

Document and entity information

	Mar 2020	Dec 2019
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		2020-01-27
Company name		SPK CORPORATION
Securities code		74660
URL		http://www.spk.co.jp/
Representative		
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Other		
Quarterly statement filing date (as planned)		2020-02-07
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）
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		-
Business category		
General Business	true	
Specific Business		-
Fiscal Year End	2020-03-31	
Quarterly period		3

Business Results-Quarterly operating results

(in millions of yens)

	Dec 2019	Dec 2018
Quarterly operating results		
Quarterly operating results		
Consolidated operating results		
Consolidated income statements information		
Net sales		
Net sales	32,837	32,106
% change	2.3	1.6
Operating profit		
Operating profit	1,459	1,416
% change	3.0	5.1
Ordinary profit		
Ordinary profit	1,439	1,420
% change	1.3	3.2
Profit attributable to owners of parent		
Profit attributable to owners of parent	1,229	1,083
% change	13.4	16.8
Note to consolidated income statements information		
Comprehensive income		
Comprehensive income	1,224	1,063
Change in comprehensive income	15.1	6.0
Other consolidated operating results		
Basic earnings per share (Yen)	244.81	215.82
Diluted earnings per share (Yen)	-	-
Note to consolidated operating results		
Note to operating results	-	

Business Results-Quarterly financial positions

(in millions of yens)

	Dec 2019	Mar 2019
Quarterly financial positions		
Quarterly financial positions		
Consolidated financial positions		
Total assets	25,225	25,085
Net assets	17,608	16,725
Capital adequacy ratio (%)	69.8	66.7
Note to consolidated financial positions		
Owner's equity	17,608	16,725
Note to financial positions	-	

Business Results-Note to quarterly business results

	Dec 2019
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 2020	Dec 2019	Mar 2019
Quarterly dividends			
Quarterly dividends			
Dividends			
Dividend per share (Yen)			
Dividend per share (Yen)			
First quarter			
Result	-		-

Second quarter		
Result	34.00	33.00
Third quarter		
Result	-	-
Year end		
Result		34.00
Forecast	36.00	
Upper	-	
Lower	-	
Annual		
Result		67.00
Forecast	70.00	
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 2020
Quarterly forecasts	
Quarterly forecasts	
Title for forecasts	3 . 2020年 3 月期の 連結業績予想（2019 年 4 月 1 日 ~ 2020年 3 月31日）
Preamble to consolidated forecasts	
Preamble to forecasts	-
Main table of consolidated forecasts	
Net sales	
Net sales	
Forecast	43,500
Upper	-
Lower	-
% change	
Forecast	1.4
Upper	-
Lower	-
Operating profit	
Operating profit	
Forecast	1,960
Upper	-
Lower	-
% change	
Forecast	1.8
Upper	-
Lower	-
Ordinary profit	
Ordinary profit	
Forecast	1,940
Upper	-
Lower	-
% change	
Forecast	1.1
Upper	-
Lower	-
Profit attributable to owners of parent	
Profit attributable to owners of parent	

Forecast	1,455
Upper	-
Lower	-
% change	
Forecast	2.4
Upper	-
Lower	-
Basic earnings per share (Yen)	
Basic earnings per share (Yen)	
Forecast	289.78
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 2019
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	-
Number 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 2019
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 2019
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	-
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 2019	Mar 2019	Dec 2018
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	205,856	205,800	
Average number of shares	5,021,055		5,021,107
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.