

## Document and entity information

	Dec 2014	Jun 2014
Company information		
Company information		
FASF member mark		true
Document name		第2四半期決算短信 〔日本基準〕(連結)
Filing date		2014-07-25
Company name		Kokusand Denki Co.,Ltd.
Stock exchange listings		
Tokyo		true
Tokyo 1st section		-
Tokyo 2nd section		true
Tokyo Mothers		-
Tokyo JASDAQ		-
Tokyo PRO Market		-
Tokyo Others		-
Nagoya		-
Nagoya 1st section		-
Nagoya 2nd section		-
Nagoya Centrex		-
Nagoya Others		-
Sapporo		-
Sapporo		-
Sapporo Ambitious		-
Sapporo Others		-
Fukuoka		-
Fukuoka		-
Fukuoka Q-Board		-
Fukuoka Others		-
Green Sheet		-
Japan Securities Dealers Association		-
Securities code		69920
URL		<a href="http://www.kokusand&lt;br/&gt;enki.co.jp/">http://www.kokusand enki.co.jp/</a>
Business category		
General Business	true	
Specific Business		-
Fiscal Year End	2014-12-31	
Quarterly period		2
Representative		
Title		代表取締役社長
Name		吉川 力夫
Inquiries		
Title		常務取締役業務管理 本部長
Name		生田目 克
Tel		055-921-5930
Other		
Quarterly statement filing date (as planned)		2014-08-08
Dividend payable date (as planned)		2014-09-10
Supplemental material of quarterly results		-
Way of getting		-
Convening briefing of quarterly results		-
Target for briefing of quarterly results		-
Note to fraction processing method		(百万円未満切捨て)

## Business Results-Quarterly operating results

(in millions of yens)

	Jun 2014	Jun 2013
Quarterly operating results		
Quarterly operating results		
Consolidated operating results		
Consolidated income statements information		
Net sales		
Net sales	9,318	9,842

% change	-	-17.0
Operating income		
Operating income	124	208
% change	-	-12.9
Ordinary income		
Ordinary income	312	355
% change	-	-2.9
Net income		
Net income	224	271
% change	-	18.4
Note to consolidated income statements information		
Comprehensive income		
Comprehensive income	295	606
Change in comprehensive income	-	-
Other consolidated operating results		
Net income per share (Yen)	13.89	18.24
Diluted net income per share (Yen)	-	-
Note to consolidated operating results		
Note to operating results	<p>当社は平成25年12月期より決算期を3月31日から12月31日に変更しております。これに伴い、平成26年12月期第2四半期(1月～6月まで)と、比較対象となる平成25年12月期第2四半期(4月～9月まで)の月度が異なるため、平成26年12月期第2四半期の対前年同四半期増減率については記載しておりません。</p>	

## Business Results-Quarterly financial positions

(in millions of yens)

	Jun 2014	Dec 2013
Quarterly financial positions		
Quarterly financial positions		
Consolidated financial positions		
Total assets	17,256	16,833
Net assets	10,174	9,259
Capital adequacy ratio (%)	57.5	54.4
Note to consolidated financial positions		
Owner's equity	9,924	9,155
Note to financial positions	-	-

## Business Results-Note to quarterly business results

Jun 2014

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)

	Dec 2014	Jun 2014	Dec 2013
Quarterly dividends			
Quarterly dividends			
Dividends			
Dividend per share (Yen)			
Dividend per share (Yen)			
First quarter			
Result	-	-	-
Second quarter			
Result	4.00		4.00
Third quarter			

Result		-
Forecast	-	
Upper	-	
Lower	-	
Year end		
Result		2.00
Forecast	4.00	
Upper	-	
Lower	-	
Annual		
Result		6.00
Forecast	8.00	
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)

Dec 2014

Quarterly forecasts		
Quarterly forecasts		
Title for forecasts		3. 平成26年12月期の 連結業績予想(平成26 年1月1日～平成26 年12月31日)
Preamble to consolidated forecasts		
Preamble to forecasts		-
Main table of consolidated forecasts		
Net sales		
Net sales		
Forecast		18,000
Upper		-
Lower		-
% change		
Forecast		-
Upper		-
Lower		-
Operating income		
Operating income		
Forecast		180
Upper		-
Lower		-
% change		
Forecast		-
Upper		-
Lower		-
Ordinary income		
Ordinary income		
Forecast		440
Upper		-
Lower		-
% change		
Forecast		-
Upper		-
Lower		-
Net income		
Net income		
Forecast		360
Upper		-
Lower		-
% change		
Forecast		-
Upper		-
Lower		-

Net income per share (Yen)	
Net income per share (Yen)	
Forecast	21.84
Upper	-
Lower	-
Note to consolidated forecasts	
Note to forecasts	<p>平成25年12月期は決算期変更により平成25年4月1日から平成25年12月31日までの9ヶ月決算となっております。したがって、平成26年12月期の連結業績予想の対前期、対前年同四半期増減率については記載しておりません。</p> <p>1株当たり当期純利益につきましては、平成26年3月5日付で払込みが完了したマーレジャパン(株)に対する第三者割当による新株式発行による株式の増加を考慮して算定しております。</p>
Correction of financial forecast from the most recent financial forecast	
Correction of financial forecast from the most recent financial forecast	
Forecast	true

## Notes, Quarterly-Material changes in subsidiaries during this period changes in scope of consolidations resulting from change in subsidiaries

Jun 2014

Material changes in subsidiaries during this period (Changes in scope of consolidations resulting from change is subsidiaries)	
Material changes in subsidiaries during this period (Changes in scope of consolidations resulting from change is subsidiaries)	
Others	
Material changes in subsidiaries during this period (Changes in scope of consolidations resulting from change is subsidiaries)	
Material changes in subsidiaries during this period (Changes in scope of consolidations resulting from change is subsidiaries)	true
Number of subsidiaries newly consolidated	1
Name of subsidiaries newly consolidated	Kokusen MAHLE Siam Co., Ltd.
Number of subsidiaries excluded from consolidation	-
Name of subsidiaries excluded from consolidation	-
Note to material changes in subsidiaries during this period	
Note to material changes in subsidiaries during this period	-

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

Jun 2014

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	(注)詳細は、【添付資料】P. 3「2. サマリー情報(注記事項)に関する事項 (2)四半期連結財務諸表の作成に特有の会計処理の適用」をご覧ください。

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

Jun 2014

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

	Jun 2014	Dec 2013	Jun 2013
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)	16,918,000	14,950,000	
Number of treasury stock at the end of fiscal year	94,478	92,676	
Average number of shares	16,139,370		14,859,134
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.