Document and entity information

	Mar 2018	Dec 2017
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		2018-02-09
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	2018-03-31	
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)		2018-02-13
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 2017	Dec 2016
Quarterly operating results		
Quarterly operating results		
Consolidated operating results		
Consolidated income statements information		
Net sales		
Net sales	146,560	120,671
% change	21.5	-4.3
Operating income		
Operating income	4,009	2,047
% change	95.8	-25.7
Ordinary income		
Ordinary income	4,322	2,432
% change	77.7	-26.2
Profit attributable to owners of parent		
Profit attributable to owners of parent	2,968	1,635
% change	81.5	-27.0
Note to consolidated income statements information		
Comprehensive income		
Comprehensive income	3,166	762
Change in comprehensive income	315.5	-60.3
Other consolidated operating results		
Basic earnings per share (Yen)	112.74	62.09
Diluted earnings per share (Yen)	-	-
Note to consolidated operating results		
Note to operating results	-	

Business Results-Quarterly financial positions

(in millions of yens)

	Dec 2017	Mar 2017
Quarterly financial positions		
Quarterly financial positions		
Consolidated financial positions		
Total assets	78,668	72,715
Net assets	55,847	53,419
Capital adequacy ratio (%)	70.9	73.4
Note to consolidated financial positions		
Owner's equity	55,804	53,390
Note to financial positions	-	

Business Results-Note to quarterly business results

	Dec 2017
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 2018	Dec 2017	Mar 2017
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	-	

Quarterly Forecasts

(in millions of yens)

	Mar 2018
Quarterly forecasts	
Quarterly forecasts	
Title for forecasts	3. 平成30年 3月期の連結業績予想（平成29年 4月 1日～平成30年 3月31日）
Preamble to consolidated forecasts	
Preamble to forecasts	-
Main table of consolidated forecasts	
Net sales	
Net sales	
Forecast	193,000
Upper	-
Lower	-
% change	
Forecast	18.4
Upper	-
Lower	-
Operating income	
Operating income	
Forecast	4,800
Upper	-
Lower	-
% change	
Forecast	62.1
Upper	-
Lower	-
Ordinary income	
Ordinary income	
Forecast	5,200
Upper	-
Lower	-
% change	
Forecast	50.3
Upper	-
Lower	-
Profit attributable to owners of parent	
Profit attributable to owners of parent	

Forecast	3,560
Upper	-
Lower	-
% change	
Forecast	45.0
Upper	-
Lower	-
Basic earnings per share (Yen)	
Basic earnings per share (Yen)	
Forecast	135.19
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 2017
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 2017
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 2017
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 2017	Mar 2017	Dec 2016
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)	29,908,581	29,908,581	
Number of treasury stock at the end of fiscal year	2,575,441	2,575,021	
Average number of shares	26,333,360		26,333,758
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.