

**Consolidated Financial Results  
for the Six Months Ended June 30, 2016  
[Japanese GAAP]**



July 28, 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, Chief of Corporate Planning Office  
 Phone: +81-3-3408-3090  
 Scheduled date of filing quarterly report: July 29, 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: Scheduled (for institutional investors)

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

**1. Consolidated Financial Results for the Six Months Ended June 30, 2016 (January 1, 2016 to June 30, 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	%
Six months ended June 30, 2016	5,839	13.9	395	31.0	398	21.9	248	30.7
June 30, 2015	5,128	(7.4)	301	(8.7)	326	(7.4)	189	10.0

(Note) Comprehensive income: Six months ended June 30, 2016: ¥188 million [(40.0%)]

Six months ended June 30, 2015: ¥314 million [100.6%]

	Net income per share	Diluted earnings per share
Six months ended	Yen	Yen
June 30, 2016	23.46	22.97
June 30, 2015	18.05	17.60

(2) Consolidated Financial Position

	Total assets	Net assets	Equity ratio
	Million yen	Million yen	%
As of June 30, 2016	6,203	4,302	68.5
As of December 31, 2015	6,275	4,398	69.3

(Reference) Equity: As of June 30, 2016: ¥4,249 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	-	0.00			
Fiscal year ending December 31, 2016 (Forecast)			-	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
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 six months ended June 30, 2016 (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):
    - June 30, 2016 : 10,840,000 shares
    - December 31, 2015: 10,840,000 shares
  - 2) Total number of treasury shares at the end of the period:
    - June 30, 2016 : 444,400 shares
    - December 31, 2015: 288,000 shares
  - 3) Average number of shares during the period:
    - Six months ended June 30, 2016 : 10,572,736 shares
    - Six months ended June 30, 2015: 10,516,413 shares

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

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 Six Months Ended June 30, 2016 (3) Explanation for Information on the Future Outlook Including Consolidated Business Performance Forecasts” on page 3 of the attached materials of this document.