

Consolidated Financial Results
for the Nine Months Ended September 30, 2016
[Japanese GAAP]



October 27, 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
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 Scheduled date of filing quarterly report: October 28, 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 Nine Months Ended September 30, 2016 (January 1, 2016 to September 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	%
Nine months ended September 30, 2016	9,590	13.2	723	25.5	734	21.5	478	31.8
September 30, 2015	8,475	0.3	576	10.2	604	9.2	362	12.7

(Note) Comprehensive income: Nine months ended September 30, 2016: ¥404 million [16.7%]

Nine months ended September 30, 2015: ¥346 million [0.3%]

	Net income per share	Diluted earnings per share
Nine months ended	Yen	Yen
September 30, 2016	45.49	44.54
September 30, 2015	34.45	33.60

(2) Consolidated Financial Position

	Total assets	Net assets	Equity ratio
	Million yen	Million yen	%
As of September 30, 2016	6,962	4,526	64.2
As of December 31, 2015	6,275	4,398	69.3

(Reference) Equity: As of September 30, 2016: ¥4,471 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 nine months ended September 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: No

Please 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):

September 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:

September 30, 2016 : 434,400 shares

December 31, 2015: 288,000 shares

3) Average number of shares during the period:

Nine months ended September 30, 2016 : 10,513,953 shares

Nine months ended September 30, 2015: 10,528,136 shares

(Note) With the introduction of the Japanese Employee Stock Ownership Plan (J-ESOP), 100,000 shares of the Company's stock held by the Trust Account are included in the number of treasury shares at the end of the nine months ended September 30, 2016, and the 100,000 shares are included in the treasury shares deducted in the calculation of the average number of shares during the nine months ended September 30, 2016.

***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 Nine Months Ended September 30, 2016 (3) Explanation for Information on the Future Outlook Including Consolidated Business Performance Forecasts” on page 2 of the attached materials of this document.