に 関するお知らせ」をご 覧ください。
Correction of financial forecast from the most recent financial forecast	55 = 2 0
Correction of financial forecast from the most recent financial forecast	
Forecast	true
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Notes, Quarterly-Material changes in subsidiaries during this period changes in scope of consolidations resulting from change in subsidiaries

		May 2015
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

	May 2015
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

	May 2015
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

	May 2015	Nov 2014	May 2014
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)	3,003,400	3,003,400	
Number of treasury stock at the end of fiscal year	62	62	
Average number of shares	3,003,338		2,719,367
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.