

# Consolidated Financial Results for the Six Months Ended June 30, 2017 [Japanese GAAP]



July 27, 2017

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: Makoto Yoneyama, Senior Managing Director, General Manager of Administration Division  
 Phone: +81-3-3408-3090  
 Scheduled date of filing quarterly report: July 28, 2017  
 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, 2017 (January 1, 2017 to June 30, 2017)

(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, 2017	5,669	(2.9)	116	(70.6)	188	(52.7)	130	(47.4)
June 30, 2016	5,839	13.9	395	31.0	398	21.9	248	30.7

(Note) Comprehensive income: Six months ended June 30, 2017: ¥107 million [(43.0) %]

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

Six months ended	Net income per share		Diluted earnings per share	
	Yen		Yen	
June 30, 2017	12.48		12.25	
June 30, 2016	23.46		22.97	

(2) Consolidated Financial Position

	Total assets		Net assets		Equity ratio	
	Million yen		Million yen		%	
As of June 30, 2017	6,330		4,579		71.4	
As of December 31, 2016	6,427		4,649		71.5	

(Reference) Equity: As of June 30, 2017: ¥4,520 million

As of December 31, 2016: ¥4,592 million

## 2. Dividends

	Annual dividends				
	1st quarter-end	2nd quarter-end	3rd quarter-end	Year-end	Total
Fiscal year ended December 31, 2016	Yen -	Yen 0.00	Yen -	Yen 18.00	Yen 18.00
Fiscal year ending December 31, 2017	-	0.00			
Fiscal year ending December 31, 2017 (Forecast)			-	19.00	19.00

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

## 3. Consolidated Financial Results Forecast for the Fiscal Year Ending December 31, 2017 (January 1, 2017 to December 31, 2017)

(% indicates changes from the previous corresponding period.)

	Net sales		Operating income		Ordinary income		Net income attributable to owners of parent		Net income per share
Full year	Million yen	%	Million yen	%	Million yen	%	Million yen	%	Yen
	13,100	2.8	800	(7.2)	870	(0.5)	600	13.0	57.42

(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: No
  - 2) Changes in accounting policies other than 1) above: No
  - 3) Changes in accounting estimates: No
  - 4) Retrospective restatement: No
- (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, 2017: 10,840,000 shares
    - December 31, 2016: 10,840,000 shares
  - 2) Total number of treasury shares at the end of the period:
    - June 30, 2017: 388,000 shares
    - December 31, 2016: 406,800 shares
  - 3) Average number of shares during the period:
    - Six months ended June 30, 2017: 10,445,783 shares
    - Six months ended June 30, 2016: 10,572,736 shares

(Note) With the introduction of the Japanese Employee Stock Ownership Plan (J-ESOP), the Company's stock held by the Trust Account (as of June 30, 2017: 100,000 shares, as of December 31, 2016: 100,000 shares) is included in the total number of treasury shares at the end of the period. The Company's stock held by the Trust Account is included in the treasury shares deducted in the calculation of the average number of shares during the period (the six months ended June 30, 2017: 100,000 shares, fiscal year ended December 31, 2016: 100,000 shares).

\*These financial results are outside the scope of quarterly review procedures

\*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. Please refer to "1. Qualitative Information on Financial Results for the Six Months Ended June 30, 2017 (3) Explanation for Information on the Future Outlook Including Consolidated Business Performance Forecasts" on page 3 of the attached materials for assumptions to the financial results forecast and notes to the use of financial results forecast.