Document and entity information

	Mar 2014
Company information	
Company information	
FASF member mark	true
Document name	決算短信〔日本基準〕（連結）
Filing date	2014-05-12
Company name	MATSUDA SANGYO Co.,Ltd.
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	74560
URL	http://www.matsuda-sangyo.co.jp
Business category	
General Business	true
Specific Business	-
Fiscal Year End	2014-03-31
Representative	
Title	代表取締役社長
Name	松田 芳明
Inquiries	
Title	取締役
Name	田代 芳孝
Tel	03-5381-0728
Other	
Date of general shareholders' meeting (as planned)	2014-06-26
Dividend payable date (as planned)	2014-06-27
Annual securities report filing date (as planned)	2014-06-26
Supplemental material of annual results	true
Way of getting	-
Convening briefing of annual results	true
Target audience	(機関投資家・アナリスト向け）
Note to fraction processing method	（百万円未満切捨て）

Business Results-Operating results

(in millions of yens)

	Mar 2014	Mar 2013
Operating results		
Operating results		
Consolidated operating results		
Consolidated income statements information		
Net sales		
Net sales	165,416	167,263

% change	-1.1	-10.8
Operating income		
Operating income	4,503	5,568
% change	-19.1	-18.6
Ordinary income		
Ordinary income	4,893	6,085
% change	-19.6	-13.4
Net income		
Net income	3,192	4,008
% change	-20.3	-4.7
Note to consolidated income statements information		
Comprehensive income		
Comprehensive income	4,147	4,604
Change in comprehensive income	-9.9	12.8
Other consolidated operating results		
Net income per share (Yen)	118.75	146.51
Diluted net income per share (Yen)	-	-
Net income to shareholders' equity ratio (%)	6.9	9.4
Ordinary income to total assets ratio (%)	7.6	9.8
Operating income to net sales ratio (%)	2.7	3.3
Note to consolidated operating results		
Investment profit (loss) on equity method	290	451
Note to operating results	-	

Business Results-Financial positions

(in millions of yens)

	Mar 2014	Mar 2013
Financial positions		
Financial positions		
Consolidated financial positions		
Total assets	66,398	63,136
Net assets	47,449	44,460
Capital adequacy ratio (%)	71.5	70.4
Net assets per share (Yen)	1,778.38	1,643.09
Note to consolidated financial positions		
Owner's equity	47,447	44,457
Note to financial positions	-	

Business Results-Cash flows

(in millions of yens)

	Mar 2014	Mar 2013
Cash flows		
Cash flows		
Consolidated cash flows		
Cash flows from operating activities	-404	2,703
Cash flows from investing activities	-803	-2,765
Cash flows from financing activities	-909	-1,593
Cash and equivalents, end of period	6,798	8,582
Note to consolidated cash flows		
Note to cash flows	-	

Business Results-Note to business results

	Mar 2014
Note to business results	
Note to business results	
Note to consolidated financial results	
Note to consolidated financial results	-

Dividends

(in millions of yens)

	Mar 2015	Mar 2014	Mar 2013
Dividends			

Dividends				
Dividends				
Dividend per share (Yen)				
Dividend per share (Yen)				
First quarter				
Result			-	-
Forecast	-			
Upper	-			
Lower	-			
Second quarter				
Result			12.00	12.00
Forecast		12.00		
Upper	-			
Lower	-			
Third quarter				
Result			-	-
Forecast	-			
Upper	-			
Lower	-			
Year end				
Result			12.00	12.00
Forecast		12.00		
Upper	-			
Lower	-			
Annual				
Result			24.00	24.00
Forecast		24.00		
Upper	-			
Lower	-			
Total dividend paid				
Total dividend paid				
Annual				
Result			642	653
Payout ratio (consolidated)				
Payout ratio (%)				
Annual				
Result			20.2	16.3
Forecast		19.7		
Ratio of total amount of dividends to net assets (consolidated)				
Ratio of total amount of dividends to net assets (%)				
Annual				
Result			1.4	1.5
Note to dividends				
Note to dividends				
Annual			-	

Forecasts

(in millions of yens)

	Mar 2015	Sep 2014
Forecasts		
Forecasts		
Title for forecasts	3. 平成27年 3月期の連結業績予想（平成26年 4月 1日～平成27年 3月31日）	
Preamble to consolidated forecasts		
Preamble to forecasts	-	
Main table of consolidated forecasts		
Net sales		
Net sales		
Forecast	170,000	80,000
Upper	-	-
Lower	-	-
% change		
Forecast	2.8	-4.6
Upper	-	-
Lower	-	-
Operating income		
Operating income		

Forecast	4,700	2,150
Upper	-	-
Lower	-	-
% change		
Forecast	4.4	-10.7
Upper	-	-
Lower	-	-
Ordinary income		
Ordinary income		
Forecast	5,000	2,300
Upper	-	-
Lower	-	-
% change		
Forecast	2.2	-13.7
Upper	-	-
Lower	-	-
Net income		
Net income		
Forecast	3,270	1,500
Upper	-	-
Lower	-	-
% change		
Forecast	2.4	-13.6
Upper	-	-
Lower	-	-
Net income per share (Yen)		
Net income per share (Yen)		
Forecast	121.62	55.78
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 2014
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

	Mar 2014
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 2014	Mar 2013
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)	28,908,581	28,908,581
Number of treasury stock at the end of fiscal year	2,228,187	1,851,230
Average number of shares	26,886,763	27,356,932
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 2014	Mar 2013
Non-consolidated operating results		
Non-consolidated operating results		
Non-consolidated operating results		
Non-consolidated income statements information		
Net sales		
Net sales	162,997	165,755
% change	-1.7	-10.7
Operating income		
Operating income	3,695	4,550
% change	-18.8	-27.0
Ordinary income		
Ordinary income	3,955	4,933
% change	-19.8	-19.0
Net income		
Net income	2,483	3,097
% change	-19.8	-11.1
Other non-consolidated operating results		
Net income per share (Yen)	92.35	113.23
Diluted net income 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 2014	Mar 2013
Non-consolidated financial positions		
Non-consolidated financial positions		
Non-consolidated financial positions		
Total assets	60,357	58,354
Net assets	41,333	39,957
Capital adequacy ratio (%)	68.5	68.5
Net assets per share (Yen)	1,549.21	1,476.77
Note to non-consolidated financial positions		
Owner's equity	41,333	39,957
Note to financial positions	-	

Business Results-Note to overview of nonconsolidated business results

	Mar 2014
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.