

Document and entity information

	Mar 2026	Sep 2025
Company information		
Company information		
FASF member mark		true
Document name		第2四半期（中間期）決算短信〔日本基準〕（連結）
Filing date		2025-11-04
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		取締役コーポレート統括本部長
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Other		
Semi-annual statement filing date (as planned)		2025-11-10
Dividend payable date (as planned)		2025-12-01
Supplemental material of results		true
Way of getting		-
Convening briefing of results		-
Target for briefing of results		-
Note to fraction processing method		（百万円未満切捨て）
Stock exchange listings		
Tokyo		true
Tokyo Prime		true
Tokyo Standard		-
Tokyo Growth		-
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	2026-03-31	
Quarterly period		2

Business Results-Quarterly operating results

(in millions of yens)

	Sep 2025	Sep 2024
Quarterly operating results		
Quarterly operating results		
Consolidated operating results		
Consolidated income statements information		
Net sales		
Net sales	36,450	33,432
% change	9.0	8.3
Operating profit		
Operating profit	1,808	1,565
% change	15.6	-11.8
Ordinary profit		
Ordinary profit	1,952	1,712
% change	14.1	-11.4
Profit attributable to owners of parent		
Profit attributable to owners of parent	1,322	1,188
% change	11.2	-10.1
Note to consolidated income statements information		
Comprehensive income		
Comprehensive income	1,092	1,636
Change in comprehensive income	-33.2	1.3
Other consolidated operating results		
Basic earnings per share (Yen)	131.00	118.18
Diluted earnings per share (Yen)	-	-
Note to consolidated operating results		
Note to operating results	-	

Business Results-Quarterly financial positions

(in millions of yens)

	Sep 2025	Mar 2025
Quarterly financial positions		
Quarterly financial positions		
Consolidated financial positions		
Total assets	45,191	44,172
Net assets	27,846	27,062
Capital adequacy ratio (%)	61.3	61.0
Note to consolidated financial positions		
Owner's equity	27,716	26,930
Note to financial positions	-	

Business Results-Note to quarterly business results

	Sep 2025
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 2026	Sep 2025	Mar 2025
Quarterly dividends			
Quarterly dividends			
Dividends			
Dividend per share (Yen)			
Dividend per share (Yen)			
First quarter			
Result	-		-

Second quarter		
Result	33.00	28.00
Third quarter		
Result		-
Forecast	-	
Upper	-	
Lower	-	
Year end		
Result		32.00
Forecast	35.00	
Upper	-	
Lower	-	
Annual		
Result		60.00
Forecast	68.00	
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 2026
Quarterly forecasts			
Quarterly forecasts			
Title for forecasts			3 . 2026年 3 月期の 連結業績予想（2025 年 4 月 1 日 ~ 2026年 3 月31日）
Preamble to consolidated forecasts			
Preamble to forecasts			-
Main table of consolidated forecasts			
Net sales			
Net sales			
Forecast			74,000
Upper			-
Lower			-
% change			
Forecast			7.7
Upper			-
Lower			-
Operating profit			
Operating profit			
Forecast			3,400
Upper			-
Lower			-
% change			
Forecast			2.7
Upper			-
Lower			-
Ordinary profit			
Ordinary profit			
Forecast			3,600
Upper			-
Lower			-
% change			
Forecast			0.9
Upper			-

Lower	-
Profit attributable to owners of parent	
Profit attributable to owners of parent	
Forecast	2,520
Upper	-
Lower	-
% change	
Forecast	0.9
Upper	-
Lower	-
Basic earnings per share (Yen)	
Basic earnings per share (Yen)	
Forecast	250.20
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-Significant changes in the scope of consolidation during the period

(in millions of yens)

	Sep 2025
Significant changes in the scope of consolidation during the period	
Significant changes in the scope of consolidation during the period	
Others	
Significant changes in the scope of consolidation during the period	
Significant changes in the scope of consolidation during the period	-
Number of subsidiaries newly consolidated	-
Name of subsidiaries newly consolidated	-
Number of subsidiaries excluded from consolidation	-
Name of subsidiaries excluded from consolidation	-
Note to significant changes in the scope of consolidation during the period	
Note to significant changes in the scope of consolidation during the period	-

Notes, Semiannual-Applying of specific accounting of the consolidated semi-annual financial statements

	Sep 2025
Applying of specific accounting of the consolidated semi-annual financial statements	
Applying of specific accounting of the consolidated semi-annual financial statements	
Others	
Applying of specific accounting of the consolidated semi-annual financial statements	
Applying of specific accounting of the consolidated semi-annual financial statements	-
Note to applying of specific accounting of the consolidated semi-annual financial statements	
Note to applying of specific accounting of the consolidated semi-annual financial statements	-

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

Sep 2025

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 2025	Mar 2025	Sep 2024
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	357,140	363,695	
Average number of shares	10,092,914		10,056,704
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.