

Document and entity information

	Mar 2027	Jun 2026
Company information		
Company information		
FASF member mark		true
Document name		第1四半期決算短信 〔日本基準〕（連 結）
Filing date		2026-08-07
Company name		SPK CORPORATION
Securities code		7466
URL		https://www.spk.co.jp /
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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	2027-03-31	
Quarterly period		1

Business Results-Quarterly operating results

(in millions of yens)

Jun 2026

Jun 2025

Quarterly operating results		
Quarterly operating results		
Consolidated operating results		
Consolidated income statements information		
Net sales		
Net sales	19,555	17,945
% change	9.0	7.7
Operating profit		
Operating profit	1,049	798
% change	31.5	-0.8
Ordinary profit		
Ordinary profit	1,099	849
% change	29.4	-4.6
Profit attributable to owners of parent		
Profit attributable to owners of parent	705	574
% change	22.9	-9.1
Note to consolidated income statements information		
Comprehensive income		
Comprehensive income	738	353
Change in comprehensive income	108.7	-54.7
Other consolidated operating results		
Basic earnings per share (Yen)	34.95	28.46
Diluted earnings per share (Yen)	-	-
Note to consolidated operating results		
Note to operating results		(注) 当社は、2026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。

Business Results-Quarterly financial positions

(in millions of yens)

	Jun 2026	Mar 2026
Quarterly financial positions		
Quarterly financial positions		
Consolidated financial positions		
Total assets	46,948	47,797
Net assets	29,667	29,332
Capital adequacy ratio (%)	62.9	61.0
Note to consolidated financial positions		
Owner's equity	29,515	29,176
Note to financial positions		
	-	

Business Results-Note to quarterly business results

	Jun 2026
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 2027	Jun 2026	Mar 2026
Quarterly dividends			

Quarterly dividends		
Dividends		
Dividend per share (Yen)		
Dividend per share (Yen)		
First quarter		
Result	-	-
Second quarter		
Result		33.00
Forecast	20.00	
Upper	-	
Lower	-	
Third quarter		
Result		-
Forecast	-	
Upper	-	
Lower	-	
Year end		
Result		40.00
Forecast	21.00	
Upper	-	
Lower	-	
Annual		
Result		73.00
Forecast	41.00	
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、2026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。2026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 2027	Sep 2026
Quarterly forecasts		
Quarterly forecasts		
Title for forecasts	3. 2027年3月期の連結業績予想（2026年4月1日～2027年3月31日）	
Preamble to consolidated forecasts		
Preamble to forecasts	-	
Main table of consolidated forecasts		
Net sales		
Net sales		
Forecast	80,000	38,500
Upper	-	-
Lower	-	-
% change		
Forecast	6.3	5.6
Upper	-	-
Lower	-	-
Operating profit		
Operating profit		

Forecast	3,700	1,720
Upper	-	-
Lower	-	-
% change		
Forecast	3.1	-4.9
Upper	-	-
Lower	-	-
Ordinary profit		
Ordinary profit		
Forecast	3,900	1,840
Upper	-	-
Lower	-	-
% change		
Forecast	0.3	-5.8
Upper	-	-
Lower	-	-
Profit attributable to owners of parent		
Profit attributable to owners of parent		
Forecast	2,730	1,290
Upper	-	-
Lower	-	-
% change		
Forecast	1.4	-2.4
Upper	-	-
Lower	-	-
Basic earnings per share (Yen)		
Basic earnings per share (Yen)		
Forecast	135.22	63.90
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)

Jun 2026

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, Quarterly-Appling of specific accounting of the consolidated quarterly financial statements

Jun 2026

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

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

Jun 2026

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

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Notes, Quarterly-Number of issued and outstanding shares common stock

Jun 2026

Mar 2026

Jun 2025

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)

20,907,600

20,907,600

Number of treasury stock at the end of fiscal year

714,280

714,280

Average number of shares

20,193,320

20,180,210

Note to number of issued and outstanding shares (common stock)

Note to number of issued and outstanding shares (common stock)

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