Document and entity information

	Nov 2016
mpany information	
Company information	
FASF member mark	true
Document name	決算短信〔日本基 [』] (連結)
Filing date	2017-01-13
Company name	S-Pool,Inc.
Securities code	24
URL	http://www.spool.o
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	
Date of general shareholders' meeting (as planned)	2017-02-23
Dividend payable date (as planned)	2017-02-24
Annual securities report filing date (as planned)	2017-02-24
Supplemental material of annual results	true
Way of getting	-
Convening briefing of annual results	true
	(アナリスト・金融機
Target audience	向け)
Note to fraction processing method	(百万円未満切捨
Stock exchange listings	
Токуо	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	<u> </u>
Business category	
General Business	true
Specific Business	liue
Fiscal Year End	- 2016-11-30

Business Results-Operating results

	ons of yens)	Nov 2016	Nov 2015
Operating results		1007 2010	100 2013
Operating results			
Consolidated operating results			
Consolidated income statements information			
Net sales			
Net sales		9,236	7,267
% change		27.1	10.0
Operating income			
Operating income		507	59
% change		753.2	-71.3
Ordinary income			
Ordinary income		496	4
% change		902.2	-74.
Profit attributable to owners of parent			
Profit attributable to owners of parent		408	-66
% change		-	-
Note to consolidated income statements information			
Comprehensive income			
Comprehensive income		407	-68
Change in comprehensive income		-	-
Other consolidated operating results			
Basic earnings per share (Yen)		135.85	-22.8
Diluted earnings per share (Yen)		130.24	-
Rate of return on equity (%)		48.2	-9.
Ordinary income to total assets ratio (%)		15.6	2.
Operating income to net sales ratio (%)		5.5	0.
Note to consolidated operating results			
Investment profit (loss) on equity method		0	_(
Note to operating results		-	

Business Results-Financial positions

(in millions of yens)			
		Nov 2016	Nov 2015
Financial positions			
Financial positions			
Consolidated financial positions			
Total assets		3,717	2,664
Net assets		1,041	663
Capital adequacy ratio (%)		27.8	24.7
Net assets per share (Yen)		344.52	218.74
Note to consolidated financial positions			
Owner's equity		1,034	656
Note to financial positions		-	

Business Results-Cash flows

(in millions of yens)			
		Nov 2016	Nov 2015
Cash flows			
Cash flows			
Consolidated cash flows			
Cash flows from operating activities		725	-253
Cash flows from investing activities		-480	-388
Cash flows from financing activities		138	513
Cash and equivalents, end of period		1,074	691

Business Results-Note to business results

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

Dividends

	Nov 2017	Nov 2016	Nov 2015
Dividends			
Dividends			
Dividends			
Dividend per share (Yen)			
Dividend per share (Yen)			
First quarter			
Result		-	-
Forecast	-		
Upper	-		
Lower	-		
Second quarter			
Result		0.00	0.0
Forecast	0.00		
Upper	-		
Lower	-		
Third quarter			
Result		-	-
Forecast	-		
Upper	-		
Lower	-		
Year end			
Result		10.00	10.00
Forecast	18.00		
Upper	-		
Lower	-		
Annual			
Result		10.00	10.0
Forecast	18.00		
Upper	-		
Lower	-		
Total dividend paid			
Total dividend paid			
Annual			
Result		30	3
Payout ratio (consolidated)		00	
Payout ratio (%)			
Annual			
Result		7.4	-
Forecast	16.2	<i>г.</i> т	
Ratio of total amount of dividends to net assets (consolidated)	10.2		
Ratio of total amount of dividends to net assets (%)			
Annual			
Result		3.6	4.:
Note to dividends		5.0	4.
Note to dividends			

Forecasts

(in millions of yens)	Nov 2017	May 2017
	NOV 2017	Way 2017
Forecasts		
Forecasts Title for forecasts	3. 平成29年11月期の 連結業績予想(平成2 8年12月1日~平成29 年11月30日)	
Preamble to consolidated forecasts		
Preamble to forecasts	-	
Main table of consolidated forecasts		
Net sales		
Net sales		
Forecast	10,824	5,206
Upper	-	-
Lower	_	_
% change		
Forecast	17.2	21.1
Upper	17.2	21.1
Lower	-	-
	-	-
Operating income		
Operating income	500	0.00
Forecast	583	203
Upper	-	-
Lower	-	-
% change		
Forecast	14.8	-17.9
Upper	-	-
Lower	-	-
Ordinary income		
Ordinary income		
Forecast	571	197
Upper	-	-
Lower	-	-
% change		
Forecast	15.0	-18.2
Upper	-	-
Lower	-	-
Profit attributable to owners of parent		
Profit attributable to owners of parent		
Forecast	334	108
Upper	-	-
Lower		_
% change	-	-
Forecast	-18.0	-45.7
	-18.0	-40.7
Upper	-	-
Lower	-	-
Basic earnings per share (Yen)		
Basic earnings per share (Yen)		
Forecast	111.35	36.29
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

	Nov 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-Changes in accounting policies and accounting estimates retrospective restatement

	Nov 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

	Nov 2016	Nov 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)	-	

Business Results-Overview of nonconsolidated operating results

(in millions of yens)			
		Nov 2016	Nov 2015
Non-consolidated operating results			
Non-consolidated operating results			
Non-consolidated operating results			
Non-consolidated income statements information			
Net sales			
Net sales		870	655
% change		32.8	-22.6
Operating income			

Operating income	-21	8
% change	-	-88.1
Ordinary income		
Ordinary income	77	170
% change	-54.8	198.7
Profit		
Profit	185	39
% change	374.9	-59.4
Other non-consolidated operating results		
Basic earnings per share (Yen)	61.82	13.02
Diluted earnings per share (Yen)	59.27	13.00
Note to non-consolidated operating results		
Note to operating results	-	

Business Results-Overview of nonconsolidated financial positions

(in millions of yens)					
		Nov 2016	Nov 2015		
Non-consolidated financial positions					
Non-consolidated financial positions					
Non-consolidated financial positions					
Total assets		2,292	1,939		
Net assets		835	679		
Capital adequacy ratio (%)		36.1	34.7		
Net assets per share (Yen)		275.78	223.96		
Note to non-consolidated financial positions					
Owner's equity		828	672		
Note to financial positions		-			

Business Results-Note to overview of nonconsolidated business results

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

Overview of nonconsolidated Forecasts

(in millions of yens)

	Nov 2017
Non-consolidated forecasts	
Non-consolidated forecasts	
Preamble to non-consolidated forecasts	
Preamble to forecasts	-
Note to non-consolidated forecasts	
Note to forecasts	-

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