

Consolidated Financial Results for the Nine Months Ended September 30, 2017 [Japanese GAAP]



October 26, 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
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 Scheduled date of filing quarterly report: October 27, 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: Not scheduled

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

1. Consolidated Financial Results for the Nine Months Ended September 30, 2017 (January 1, 2017 to September 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	%
Nine months ended September 30, 2017	9,541	(0.5)	398	(44.9)	471	(35.7)	315	(34.0)
September 30, 2016	9,590	13.2	723	25.5	734	21.5	478	31.8

(Note) Comprehensive income: Nine months ended September 30, 2017: ¥313 million [(22.6) %]

Nine months ended September 30, 2016: ¥404 million [16.7%]

	Net income per share	Diluted earnings per share
Nine months ended	Yen	Yen
September 30, 2017	30.14	29.76
September 30, 2016	45.49	44.54

(2) Consolidated Financial Position

	Total assets	Net assets	Equity ratio
	Million yen	Million yen	%
As of September 30, 2017	7,164	4,800	66.2
As of December 31, 2016	6,427	4,649	71.5

(Reference) Equity: As of September 30, 2017: ¥4,745 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):
 - September 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:
 - September 30, 2017: 308,000 shares
 - December 31, 2016: 406,800 shares
 - 3) Average number of shares during the period:
 - Nine months ended September 30, 2017: 10,473,958 shares
 - Nine months ended September 30, 2016: 10,513,953 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 September 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 nine months ended September 30, 2017: 100,000 shares, the 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 Nine Months Ended September 30, 2017 (3) Explanation for Information on the Future Outlook Including Consolidated Business Performance Forecasts" on page 2 of the attached materials for assumptions to the financial results forecast and notes to the use of financial results forecast.