

Consolidated Financial Results
for the Nine Months Ended September 30, 2018
[Japanese GAAP]



October 25, 2018

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: October 26, 2018
 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, 2018 (January 1, 2018 to September 30, 2018)

(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, 2018	10,204	6.9	707	77.4	734	55.6	508	61.0
September 30, 2017	9,541	(0.5)	398	(44.9)	471	(35.7)	315	(34.0)

(Note) Comprehensive income: Nine months ended September 30, 2018: ¥844 million [169.4%]

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

	Net income per share	Diluted earnings per share
Nine months ended September 30, 2018	Yen 48.12	Yen 47.54
September 30, 2017	30.14	29.76

(2) Consolidated Financial Position

	Total assets	Net assets	Equity ratio
As of September 30, 2018	Million yen 8,012	Million yen 5,830	% 72.0
As of December 31, 2017	7,354	5,190	69.8

(Reference) Equity: As of September 30, 2018: ¥5,770 million

As of December 31, 2017: ¥5,133 million

2. Dividends

	Annual dividends				
	1st quarter-end	2nd quarter-end	3rd quarter-end	Year-end	Total
Fiscal year ended December 31, 2017	Yen -	Yen 0.00	Yen -	Yen 19.00	Yen 19.00
December 31, 2018	-	0.00	-		
Fiscal year ending December 31, 2018 (Forecast)				20.00	20.00

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

3. Consolidated Financial Results Forecast for the Fiscal Year Ending December 31, 2018 (January 1, 2018 to December 31, 2018)

(% 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 14,500	% 8.8	Million yen 1,000	% 18.1	Million yen 1,000	% 8.1	Million yen 690	% 9.6	Yen 65.48

(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): Yes
Newly included: -
Excluded: 1 (Name of company) LEGS MARKETING SERVICES (MALAYSIA) SDN.BHD.
- (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, 2018: 10,840,000 shares
December 31, 2017: 10,840,000 shares
 - 2) Total number of treasury shares at the end of the period:
September 30, 2018: 301,931 shares
December 31, 2017: 302,000 shares
 - 3) Average number of shares during the period:
Nine months ended September 30, 2018: 10,563,474 shares
Nine months ended September 30, 2017: 10,473,958 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, 2018: 100,000 shares, as of December 31, 2017: 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 (the nine months ended September 30, 2018: 100,000 shares, the fiscal year ended December 31, 2017: 100,000 shares) is included in the treasury shares deducted in the calculation of the average number of shares during the fiscal year ended December 31, 2017.

*These financial results are outside the scope of quarterly review procedures by Certified Public Accountants or the audit firm.

*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, 2018 (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.