

# Consolidated Financial Results for the Three Months Ended March 31, 2016 [Japanese GAAP]



April 26, 2016

Company name: LEGS COMPANY, LTD.  
 Stock exchange listing: Tokyo Stock Exchange  
 Code number: 4286  
 URL: <http://www.legs.co.jp/>  
 Representative: Junichiro Uchikawa, President & CEO  
 Contact: Kazuyuki Hiraga, Senior Managing Director, General Manager of Administration Department  
 Phone: +81-3-3408-3090  
 Scheduled date of filing quarterly report: April 27, 2016  
 Scheduled date of commencing dividend payments: -  
 Availability of supplementary briefing material on quarterly financial results: Not available  
 Schedule of quarterly financial results briefing session: Not scheduled

(Amounts of less than one million yen are rounded down.)

## 1. Consolidated Financial Results for the Three Months Ended March 31, 2016 (January 1, 2016 to March 31, 2016)

(1) Consolidated Operating Results (% indicates changes from the previous corresponding period.)

	Net sales		Operating income		Ordinary income		Net income attributable to owners of parent	
	Million yen	%	Million yen	%	Million yen	%	Million yen	%
Three months ended March 31, 2016	2,759	15.6	161	52.0	165	44.4	108	85.6
March 31, 2015	2,387	(7.5)	105	(22.6)	114	(25.8)	58	(25.7)

(Note) Comprehensive income: Three months ended March 31, 2016: ¥93 million [(29.0%)]

Three months ended March 31, 2015: ¥131 million [78.3%]

	Net income per share		Diluted earnings per share	
	Yen		Yen	
Three months ended March 31, 2016	10.28		10.07	
March 31, 2015	5.57		5.41	

(2) Consolidated Financial Position

	Total assets		Net assets		Equity ratio	
	Million yen		Million yen		%	
As of March 31, 2016	6,027		4,324		70.9	
As of December 31, 2015	6,275		4,398		69.3	

(Reference) Equity: As of March 31, 2016: ¥4,274 million

As of December 31, 2015: ¥4,348 million

## 2. Dividends

	Annual dividends				
	1st quarter-end	2nd quarter-end	3rd quarter-end	Year-end	Total
Fiscal year ended December 31, 2015	Yen -	Yen 4.00	Yen -	Yen 17.00	Yen 21.00
Fiscal year ending December 31, 2016	-				
Fiscal year ending December 31, 2016 (Forecast)		0.00	-	18.00	18.00

(Note) Revisions to forecasts of dividends announced most recently: No

## 3. Consolidated Financial Results Forecast for the Fiscal Year Ending December 31, 2016 (January 1, 2016 to December 31, 2016)

(% indicates changes from the previous corresponding period.)

	Net sales		Operating income		Ordinary income		Net income attributable to owners of parent		Net income per share
	Million yen	%	Million yen	%	Million yen	%	Million yen	%	Yen
First half	5,670	10.6	275	(8.8)	275	(15.8)	184	(3.1)	17.44
Full year	12,600	11.1	915	14.6	915	9.9	612	12.2	58.00

(Note) Revisions to forecasts of financial results announced most recently: No

**\*Notes:**

- (1) Changes in significant subsidiaries during the period under review (changes in specified subsidiaries resulting in changes in scope of consolidation): No
- (2) Application of particular accounting procedures to the preparation of quarterly consolidated financial statements: No
- (3) Changes in accounting policies, changes in accounting estimates and retrospective restatement
  - 1) Changes in accounting policies due to the revision of accounting standards: Yes
  - 2) Changes in accounting policies other than 1) above: No
  - 3) Changes in accounting estimates: No
  - 4) Retrospective restatement: NoPlease refer to “2. Matters Relating to Summary Information (Notes)” on page 3 of the attached materials of this document.
- (4) Total number of issued shares (common shares)
  - 1) Total number of issued shares at the end of the period (including treasury shares):
    - March 31, 2016: 10,840,000 shares
    - December 31, 2015: 10,840,000 shares
  - 2) Total number of treasury shares at the end of the period:
    - March 31, 2016: 244,400 shares
    - December 31, 2015: 288,000 shares
  - 3) Average number of shares during the period:
    - Three months ended March 31, 2016: 10,556,465 shares
    - Three months ended March 31, 2015: 10,501,986 shares

**\*Presentation regarding the implementation status of the quarterly review**

These financial results are outside the scope of quarterly review procedures under the Financial Instruments and Exchange Act. At the time of disclosure of these quarterly financial results, the quarterly review procedures for the consolidated quarterly financial statements are ongoing.

**\*Explanation of the proper use of financial results forecast and other notes**

The earnings forecasts and other forward-looking statements herein are based on information available as of this moment and certain assumptions deemed reasonable. Actual results may differ significantly from these forecasts due to a wide range of factors. Concerning the preconditions for financial results forecast and notes to the use of financial results forecast, please refer to “1. Qualitative Information on Financial Results for the Three Months Ended March 31, 2016 (3) Explanation for Information on the Future Outlook Including Consolidated Business Performance Forecasts” on page 2 of the attached materials of this document.