Document and entity information

	Mar 2017	Dec 2016
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		2017-02-10
Company name		Komehyo Co.,Ltd.
Securities code		27800
URL		http://www.komehyo.co.jp/
Representative		
Title		代表取締役社長
Name		石原　卓児
Inquiries		
Title		取締役IR戦略室長
Name		鳥田　一利
Tel		052-249-5366
Other		
Quarterly statement filing date (as planned)		2017-02-13
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		（百万円未満切捨て）
Stock exchange listings		
Tokyo		true
Tokyo 1st section		-
Tokyo 2nd section		true
Tokyo Mothers		-
Tokyo JASDAQ		-
Tokyo PRO Market		-
Tokyo Others		-
Nagoya		true
Nagoya 1st section		-
Nagoya 2nd section		true
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	2017-03-31	
Quarterly period		3

Business Results-Quarterly operating results

(in millions of yens)

	Dec 2016	Dec 2015
Quarterly operating results		
Quarterly operating results		

Consolidated operating results		
Consolidated income statements information		
Net sales		
Net sales	30,023	33,918
% change	-11.5	6.6
Operating income		
Operating income	514	2,130
% change	-75.9	-7.7
Ordinary income		
Ordinary income	499	2,118
% change	-76.4	-9.1
Profit attributable to owners of parent		
Profit attributable to owners of parent	80	1,356
% change	-94.1	-9.2
Note to consolidated income statements information		
Comprehensive income		
Comprehensive income	94	1,357
Change in comprehensive income	-93.0	-9.7
Other consolidated operating results		
Basic earnings per share (Yen)	7.31	123.84
Diluted earnings per share (Yen)	-	-
Note to consolidated operating results		
Note to operating results	-	

Business Results-Quarterly financial positions

(in millions of yens)

	Dec 2016	Mar 2016
Quarterly financial positions		
Quarterly financial positions		
Consolidated financial positions		
Total assets	26,032	24,659
Net assets	17,918	18,152
Capital adequacy ratio (%)	68.8	73.6
Net assets per share (Yen)	1,635.37	1,656.75
Note to consolidated financial positions		
Owner's equity	17,918	18,152
Note to financial positions	-	

Business Results-Note to quarterly business results

	Dec 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)

	Mar 2017	Dec 2016	Mar 2016
Quarterly dividends			
Quarterly dividends			
Dividends			
Dividend per share (Yen)			
Dividend per share (Yen)			
First quarter			
Result	-		-
Second quarter			
Result		15.00	15.00
Third quarter			
Result	-		-

Year end		
Result		15.00
Forecast	15.00	
Upper	-	
Lower	-	
Annual		
Result		30.00
Forecast	30.00	
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 2017
Quarterly forecasts	
Quarterly forecasts	
Title for forecasts	3. 平成29年3月期の連結業績予想（平成28年4月1日～平成29年3月31日）
Preamble to consolidated forecasts	
Preamble to forecasts	-
Main table of consolidated forecasts	
Net sales	
Net sales	
Forecast	39,900
Upper	-
Lower	-
% change	
Forecast	-13.1
Upper	-
Lower	-
Operating income	
Operating income	
Forecast	600
Upper	-
Lower	-
% change	
Forecast	-78.5
Upper	-
Lower	-
Ordinary income	
Ordinary income	
Forecast	590
Upper	-
Lower	-
% change	
Forecast	-78.5
Upper	-
Lower	-
Profit attributable to owners of parent	
Profit attributable to owners of parent	
Forecast	150
Upper	-
Lower	-
% change	
Forecast	-91.2
Upper	-

Lower	-
Basic earnings per share (Yen)	
Basic earnings per share (Yen)	
Forecast	13.69
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	true

Notes, Quarterly-Material changes in subsidiaries during this period changes in scope of consolidations resulting from change in subsidiaries

	Dec 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

	Dec 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	true
Note to applying of specific accounting of the consolidated quarterly financial statements	
Note to applying of specific accounting of the consolidated quarterly financial statements	（注）詳細は、添付資料P.4「2．サマリー情報（注記事項）に関する事項（2）四半期連結財務諸表の作成に特有の会計処理の適用」をご覧ください。

Notes, Quarterly-Changes in accounting policies and accounting estimates retrospective restatement

	Dec 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	-
Changes in accounting policies other than ones based on revisions of accounting standard	true

Changes in accounting estimates	true
Retrospective restatement	-
Note to changes in accounting policies, accounting estimates and retrospective restatement	
Note to changes in accounting policies, accounting estimates and retrospective restatement	（注）詳細は、添付資料P.4「2．サマリー情報（注記事項）に関する事項（3）会計方針の変更・会計上の見積りの変更・修正再表示」をご覧ください。

Notes, Quarterly-Number of issued and outstanding shares common stock

	Dec 2016	Mar 2016	Dec 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)	11,257,000	11,257,000	
Number of treasury stock at the end of fiscal year	300,399	300,399	
Average number of shares	10,956,601		10,956,631
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.