Document and entity information

	Sep 2014	Dec 2013
Company information		
Company information		
FASF member mark		-
Document name		第1四半期決算短信〔日本基準〕(連結)
Filing date		2014-02-07
Company name		RECOMM CO.,LTD.
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		33230
URL		http://www.recomm.co.jp
Business category		
General Business	true	
Specific Business	-	
Fiscal Year End	2014-09-30	
Quarterly period		1
Representative		
Title		代表取締役社長
Name		伊藤　秀博
Inquiries		
Title		取締役常務執行役員経営管理本部長
Name		川畑　大輔
Tel		03-5357-1411
Other		
Quarterly statement filing date (as planned)		2014-02-14
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 2013	Dec 2012
Quarterly operating results		
Quarterly operating results		
Consolidated operating results		
Consolidated income statements information		
Net sales		
Net sales	862	1,049
% change	-17.8	-4.7
Operating income		

Operating income	8	-47
% change	-	-
Ordinary income		
Ordinary income	3	-53
% change	-	-
Net income		
Net income	-1	-89
% change	-	-
Note to consolidated income statements information		
Comprehensive income		
Comprehensive income	2	-78
Change in comprehensive income	-	-
Other consolidated operating results		
Net income per share (Yen)	-3.97	-400.92
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 2013	Sep 2013
Quarterly financial positions		
Quarterly financial positions		
Consolidated financial positions		
Total assets	1,268	1,380
Net assets	236	96
Capital adequacy ratio (%)	17.9	6.2
Note to consolidated financial positions		
Owner's equity	226	86
Note to financial positions	-	

Business Results-Note to quarterly business results

	Dec 2013
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)

	Sep 2014	Dec 2013	Sep 2013
Quarterly dividends			
Quarterly dividends			
Dividends			
Dividend per share (Yen)			
Dividend per share (Yen)			
First quarter			
Result	-		-
Second quarter			
Result			0.00
Third quarter			
Result			-
Year end			
Result			0.00
Annual			
Result			0.00
Note to dividends			
Note to dividends			
Annual		（注） 平成26年９月期の第２四半期以降の配当につきましては、現時点で未定であります。	

Quarterly Forecasts

(in millions of yens)

	Sep 2014	Mar 2014
Quarterly forecasts		
Quarterly forecasts		
Title for forecasts	3. 平成26年 9月期の連結業績予想（平成25年10月 1日～平成26年 9月30日）	
Preamble to consolidated forecasts		
Preamble to forecasts	-	
Main table of consolidated forecasts		
Net sales		
Net sales		
Forecast	4,000	1,950
Upper	-	-
Lower	-	-
% change		
Forecast	-1.4	-6.5
Upper	-	-
Lower	-	-
Operating income		
Operating income		
Forecast	100	30
Upper	-	-
Lower	-	-
% change		
Forecast	-	-
Upper	-	-
Lower	-	-
Ordinary income		
Ordinary income		
Forecast	90	20
Upper	-	-
Lower	-	-
% change		
Forecast	-	-
Upper	-	-
Lower	-	-
Net income		
Net income		
Forecast	70	10
Upper	-	-
Lower	-	-
% change		
Forecast	-	-
Upper	-	-
Lower	-	-
Net income per share (Yen)		
Net income per share (Yen)		
Forecast	163.17	23.48
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 2013
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 2013
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 2013
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 2013	Sep 2013	Dec 2012
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)	433,029	317,710	
Number of treasury stock at the end of fiscal year	130	130	
Average number of shares	418,490		223,197
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.