Document and entity information

	Mar 2027	Sep 2026
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		2026-11-04
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		取締役常務執行役員コーポレート統括本部長
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Tel		06-6454-2578
Other		
Semi-annual statement filing date (as planned)		2026-11-10
Dividend payable date (as planned)		2026-12-01
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	2027-03-31	
Quarterly period		2

Business Results-Quarterly operating results

(in millions of yens)

	Sep 2026	Sep 2025
Quarterly operating results		
Quarterly operating results		
Consolidated operating results		
Consolidated income statements information		
Net sales		
Net sales	39,318	36,450
% change	7.9	9.0
Operating profit		
Operating profit	2,158	1,808
% change	19.3	15.6
Ordinary profit		
Ordinary profit	2,300	1,952
% change	17.8	14.1
Profit attributable to owners of parent		
Profit attributable to owners of parent	1,206	1,322
% change	-8.7	11.2
Note to consolidated income statements information		
Comprehensive income		
Comprehensive income	1,405	1,092
Change in comprehensive income	28.6	-33.2
Other consolidated operating results		
Basic earnings per share (Yen)	59.74	65.50
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)

	Sep 2026	Mar 2026
Quarterly financial positions		
Quarterly financial positions		
Consolidated financial positions		
Total assets	47,606	47,797
Net assets	30,349	29,332
Capital adequacy ratio (%)	63.4	61.0
Note to consolidated financial positions		
Owner's equity	30,195	29,176
Note to financial positions	-	

Business Results-Note to quarterly business results

	Sep 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	Sep 2026	Mar 2026
Quarterly dividends			
Quarterly dividends			
Dividends			
Dividend per share (Yen)			
Dividend per share (Yen)			
First quarter			
Result	-		-
Second quarter			
Result		20.00	33.00
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
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
Upper	-
Lower	-
% change	
Forecast	6.3
Upper	-
Lower	-
Operating profit	
Operating profit	

Forecast	3,700
Upper	-
Lower	-
% change	
Forecast	3.1
Upper	-
Lower	-
Ordinary profit	
Ordinary profit	
Forecast	3,900
Upper	-
Lower	-
% change	
Forecast	0.3
Upper	-
Lower	-
Profit attributable to owners of parent	
Profit attributable to owners of parent	
Forecast	2,730
Upper	-
Lower	-
% change	
Forecast	1.4
Upper	-
Lower	-
Basic earnings per share (Yen)	
Basic earnings per share (Yen)	
Forecast	135.22
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 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, Semiannual-Applying of specific accounting of the consolidated semi-annual financial statements

	Sep 2026
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 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	-

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

	Sep 2026	Mar 2026	Sep 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	702,609	714,280	
Average number of shares	20,198,322		20,185,828
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。		

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