

## Document and entity information

	Mar 2016	Dec 2015
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		2016-01-25
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		<a href="http://www.spk.co.jp/">http://www.spk.co.jp/</a>
Business category		
General Business	true	
Specific Business		-
Fiscal Year End	2016-03-31	
Quarterly period		3
Representative		
Title		代表取締役社長
Name		轟 富和
Inquiries		
Title		常務取締役管理本部 長
Name		藤井 修二
Tel		06-6454-2002
Other		
Quarterly statement filing date (as planned)		2016-02-10
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 2015	Dec 2014
Quarterly operating results			
Quarterly operating results			
Consolidated operating results			
Consolidated income statements information			

Net sales		
Net sales	29,521	28,162
% change	4.8	10.2
Operating income		
Operating income	1,153	1,103
% change	4.5	15.4
Ordinary income		
Ordinary income	1,166	1,154
% change	1.0	14.2
Profit attributable to owners of parent		
Profit attributable to owners of parent	701	723
% change	-3.1	13.9
Note to consolidated income statements information		
Comprehensive income		
Comprehensive income	664	761
Change in comprehensive income	-12.7	9.6
Other consolidated operating results		
Net income per share (Yen)	138.34	140.02
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 2015	Mar 2015
Quarterly financial positions		
Quarterly financial positions		
Consolidated financial positions		
Total assets	19,360	20,035
Net assets	13,433	13,303
Capital adequacy ratio (%)	69.4	66.4
Net assets per share (Yen)	2,675.44	2,597.68
Note to consolidated financial positions		
Owner's equity	13,433	13,303
Note to financial positions	-	

## Business Results-Note to quarterly business results

	Dec 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	Dec 2015	Mar 2015
Quarterly dividends			
Quarterly dividends			
Dividends			
Dividend per share (Yen)			
Dividend per share (Yen)			
First quarter			
Result	-		-
Second quarter			
Result	30.00		29.00
Third quarter			
Result	-		-
Year end			
Result			30.00
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)

		Mar 2016
Quarterly forecasts		
Quarterly forecasts		
Title for forecasts	3. 平成28年 3月期の 連結業績予想(平成2 7年 4月 1日～平成28 年 3月31日)	
Preamble to consolidated forecasts		
Preamble to forecasts	-	
Main table of consolidated forecasts		
Net sales		
Net sales		
Forecast	40,000	
Upper	-	
Lower	-	
% change		
Forecast	4.3	
Upper	-	
Lower	-	
Operating income		
Operating income		
Forecast	1,700	
Upper	-	
Lower	-	
% change		
Forecast	6.8	
Upper	-	
Lower	-	
Ordinary income		
Ordinary income		
Forecast	1,740	
Upper	-	
Lower	-	
% change		
Forecast	4.3	
Upper	-	
Lower	-	
Profit attributable to owners of parent		
Profit attributable to owners of parent		
Forecast	1,160	
Upper	-	
Lower	-	
% change		
Forecast	11.7	
Upper	-	
Lower	-	
Net income per share (Yen)		
Net income per share (Yen)		
Forecast	226.51	
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 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

	Dec 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

	Dec 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	-

## Notes, Quarterly-Number of issued and outstanding shares common stock

	Dec 2015	Mar 2015	Dec 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	5,071,111		5,170,611
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.