

## Document and entity information

	Mar 2026	Dec 2025
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	2026-02-09	
Company name	SPK CORPORATION	
Securities code	7466	
URL	<a href="https://www.spk.co.jp/">https://www.spk.co.jp/</a>	
Representative		
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Supplemental material of results	-	
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		3

## Business Results-Quarterly operating results

(in millions of yens)

	Dec 2025	Dec 2024
Quarterly operating results		

Quarterly operating results		
Consolidated operating results		
Consolidated income statements information		
Net sales		
Net sales	56,085	50,670
% change	10.7	6.1
Operating profit		
Operating profit	2,816	2,379
% change	18.3	-10.8
Ordinary profit		
Ordinary profit	3,034	2,551
% change	18.9	-10.8
Profit attributable to owners of parent		
Profit attributable to owners of parent	2,051	1,736
% change	18.1	-11.8
Note to consolidated income statements information		
Comprehensive income		
Comprehensive income	1,937	1,808
Change in comprehensive income		7.2
Change in comprehensive income		-24.2
Other consolidated operating results		
Basic earnings per share (Yen)		203.20
Diluted earnings per share (Yen)		172.48
Note to consolidated operating results		
Note to operating results		

## Business Results-Quarterly financial positions

	(in millions of yens)	
	Dec 2025	Mar 2025
Quarterly financial positions		
Quarterly financial positions		
Consolidated financial positions		
Total assets	46,285	44,172
Net assets	28,358	27,062
Capital adequacy ratio (%)	61.0	61.0
Note to consolidated financial positions		
Owner's equity	28,217	26,930
Note to financial positions		

## Business Results-Note to quarterly business results

	Dec 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	Dec 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	-	-
Year end		
Result	32.00	
Forecast	40.00	
Upper	-	
Lower	-	
Annual		
Result	60.00	
Forecast	73.00	
Upper	-	
Lower	-	
Correction of dividend forecast from the most recent dividend forecast		
Correction of dividend forecast from the most recent dividend forecast		
Annual	true	
Note to dividends		
Note to dividends		
Annual	配当予想の修正については、本日（2026年2月9日）公表いたしました「2026年3月期の期末配当予想の修正(増配)に関するお知らせ」をご覧ください。	

## 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	
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)	Dec 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, Quarterly-Applying of specific accounting of the consolidated quarterly financial statements

Dec 2025
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 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

	Dec 2025	Mar 2025	Dec 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	10,094,038		10,066,724
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.