

## Document and entity information

		Mar 2016
Company information		
Company information		
FASF member mark		true
Document name		決算短信〔日本基準〕 (連結)
Filing date		2016-04-25
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
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		
Date of general shareholders' meeting (as planned)		2016-06-21
Dividend payable date (as planned)		2016-06-01
Annual securities report filing date (as planned)		2016-06-21
Supplemental material of annual results		-
Way of getting		-
Convening briefing of annual results		true
Target audience		-
Note to fraction processing method		(百万円未満切捨て)

## Business Results-Operating results

		(in millions of yens)
		Mar 2016
		Mar 2015
Operating results		
Operating results		
Consolidated operating results		

Consolidated income statements information		
Net sales		
Net sales	39,273	38,334
% change	2.5	9.0
Operating income		
Operating income	1,676	1,592
% change	5.3	13.0
Ordinary income		
Ordinary income	1,701	1,668
% change	2.0	12.5
Profit attributable to owners of parent		
Profit attributable to owners of parent	1,121	1,038
% change	8.0	-19.9
Note to consolidated income statements information		
Comprehensive income		
Comprehensive income	1,020	1,092
Change in comprehensive income	-6.6	-18.2
Other consolidated operating results		
Basic earnings per share (Yen)	221.73	201.38
Diluted earnings per share (Yen)	-	-
Rate of return on equity (%)	8.3	8.0
Ordinary income to total assets ratio (%)	8.4	8.6
Operating income to net sales ratio (%)	4.3	4.2
Note to consolidated operating results		
Investment profit (loss) on equity method	-	-
Note to operating results	-	

## Business Results-Financial positions

(in millions of yens)		
	Mar 2016	Mar 2015
Financial positions		
Financial positions		
Consolidated financial positions		
Total assets	20,263	20,035
Net assets	13,789	13,303
Capital adequacy ratio (%)	68.1	66.4
Net assets per share (Yen)	2,746.24	2,597.68
Note to consolidated financial positions		
Owner's equity	13,789	13,303
Note to financial positions	-	

## Business Results-Cash flows

(in millions of yens)		
	Mar 2016	Mar 2015
Cash flows		
Cash flows		
Consolidated cash flows		
Cash flows from operating activities	1,119	665
Cash flows from investing activities	-414	151
Cash flows from financing activities	-318	152
Cash and equivalents, end of period	4,189	3,808
Note to consolidated cash flows		
Note to cash flows	-	

## Business Results-Note to business results

	Mar 2016
Note to business results	
Note to business results	
Note to consolidated financial results	
Note to consolidated financial results	-

## Dividends

(in millions of yens)

	Mar 2017	Mar 2016	Mar 2015
Dividends			
Dividends			
Dividends			
Dividend per share (Yen)			
Dividend per share (Yen)			
First quarter			
Result		-	-
Forecast	-		
Upper	-		
Lower	-		
Second quarter			
Result		30.00	29.00
Forecast	31.00		
Upper	-		
Lower	-		
Third quarter			
Result		-	-
Forecast	-		
Upper	-		
Lower	-		
Year end			
Result		31.00	30.00
Forecast	32.00		
Upper	-		
Lower	-		
Annual			
Result		61.00	59.00
Forecast	63.00		
Upper	-		
Lower	-		
Total dividend paid			
Total dividend paid			
Annual			
Result		306	303
Payout ratio (consolidated)			
Payout ratio (%)			
Annual			
Result		27.5	29.3
Forecast	27.3		
Ratio of total amount of dividends to net assets (consolidated)			
Ratio of total amount of dividends to net assets (%)			
Annual			
Result		2.3	2.3
Note to dividends			
Note to dividends			
Annual		-	

## Forecasts

(in millions of yens)

	Mar 2017	Sep 2016
Forecasts		
Forecasts		
Title for forecasts	3. 平成29年 3月期の 連結業績予想(平成2 8年 4月 1日～平成29 年 3月31日)	
Preamble to consolidated forecasts		
Preamble to forecasts	-	
Main table of consolidated forecasts		
Net sales		
Net sales		
Forecast	40,000	19,600
Upper	-	-
Lower	-	-
% change		
Forecast	1.8	0.5

Upper	-	-
Lower	-	-
Operating income		
Operating income		
Forecast	1,700	782
Upper	-	-
Lower	-	-
% change		
Forecast	1.4	4.0
Upper	-	-
Lower	-	-
Ordinary income		
Ordinary income		
Forecast	1,720	792
Upper	-	-
Lower	-	-
% change		
Forecast	1.1	3.2
Upper	-	-
Lower	-	-
Profit attributable to owners of parent		
Profit attributable to owners of parent		
Forecast	1,160	534
Upper	-	-
Lower	-	-
% change		
Forecast	3.4	21.8
Upper	-	-
Lower	-	-
Basic earnings per share (Yen)		
Basic earnings per share (Yen)		
Forecast	231.02	106.35
Upper	-	-
Lower	-	-
Note to consolidated forecasts		
Note to forecasts	-	

## Notes-Material changes in subsidiaries during this period changes in scope of consolidations resulting from change in subsidiaries

	Mar 2016
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-Changes in accounting policies and accounting estimates retrospective restatement

	Mar 2016
Changes in accounting policies and accounting estimates, retrospective restatement	
Changes in accounting policies and accounting estimates, retrospective restatement	
Others	

Changes in accounting policies and accounting estimates,  
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 and accounting estimates, retrospective restatement	
Note to changes in accounting policies and accounting estimates, retrospective restatement	-

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

	Mar 2016	Mar 2015
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	5,059,573	5,159,188
Note to number of issued and outstanding shares (common stock)		
Note to number of issued and outstanding shares (common stock)	-	

## Business Results-Overview of nonconsolidated operating results

	(in millions of yens)	
	Mar 2016	Mar 2015
Non-consolidated operating results		
Non-consolidated operating results		
Non-consolidated operating results		
Non-consolidated income statements information		
Net sales		
Net sales	33,956	32,275
% change	5.2	5.1
Operating income		
Operating income	1,174	1,092
% change	7.6	4.1
Ordinary income		
Ordinary income	1,302	1,715
% change	-24.1	45.9
Profit		
Profit	884	1,254
% change	-29.5	82.5
Other non-consolidated operating results		
Basic earnings per share (Yen)	174.83	242.57
Diluted earnings per share (Yen)	-	-
Note to non-consolidated operating results		
Note to operating results	-	

## Business Results-Overview of nonconsolidated financial positions

	(in millions of yens)	
	Mar 2016	Mar 2015
Non-consolidated financial positions		
Non-consolidated financial positions		
Non-consolidated financial positions		
Total assets	17,539	17,122
Net assets	12,011	11,738
Capital adequacy ratio (%)	68.5	68.6
Net assets per share (Yen)	2,392.29	2,292.23
Note to non-consolidated financial positions		
Owner's equity	12,011	11,738
Note to financial positions	-	

**Business Results-Note to overview of nonconsolidated business results**

	Mar 2016
Note to non-consolidated financial results	
Note to non-consolidated financial results	
Note to non-consolidated financial results	
Note to financial results	-

This information is a summary of the earnings report. It does not contain all details included in the earnings report disclosed in Japanese.