Document and entity information

	Mar 2016	Sep 2015
ompany 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		2015-10-22
Company name		SPK CORPORATIO N
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		парили портиостур
General Business	true	
Specific Business	-	
Fiscal Year End	2016-03-31	
Quarterly period	2010 00 01	:
Representative		•
Title		代表取締役社長
Name		本 事 事 富和
		車 亩11
Inquiries Title		常務取締役管理本部
		長
Name		藤井 修二
Tel		06-6454-2002
Other		2045 44 40
Quarterly statement filing date (as planned)		2015-11-10
Dividend payable date (as planned)		2015-12-01
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)

Business Results-Quarterly operating results

(in	millions	of y	yens))
---	----	----------	------	-------	---

(in millions	or yens)	
	Sep 2015	Sep 2014
Quarterly operating results		
Quarterly operating results		
Consolidated operating results		

Consolidated income statements information		
Net sales		
Net sales	19,504	18,323
% change	6.4	9.5
Operating income		
Operating income	751	730
% change	3.0	21.9
Ordinary income		
Ordinary income	767	759
% change	1.0	19.1
Profit attributable to owners of parent		
Profit attributable to owners of parent	438	471
% change	-7.1	16.5
Note to consolidated income statements information		
Comprehensive income		
Comprehensive income	416	492
Change in comprehensive income	-15.4	13.1
Other consolidated operating results		
Net income per share (Yen)	86.10	91.15
Diluted net income per share (Yen)	-	-
Note to consolidated operating results		
Note to operating results	-	

Business Results-Quarterly financial positions

(in millions of yens)		
	Sep 2015	Mar 2015
Quarterly financial positions		
Quarterly financial positions		
Consolidated financial positions		
Total assets	19,043	20,035
Net assets	13,336	13,303
Capital adequacy ratio (%)	70.0	66.4
Net assets per share (Yen)	2,656.08	2,597.68
Note to consolidated financial positions		
Owner's equity	13,336	13,303
Note to financial positions	-	

Business Results-Note to quarterly business results

	Sep 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)			
	Mar 2016	Sep 2015	Mar 2015
Quarterly dividends			
Quarterly dividends			
Dividends			
Dividend per share (Yen)			
Dividend per share (Yen)			
First quarter			
Result	-		-
Second quarter			
Result	30.00		29.0
Third quarter			
Result			-
Forecast	-		
Upper	-		
Lower	-		
Year end			
Result			30.0

Forecast	31.00	
Upper	-	
Lower	-	
Annual		
Result		59.00
Forecast	61.00	
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)

	(in millions of yens)
	Mar 2016
Quarterly forecasts	
Quarterly forecasts	
Title for forecasts	3. 平成28年 3月期 連結業績予想(平) 7年 4月 1日~平原 年 3月31日)
Preamble to consolidated forecasts	
Preamble to forecasts	-
Main table of consolidated forecasts	
Net sales	
Net sales	
Forecast	40,
Upper	-
Lower	-
% change	
Forecast	
Upper	-
Lower	-
Operating income	
Operating income	
Forecast	1,
Upper	-
Lower	-
% change	
Forecast	
Upper	-
Lower	-
Ordinary income	
Ordinary income	
Forecast	1,
Upper	-
Lower	-
% change	
Forecast	
Upper	-
Lower	_
Profit attributable to owners of parent	
Profit attributable to owners of parent	
Forecast	1,
Upper	<u>.</u>
Lower	-
% change	
Forecast	1
Upper	_
Lower	-
Net income per share (Yen)	
Net income per share (Yen)	
Forecast	226
Upper	
- r r - '	

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

	Sep 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)	-
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

	Sep 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

	Sep 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	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	-

	Sep 2015	Mar 2015	Sep 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)	5,226,900	5,226,900	
Number of treasury stock at the end of fiscal year	205,789	105,789	
Average number of shares	5,092,540		5,176,111
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.