

## Document and entity information

	Mar 2021	Sep 2020
Company information		
Company information		
FASF member mark		true
Document name		第2四半期決算短信〔日本基準〕(連結)
Filing date		2020-10-26
Company name		SPK CORPORATION
Securities code		74660
URL		http://www.spk.co.jp/
Representative		
Title		代表取締役社長
Name		沖 恭一郎
Inquiries		
Title		専務取締役管理本部長
Name		藤井 修二
Tel		06-6454-2002
Other		
Quarterly statement filing date (as planned)		2020-11-10
Dividend payable date (as planned)		2020-12-01
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)
Stock exchange listings		
Tokyo		
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		-
Business category		
General Business	true	
Specific Business		-
Fiscal Year End	2021-03-31	
Quarterly period		2

## Business Results-Quarterly operating results

(in millions of yens)

	Sep 2020	Sep 2019
Quarterly operating results		
Quarterly operating results		
Consolidated operating results		
Consolidated income statements information		
Net sales		
Net sales	19,381	21,881
% change	-11.4	4.2
Operating profit		
Operating profit	805	993
% change	-18.9	12.7
Ordinary profit		
Ordinary profit	794	988
% change	-19.6	13.8
Profit attributable to owners of parent		
Profit attributable to owners of parent	535	924
% change	-42.1	58.3
Note to consolidated income statements information		
Comprehensive income		
Comprehensive income	529	902
Change in comprehensive income	-41.4	41.5
Other consolidated operating results		
Basic earnings per share (Yen)	53.31	92.10
Diluted earnings per share (Yen)	-	-
Note to consolidated operating results		
Note to operating results	<p>(注) 当社は、2020年4月1日付で普通株式1株につき2株の割合で株式分割を行っております。前連結会計年度の期首に当該株式分割が行われたと仮定して、「1株当たり四半期純利益」を算定しております。</p>	

## Business Results-Quarterly financial positions

(in millions of yens)

	Sep 2020	Mar 2020
Quarterly financial positions		
Quarterly financial positions		
Consolidated financial positions		
Total assets	26,354	25,832
Net assets	18,226	17,888
Capital adequacy ratio (%)	69.2	69.2
Note to consolidated financial positions		
Owner's equity	18,226	17,888
Note to financial positions	-	-

## Business Results-Note to quarterly business results

	Sep 2020
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 2021	Sep 2020	Mar 2020
Quarterly dividends			
Quarterly dividends			
Dividends			
Dividend per share (Yen)			
Dividend per share (Yen)			
First quarter			
Result	-		-
Second quarter			
Result	16.00		34.00
Third quarter			
Result			-
Forecast	-		
Upper	-		
Lower	-		
Year end			
Result			38.00
Forecast	21.00		
Upper	-		
Lower	-		
Annual			
Result			72.00
Forecast	37.00		
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			
			当社は、2020年4月1日付で普通株式1株につき2株の割合で株式分割を行っております。2020年3月期については当該株式分割前の実際の配当金の額を記載しております。

## Quarterly Forecasts

(in millions of yens)

	Mar 2021
Quarterly forecasts	
Quarterly forecasts	
Title for forecasts	3. 2021年3月期の連結業績予想(2020年4月1日~2021年3月31日)
Preamble to consolidated forecasts	
Preamble to forecasts	-
Main table of consolidated forecasts	
Net sales	
Net sales	
Forecast	39,267
Upper	-
Lower	-
% change	
Forecast	-10.5
Upper	-
Lower	-
Operating profit	
Operating profit	

Forecast	1,621
Upper	-
Lower	-
% change	
Forecast	-16.7
Upper	-
Lower	-
Ordinary profit	
Ordinary profit	
Forecast	1,569
Upper	-
Lower	-
% change	
Forecast	-18.8
Upper	-
Lower	-
Profit attributable to owners of parent	
Profit attributable to owners of parent	
Forecast	1,061
Upper	-
Lower	-
% change	
Forecast	-31.7
Upper	-
Lower	-
Basic earnings per share (Yen)	
Basic earnings per share (Yen)	
Forecast	105.66
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

Sep 2020

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

Sep 2020

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

	Sep 2020
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

	Sep 2020	Mar 2020	Sep 2019
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)	10,453,800	10,453,800	
Number of treasury stock at the end of fiscal year	411,712	411,712	
Average number of shares	10,042,088		10,042,120
Note to number of issued and outstanding shares (common stock)			
Note to number of issued and outstanding shares (common stock)	<p>(注) 当社は、2020年4月1日付で普通株式1株につき2株の割合で株式分割を行っております。前連結会計年度の期首に当該株式分割が行われたと仮定して、「期末発行済株式数」、「期末自己株式数」及び「期中平均株式数」を算定しております。</p>		

This information is a summary of the earnings report. It does not contain all details included in the earnings report disclosed in Japanese.