

Document and entity information

Mar 2024

Company information	
Company information	
FASF member mark	true
Document name	決算短信〔日本基準〕(連結)
Filing date	2024-05-07
Company name	SPK CORPORATION
Securities code	7466
URL	https://www.spk.co.jp /
Representative	
Title	代表取締役社長
Name	沖 恭一郎
Inquiries	
Title	取締役副社長
Name	藤井 修二
Tel	06-6454-2002
Other	
Date of general shareholders' meeting (as planned)	2024-06-25
Dividend payable date (as planned)	2024-05-31
Annual securities report filing date (as planned)	2024-06-25
Supplemental material of annual results	true
Way of getting	-
Convening briefing of annual results	true
Target audience	-
Note to fraction processing method	(百万円未満切捨て)
Stock exchange listings	
Tokyo	
Tokyo Prime	true
Tokyo Standard	-
Tokyo Growth	-
Tokyo 1st section	-
Tokyo 2nd section	-
Tokyo Mothers	-
Tokyo JASDAQ	-
Tokyo PRO Market	-
Tokyo Others	-
Nagoya	
Nagoya Premire	-
Nagoya Main	-
Nagoya Next	-
Nagoya Others	-
Sapporo	
Sapporo	-
Sapporo Ambitious	-
Sapporo Others	-
Fukuoka	
Fukuoka	-
Fukuoka Q-Board	-
Fukuoka Others	-
Phoenix	
Japan Securities Dealers Association	-
Business category	
General Business	true
Specific Business	-
Fiscal Year End	2024-03-31

Business Results-Operating results

(in millions of yens)

	Mar 2024	Mar 2023
Operating results		
Operating results		
Consolidated operating results		
Consolidated income statements information		
Net sales		
Net sales	63,302	54,695
% change	15.7	14.7
Operating profit		
Operating profit	3,145	2,720
% change	15.6	33.7
Ordinary profit		
Ordinary profit	3,357	2,910
% change	15.3	27.3
Profit attributable to owners of parent		
Profit attributable to owners of parent	2,392	2,059
% change	16.1	26.7
Note to consolidated income statements information		
Comprehensive income		
Comprehensive income	2,679	2,373
Change in comprehensive income	12.9	37.0
Other consolidated operating results		
Basic earnings per share (Yen)	238.20	205.13
Diluted earnings per share (Yen)	-	-
Rate of return on equity (%)	10.3	9.7
Ordinary profit to total assets ratio (%)	9.2	9.0
Operating profit to net sales ratio (%)	5.0	5.0
Note to consolidated operating results		
Investment profit (loss) on equity method	-	-
Note to operating results	-	-

Business Results-Financial positions

(in millions of yens)

	Mar 2024	Mar 2023
Financial positions		
Financial positions		
Consolidated financial positions		
Total assets	38,641	34,351
Net assets	24,591	22,175
Capital adequacy ratio (%)	63.4	64.6
Net assets per share (Yen)	2,438.04	2,208.26
Note to consolidated financial positions		
Owner's equity	24,483	22,175
Note to financial positions	-	-

Business Results-Cash flows

(in millions of yens)

	Mar 2024	Mar 2023
Cash flows		
Cash flows		
Consolidated cash flows		
Cash flows from operating activities	1,835	838
Cash flows from investing activities	-1,797	-879
Cash flows from financing activities	167	426
Cash and equivalents, end of period	6,852	6,513

Business Results-Note to business results

Mar 2024

Note to business results

Note to business results

Note to consolidated financial results

Note to consolidated financial results

-

Dividends

(in millions of yens)

	Mar 2025	Mar 2024	Mar 2023
Dividends			
Dividends			
Dividends			
Dividend per share (Yen)			
Dividend per share (Yen)			
First quarter			
Result		-	-
Forecast	-		
Upper	-		
Lower	-		
Second quarter			
Result		23.00	20.00
Forecast	28.00		
Upper	-		
Lower	-		
Third quarter			
Result		-	-
Forecast	-		
Upper	-		
Lower	-		
Year end			
Result		27.00	24.00
Forecast	32.00		
Upper	-		
Lower	-		
Annual			
Result		50.00	44.00
Forecast	60.00		
Upper	-		
Lower	-		
Total dividend paid			
Total dividend paid			
Annual			
Result		502	441
Payout ratio (consolidated)			
Payout ratio (%)			
Annual			
Result		21.0	21.5
Forecast	25.1		
Ratio of total amount of dividends to net assets (consolidated)			
Ratio of total amount of dividends to net assets (%)			
Annual			
Result		2.2	2.1
Note to dividends			
Note to dividends			
Annual		-	

Forecasts

(in millions of yens)

	Mar 2025	Sep 2024
Forecasts		
Forecasts		
Title for forecasts	3 . 2025年3月期の 連結業績予想（2024 年4月1日～2025年 3月31日）	
Preamble to consolidated forecasts		
Preamble to forecasts	-	
Main table of consolidated forecasts		
Net sales		
Net sales		
Forecast	67,000	34,500
Upper	-	-
Lower	-	-
% change		
Forecast	5.8	11.8
Upper	-	-
Lower	-	-
Operating profit		
Operating profit		
Forecast	3,200	1,700
Upper	-	-
Lower	-	-
% change		
Forecast	1.7	-4.2
Upper	-	-
Lower	-	-
Ordinary profit		
Ordinary profit		
Forecast	3,420	1,800
Upper	-	-
Lower	-	-
% change		
Forecast	1.9	-6.8
Upper	-	-
Lower	-	-
Profit attributable to owners of parent		
Profit attributable to owners of parent		
Forecast	2,400	1,250
Upper	-	-
Lower	-	-
% change		
Forecast	0.3	-5.4
Upper	-	-
Lower	-	-
Basic earnings per share (Yen)		
Basic earnings per share (Yen)		
Forecast	238.99	124.48
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

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)	true
Number of subsidiaries newly consolidated	1
Name of subsidiaries newly consolidated	SPK Motorparts Co.,Ltd.
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	(注)詳細は、添付資料P12「3.連結財務諸表及び主な注記(5)連結財務諸表に関する注記事項(当連結会計年度における重要な子会社の異動)」をご覧ください。

Notes-Changes in accounting policies and accounting estimates retrospective restatement

		Mar 2024
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		-
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 2024	Mar 2023
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	10,042,088
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 2024	Mar 2023
Non-consolidated operating results			

Non-consolidated operating results		
Non-consolidated operating results		
Non-consolidated income statements information		
Net sales		
Net sales	48,108	43,170
% change	11.4	9.0
Operating profit		
Operating profit	1,677	1,425
% change	17.7	6.6
Ordinary profit		
Ordinary profit	1,978	1,720
% change	15.0	6.4
Profit		
Profit	1,462	1,253
% change	16.7	9.6
Other non-consolidated operating results		
Basic earnings per share (Yen)	145.66	124.80
Diluted earnings 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 2024	Mar 2023
Non-consolidated financial positions		
Non-consolidated financial positions		
Non-consolidated financial positions		
Total assets	29,175	26,450
Net assets	18,963	17,948
Capital adequacy ratio (%)	65.0	67.9
Net assets per share (Yen)	1,888.37	1,787.31
Note to non-consolidated financial positions		
Owner's equity	18,963	17,948
Note to financial positions	-	-

Business Results-Note to overview of nonconsolidated business results

	Mar 2024
Note to non-consolidated financial results	
Note to non-consolidated financial results	
Note to non-consolidated financial results	
Note to financial results	-

Overview of nonconsolidated Forecasts

(in millions of yens)

	Mar 2025
Non-consolidated forecasts	
Non-consolidated forecasts	
Preamble to non-consolidated forecasts	
Preamble to forecasts	-
Note to non-consolidated forecasts	
Note to forecasts	-

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