Document and entity information

	Mar 2026
Company information	
Company information	
FASF member mark	true
Document name	決算短信〔日本基準〕（連結）
Filing date	2026-05-08
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
Name	小河 昌史
Tel	06-6454-2578
Other	
Date of general shareholders' meeting (as planned)	2026-06-25
Dividend payable date (as planned)	2026-06-08
Annual securities report filing date (as planned)	2026-06-18
Supplemental material of annual results	true
Way of getting	-
Convening briefing of annual results	-
Target audience	-
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

Business Results-Operating results

(in millions of yens)

	Mar 2026	Mar 2025
Operating results		
Operating results		
Consolidated operating results		
Consolidated income statements information		
Net sales		
Net sales	75,246	68,720
% change	9.5	8.6
Operating profit		
Operating profit	3,587	3,311
% change	8.4	5.3
Ordinary profit		
Ordinary profit	3,889	3,568
% change	9.0	6.3
Profit attributable to owners of parent		
Profit attributable to owners of parent	2,692	2,497
% change	7.8	4.4
Note to consolidated income statements information		
Comprehensive income		
Comprehensive income	2,912	2,914
Change in comprehensive income	-0.1	8.8
Other consolidated operating results		
Basic earnings per share (Yen)	133.35	123.97
Diluted earnings per share (Yen)	-	-
Rate of return on equity (%)	9.6	9.7
Ordinary profit to total assets ratio (%)	8.5	8.6
Operating profit to net sales ratio (%)	4.8	4.8
Note to consolidated operating results		
Investment profit (loss) on equity method	-	-
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株当たり当期純利益」を算定しております。	

Business Results-Financial positions

(in millions of yens)

	Mar 2026	Mar 2025
Financial positions		
Financial positions		
Consolidated financial positions		
Total assets	47,797	44,172
Net assets	29,332	27,062
Capital adequacy ratio (%)	61.0	61.0
Net assets per share (Yen)	1,444.86	1,334.51
Note to consolidated financial positions		
Owner's equity	29,176	26,930
Note to financial positions	（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株当たり純資産」を算定しております。	

Business Results-Cash flows

(in millions of yens)

	Mar 2026	Mar 2025
Cash flows		
Cash flows		
Consolidated cash flows		
Cash flows from operating activities	2,556	1,192
Cash flows from investing activities	-778	-2,888
Cash flows from financing activities	-88	2,490
Cash and equivalents, end of period	9,478	7,757
Note to consolidated cash flows		
Note to cash flows	-	

Business Results-Note to business results

	Mar 2026
Note to business results	
Note to business results	
Note to consolidated financial results	
Note to consolidated financial results	-

Dividends

(in millions of yens)

	Mar 2027	Mar 2026	Mar 2025
Dividends			
Dividends			
Dividends			
Dividend per share (Yen)			
Dividend per share (Yen)			
First quarter			
Result		-	-
Forecast	-		
Upper	-		
Lower	-		
Second quarter			
Result		33.00	28.00
Forecast	20.00		
Upper	-		
Lower	-		
Third quarter			
Result		-	-
Forecast	-		
Upper	-		
Lower	-		
Year end			
Result		40.00	32.00
Forecast	21.00		
Upper	-		
Lower	-		
Annual			
Result		73.00	60.00
Forecast	41.00		
Upper	-		
Lower	-		
Total dividend paid			
Total dividend paid			
Annual			
Result		737	605
Payout ratio (consolidated)			
Payout ratio (%)			
Annual			
Result		27.4	24.2

Forecast	30.3	
Ratio of total amount of dividends to net assets (consolidated)		
Ratio of total amount of dividends to net assets (%)		
Annual		
Result	2.6	2.3
Note to dividends		
Note to dividends		
Annual	（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。2025年３月期及び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。	

Forecasts

(in millions of yens)

	Mar 2027	Sep 2026
Forecasts		
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	（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。2027年３月期の連結業績予想における「１株当たり当期純利益」については、当該株式分割の影響を考慮しております。	

Notes-Significant changes in the scope of consolidation during the period

(in millions of yens)

	Mar 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-Changes in accounting policies and accounting estimates retrospective restatement

	Mar 2026
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 2026	Mar 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	727,390
Average number of shares	20,189,286	20,144,240
Note to number of issued and outstanding shares (common stock)		
Note to number of issued and outstanding shares (common stock)	（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、「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。	

Business Results-Overview of nonconsolidated operating results

(in millions of yens)

	Mar 2026	Mar 2025
Non-consolidated operating results		
Non-consolidated operating results		
Non-consolidated operating results		
Non-consolidated income statements information		
Net sales		
Net sales	55,777	52,599
% change	6.0	9.3
Operating profit		
Operating profit	2,099	2,023
% change	3.8	20.7
Ordinary profit		
Ordinary profit	2,939	2,870
% change	2.4	45.1
Profit		
Profit	2,272	2,281
% change	-0.4	56.0
Other non-consolidated operating results		
Basic earnings per share (Yen)	112.58	113.24
Diluted earnings per share (Yen)	-	-
Note to non-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。前事業年度の期首に当該株式分割が行われたと仮定して、「１株当たり当期純利益」を算定しております。	

Business Results-Overview of nonconsolidated financial positions

(in millions of yens)

	Mar 2026	Mar 2025
Non-consolidated financial positions		
Non-consolidated financial positions		
Non-consolidated financial positions		
Total assets	37,894	34,062
Net assets	22,493	20,814
Capital adequacy ratio (%)	59.4	61.1
Net assets per share (Yen)	1,113.89	1,031.45

Note to non-consolidated financial positions		
Owner's equity	22,493	20,814
Note to financial positions	（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。前事業年度の期首に当該株式分割が行われたと仮定して、「１株当たり純資産」を算定しております。	

Business Results-Note to overview of nonconsolidated business results

	Mar 2026
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 2027
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.