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		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	2017-03-31	
Quarterly period		3
Representative		
Title		代表取締役社長
Name		松田 芳明
Inquiries		
Title		取締役IR部長
Name		木下 敦視
Tel		03-5381-0728
Other		
Quarterly statement filing date (as planned)		2017-02-14
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 2016	Dec 2015
Quarterly operating results		
Quarterly operating results		
Consolidated operating results		
Consolidated income statements information		
Net sales		
Net sales	120,671	126,135
% change	-4.3	-6.3
Operating income		

Operating income	2,047	2,756
% change	-25.7	-25.4
Ordinary income		
Ordinary income	2,432	3,296
% change	-26.2	-17.8
Profit attributable to owners of parent		
Profit attributable to owners of parent	1,635	2,239
% change	-27.0	-19.4
Note to consolidated income statements information		
Comprehensive income		
Comprehensive income	762	1,921
Change in comprehensive income	-60.3	-39.4
Other consolidated operating results		
Basic earnings per share (Yen)	62.09	84.48
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	71,398	69,926
Net assets	51,859	51,834
Capital adequacy ratio (%)	72.6	74.1
Note to consolidated financial positions		
Owner's equity	51,831	51,815
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		14.00	14.00
Third quarter			
Result	-		-
Year end			
Result			14.00
Forecast		14.00	
Upper	-		
Lower	-		
Annual			
Result			28.00
Forecast		28.00	
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	28年3月期第2四半期末配当金の内訳 普通配当金 13円00銭 記念配当 1円00銭28年3月期期末配当金の内訳 普通配当13円00銭 記念配当 1円00銭

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	165,000
Upper	-
Lower	-
% change	
Forecast	1.8
Upper	-
Lower	-
Operating income	
Operating income	
Forecast	2,700
Upper	-
Lower	-
% change	
Forecast	-13.6
Upper	-
Lower	-
Ordinary income	
Ordinary income	
Forecast	3,100
Upper	-
Lower	-
% change	
Forecast	-18.0
Upper	-
Lower	-
Profit attributable to owners of parent	
Profit attributable to owners of parent	
Forecast	2,100
Upper	-
Lower	-
% change	
Forecast	-18.4
Upper	-
Lower	-
Basic earnings per share (Yen)	
Basic earnings per share (Yen)	
Forecast	79.74
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 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	-
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 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	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, 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 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)	28,908,581	28,908,581	
Number of treasury stock at the end of fiscal year	2,574,923	2,574,801	
Average number of shares	26,333,758		26,504,402
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.