Document and entity information

	Nov 2016	Aug 2016
ompany 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		2016-10-04
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.o
Business category		
General Business	true	
Specific Business	-	
Fiscal Year End	2016-11-30	
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		03-6859-5599
Other		
Quarterly statement filing date (as planned)		2016-10-12
Supplemental material of quarterly results		true
Way of getting		-
Convening briefing of quarterly results		-
Target for briefing of quarterly results		-
Note to fraction processing method		(百万円未満切捨つ

(in millions of vens)

	Aug 2016	Aug 2015
Quarterly operating results		
Quarterly operating results		
Consolidated operating results		
Consolidated income statements information		
Net sales		
Net sales	6,621	5,238
% change	26.4	8.0
Operating income		
Operating income	350	-59
% change	-	-
Ordinary income		
Ordinary income	341	-66
% change	-	-
Profit attributable to owners of parent		
Profit attributable to owners of parent	277	-124
% change	-	-
Note to consolidated income statements information		
Comprehensive income		
Comprehensive income	276	-124
Change in comprehensive income	-	-
Other consolidated operating results		
Basic earnings per share (Yen)	92.35	-41.32
Diluted earnings per share (Yen)	92.11	-
Note to consolidated operating results		
Note to operating results	-	

Business Results-Quarterly financial positions

(in millions of yens)

(in millions o	or yeris)		
		Aug 2016	Nov 2015
Quarterly financial positions			
Quarterly financial positions			
Consolidated financial positions			
Total assets		3,036	2,664
Net assets		910	663
Capital adequacy ratio (%)		29.8	24.7
Net assets per share (Yen)		300.94	218.74
Note to consolidated financial positions			
Owner's equity		903	656
Note to financial positions		-	

Business Results-Note to quarterly business results

	Aug 2016
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)

(11111	illions of yens)		
	Nov 2016	Aug 2016	Nov 2015
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		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 2016
Quarterly forecasts	
Quarterly forecasts	
Title for forecasts	3. 平成28年11月期の 連結業績予想(平成2 7年12月 1日〜平成2 8年11月30日)
Preamble to consolidated forecasts	
Preamble to forecasts	-
Main table of consolidated forecasts	
Net sales	
Net sales	
Forecast	9,146
Upper	-
Lower	-
% change	
Forecast	25.9
Upper	-
Lower	-
Operating income	
Operating income	
Forecast	486
Upper	-
Lower	-
% change	
Forecast	716.5
Upper	-
Lower	-
Ordinary income	
Ordinary income	
Forecast	474
Upper	-
Lower	-
% change	
Forecast	856.8

Upper	-	
Lower	-	
Profit attributable to owners of parent		
Profit attributable to owners of parent		
Forecast		382
Upper	-	
Lower	-	
% change		
Forecast	-	
Upper	-	
Lower	-	
Basic earnings per share (Yen)		
Basic earnings per share (Yen)		
Forecast	1:	27.20
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

	Aug 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)	-
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

	Aug 2016
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

				Aug 2016

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

	Aug 2016	Nov 2015	Aug 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)	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		3,003,338
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.