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(Stock Exchange Code 4286)
March 9, 2018

To Shareholders with Voting Rights:

Junichiro Uchikawa
President & CEO
LEGS COMPANY, LTD.
2-26-1 Minamiaoyama, Minato-ku, Tokyo

**NOTICE OF
THE 30TH ANNUAL GENERAL MEETING OF SHAREHOLDERS**

Dear Shareholders:

We would like to express our appreciation for your continued support and patronage.

You are cordially invited to attend the 30th Annual General Meeting of Shareholders of LEGS COMPANY, LTD. (the "Company"), which will be held as described below.

If you are unable to attend the meeting, you can exercise your voting rights by means of either of the following methods, and are kindly requested to exercise your voting rights on or before 6 p.m., Tuesday, March 27, 2018 (Japan time), after reviewing the attached "Reference Documents for the General Meeting of Shareholders."

[Exercising your voting rights by mail]

Please indicate "approval" or "disapproval" for the proposals on the enclosed Voting Rights Exercise Form and return it so that it will reach the Company no later than the deadline designated above.

[Exercising your voting rights via the internet]

Please access the website for exercise of voting rights (<https://soukai.mizuho-tb.co.jp>) designated by the Company and register "approval" or "disapproval" for the proposals according to the guidance on the screen using your Voting Rights Exercise Code and Password, both of which are indicated on the enclosed Voting Rights Exercise Form.

If you exercise your voting rights both by mail and via the Internet, the exercise via the Internet shall be effective.

- 1. Date and Time:** Wednesday, March 28, 2018 at 10:00 a.m. Japan time
2. Place: Room: Houou (2F) at Meiji Kinenkan located at
2-2-23 Moto-Akasaka, Minato-ku, Tokyo, Japan

No souvenirs will be made available to the attending shareholders. We sincerely request your understanding and acceptance.

3. Meeting Agenda:

- Matters to be reported:**
1. The Business Report, Consolidated Financial Statements for the Company's 30th Fiscal Year (January 1, 2017 - December 31, 2017) and results of audits by the Accounting Auditor and the Audit & Supervisory Board of the Consolidated Financial Statements
 2. Non-consolidated Financial Statements for the Company's 30th Fiscal Year (January 1, 2017 - December 31, 2017)

Proposals to be resolved:

- Proposal 1:** Appropriation of Surplus
Proposal 2: Election of Two (2) Audit & Supervisory Board Members
Proposal 3: Election of One (1) Substitute Audit & Supervisory Board Member
Proposal 4: Reduction in Amount of Legal Capital Surplus and Increase in Amount of Capital Stock

1. When attending the meeting, please submit the enclosed Voting Rights Exercise Form at the reception desk.
2. Among the documents which should be provided together with this Notice, the following notes are made available on the Company's website at <http://www.legs.co.jp>, pursuant to the applicable laws and regulations and Article 16 of the Articles of Incorporation of the Company. Accordingly, these notes are not provided in this Notice. The Consolidated Financial Statements and the Non-consolidated Financial Statements contained in the Appendix hereto are part of the Consolidated Financial Statements and the Non-consolidated Financial Statements which were audited when accounting audit reports and audit reports were prepared by the Accounting Auditor and the Audit & Supervisory Board Members.
(1) Notes to the Consolidated Financial Statements
(2) Notes to the Non-consolidated Financial Statements
Should the Reference Documents for the General Meeting of Shareholders, the Business Report, the Non-consolidated Financial Statements, and the Consolidated Financial Statements require revisions, the revised versions will be posted on the Company's website (<http://www.legs.co.jp>).
3. Please bring this leaflet to the meeting with you for paper resources saving.

Reference Documents for the General Meeting of Shareholders

Proposals and References

Proposal 1: Appropriation of Surplus

The Company proposes the appropriation of surplus as follows:

Year-end dividend

Taking into account such factors as the current financial results and the future business operations, the Company proposes the year-end dividend for the 30th Fiscal Year as follows.

(a) Allotment of dividend assets and the total amount thereof

The Company proposes the payment of 19 yen per share of common stock.

The total amount of dividend in this case will be 202,122,000 yen.

(b) Effective date of distribution of surplus

The effective date will be March 29, 2018.

Proposal 2: Election of Two (2) Audit & Supervisory Board Members

The terms of office of Audit & Supervisory Board Members Mr. Satoshi Minami and Mr. Hiroshi Magaribuchi will expire at the conclusion of this Annual General Meeting of Shareholders. Accordingly, the election of two (2) Audit & Supervisory Board Members is proposed. The Company has already obtained the approval of Audit & Supervisory Board regarding this proposal.

The candidates for Audit & Supervisory Board Member are as follows.

No.	Name (Date of birth)	Career Summary, positions, assignment and significant concurrent positions	Number of shares of the Company held
1	Hiroshi Magaribuchi (September 11, 1960) Reappointment Outside Independent	<p>April 1984 Joined SHINKO ELECTRIC INDUSTRIES CO., LTD.</p> <p>September 1992 Joined Mio Certified Public Accountant Office</p> <p>December 1995 Established Hiroshi Magaribuchi Certified Public Tax Accountant Office, Head (to present)</p> <p>December 2008 Outside Auditor, GLOBALPOWER Inc. (to present)</p> <p>May 2009 Outside Auditor, Kofu Soko Co., Ltd. (to present)</p> <p>March 2014 Outside Audit & Supervisory Board Member, the Company (to present)</p> <p>June 2015 Outside Auditor, Youji Corporation (to present)</p>	-
<p>●Reason for nomination as a candidate for Outside Audit & Supervisory Board Member</p> <p>Mr. Hiroshi Magaribuchi has advanced knowledge regarding finance and accounting as a certified public tax accountant, and the Company believes that he will be able to continue appropriately executing his duties in regard to the Company's audits, and is qualified as an Audit & Supervisory Board Member. Furthermore, he has not been directly involved in corporate management other than becoming an Outside Audit & Supervisory Board Member, but he has a thorough knowledge of finance and accounting as a certified public tax accountant, and the Company believes that he will be able to appropriately execute his duties as an Outside Audit & Supervisory Board Member.</p>			
2	Motoo Kobayashi (October 26, 1950) New appointment Outside Independent	<p>April 1978 Joined KYOCERA Corporation</p> <p>April 2000 Transferred to KYOCERA Communication Systems Co., Ltd., General Manager, IT Product Management Business Division</p> <p>June 2002 Director, KYOCERA Communication Systems Co., Ltd.</p> <p>April 2005 Managing Director, KYOCERA Communication Systems Co., Ltd.</p> <p>April 2006 Representative Director & Senior Executive Officer, KYOCERA Communication Systems Co., Ltd.</p> <p>April 2008 President & Representative Director, KYOCERA Communication Systems Co., Ltd.</p> <p>April 2012 Chairman & Representative Director, KYOCERA Communication Systems Co., Ltd.</p> <p>December 2015 Retired as Chairman & Representative Director, KYOCERA Communication Systems Co., Ltd.</p>	-
<p>●Reason for nomination as a candidate for Outside Audit & Supervisory Board Member</p> <p>Mr. Motoo Kobayashi has engaged in the management of listed companies for many years. Based on his abundant insight and experience in corporate management, the Company believes that he is qualified as an Audit & Supervisory Board Member.</p>			

- (notes)
1. The Company does not have any special interest with each candidate for Audit & Supervisory Board Member.
 2. Mr. Hiroshi Magaribuchi and Mr. Motoo Kobayashi are candidates for Outside Audit & Supervisory Board Member.
 3. In accordance with the provisions of Article 427, Paragraph 1 of the Companies Act, the Company has entered into a contract with Mr. Hiroshi Magaribuchi for the purpose of limiting his liabilities for compensation of damages stipulated in Article 423, Paragraph 1 of the said Act. If his election is approved, the Company will continue to hold the agreement with him. The maximum amount of liability under such contract shall be the

- greater of either 3 million yen or the minimum liability amount stipulated by laws and regulations.
4. Candidate for Audit & Supervisory Board Member Mr. Hiroshi Magaribuchi will have served 4 years as Outside Audit & Supervisory Board Member at the conclusion of this Annual General Meeting of Shareholders.
 5. The Company has registered Mr. Hiroshi Magaribuchi as Independent Auditor with no potential conflict of interest with general shareholders with Tokyo Stock Exchange, Inc. In the event that he is appointed as Outside Audit & Supervisory Board Member, the Company plans to register him as Independent Auditor continuously.
 6. If the election of candidate for Audit & Supervisory Board Member Mr. Motoo Kobayashi is approved, in accordance with the provisions of Article 427, Paragraph 1 of the Companies Act, the Company will enter into a contract with him for the purpose of limiting his liability for compensation of damages stipulated in Article 423, Paragraph 1 of the said Act. The maximum amount of liability under such contract shall be the greater of either 3 million yen or the minimum liability amount stipulated by laws and regulations.
 7. If Mr. Motoo Kobayashi is appointed as Outside Audit & Supervisory Board Member, the Company plans to register him as Independent Auditor with no potential conflict of interest with general shareholders with Tokyo Stock Exchange, Inc.
 8. Neither Mr. Hiroshi Magaribuchi nor Mr. Motoo Kobayashi is a business executor or a director of any entity that has special relationship with the Company. Furthermore, there has been no such relevant relationship during the past five years.
 9. Neither Mr. Hiroshi Magaribuchi nor Mr. Motoo Kobayashi is going to receive a large amount of money or other assets from the Company or any entity that has special relationship with the Company. Furthermore, there has been no such arrangement in the past two years.
 10. Neither Mr. Hiroshi Magaribuchi nor Mr. Motoo Kobayashi is a spouse, a relative within the third degree or such a closely related person of a business executor or a director of the Company or any entity that has special relationship with the Company.
 11. The numbers of shares they own are as of December 31, 2017.

Proposal 3: Election of One (1) Substitute Audit & Supervisory Board Member

The effectiveness of the election of the current Substitute Audit & Supervisory Board Member will expire at the start of this Annual General Meeting of Shareholders. Accordingly, in order to prepare again for cases where there is a shortfall in the number of Audit & Supervisory Board Members prescribed by laws and regulations, the election of one (1) Substitute Audit & Supervisory Board Member is proposed.

Prior to assumption, the effectiveness of this election may be cancelled by resolution of the Board of Directors, with the approval of the Audit & Supervisory Board.

The effectiveness of this resolution will expire at the start of the Annual General Meeting of Shareholders for the final fiscal year ending within four (4) years following the election, and in the event that the candidate is appointed as Substitute Audit & Supervisory Board Member, his term of office shall be the remaining term of office of the previous Audit & Supervisory Board Member.

In addition, the Company has obtained the approval of Audit & Supervisory Board regarding this proposal.

The candidate for Substitute Audit & Supervisory Board Member is as follows.

Name (Date of birth)	Career Summary, positions, assignment and significant concurrent positions	Number of shares of the Company held
Toshio Miyahara (March 3, 1950)	April 1973 Joined Asahi Kaikei Corporation (currently KPMG AZSA LLC) October 1980 Established Miyahara Certified Public Accountant Office March 2001 Founded Soh Audit Co., Representative Partner (to present) January 2011 Founded Asahi Tax Corporation, Representative Partner (to present)	4,000

●Reason for nomination as a candidate for Substitute Outside Audit & Supervisory Board Member
 Mr. Toshio Miyahara has advanced knowledge regarding finance and accounting as a certified public accountant, and the Company believes that he will be able to appropriately execute his duties in regard to the Company's audits, and is qualified as an Audit & Supervisory Board Member. Furthermore, he has not been directly involved in corporate management other than becoming an Outside Audit & Supervisory Board Member, but he has a thorough knowledge of finance and accounting as a certified public accountant, and the Company believes that he will be able to appropriately execute his duties as an Outside Audit & Supervisory Board Member.

- (notes)
1. The Company does not have any special interest with the candidate for Substitute Audit & Supervisory Board Member.
 2. The candidate for Substitute Audit & Supervisory Board Member is a candidate for Outside Substitute Audit & Supervisory Board Member.
 3. If Mr. Toshio Miyahara is appointed as Outside Audit & Supervisory Board Member, in accordance with the provisions of Article 427, Paragraph 1 of the Companies Act, the Company will enter into a contract with him for the purpose of limiting his liability for compensation of damages stipulated in Article 423, Paragraph 1 of the said Act. The maximum amount of liability under such contract shall be the greater of either 3 million yen or the minimum liability amount stipulated by laws and regulations.
 4. If Mr. Toshio Miyahara is appointed as Outside Audit & Supervisory Board Member, the Company plans to register him as Independent Auditor with no potential conflict of interest with general shareholders with Tokyo Stock Exchange, Inc.

The Company has established “Selection Standards for Directors and Audit & Supervisory Board Members” as follows.

“Selection Standards for Directors and Audit & Supervisory Board Members”

Directors and Audit & Supervisory Board Members of the Company shall fulfill the conditions stipulated in laws and regulations and the Articles of Incorporation, and shall also satisfy the following conditions.

Conditions required of all Directors and Audit & Supervisory Board Members	
1.	He or she shall possess excellent character, knowledge, insight, a strong spirit of compliance with laws and regulations, and ethical standards.
2.	He or she shall possess excellent management sense, and a thorough knowledge of various issues related to management.
3.	He or she shall possess objective decision-making capabilities, insight, and foresight.
4.	He or she shall be able to provide his or her own views in a proactive manner, from a company-wide perspective.
Conditions required of Outside Directors	
1.	He or she shall possess a high level of insight, abundant practical experience, and experience of serving in a leadership role in fields such as corporate management, internal controls, laws and regulations, accounting, finance, and risk management.
2.	He or she shall be able to supervise management and make related judgments in an objective manner, and provide advice and support related to sustainable corporate growth, from a practical perspective based on abundant experience in corporate management and specialized fields.
Conditions required of Outside Audit & Supervisory Board Members	
1.	He or she shall possess a high level of insight, abundant practical experience, and experience of serving in a leadership role in fields such as corporate management, internal controls, laws and regulations, accounting, finance, and risk management.
2.	He or she shall be able to express objective audit views from a neutral standpoint, in order to ensure the neutrality and independence of the audit system.

In addition, the Company has established the following “Independence Standards for Outside Officers,” which are standards for designating Outside Officers as Independent Directors/Auditors.

“Independence Standards for Outside Officers”

Outside Directors and Outside Audit & Supervisory Board Members of the Company shall fulfill the external conditions stipulated in the Companies Act and other laws and regulations, and shall also satisfy the following conditions.

Conditions required of all Outside Directors and Outside Audit & Supervisory Board Members	
1.	Regardless of age, gender, nationality, etc., he or she shall possess specialist knowledge, experience, insight, character, etc. that enable him or her to fulfill all his or her duties, and shall be someone who is able to understand, sympathize with, and implement the Company’s management philosophy.
2.	He or she shall satisfy the independence standards in the “Guidelines concerning Listed Company Compliance, etc.” set forth by Tokyo Stock Exchange, Inc.

Proposal 4: Reduction in Amount of Legal Capital Surplus and Increase in Amount of Capital Stock

1. Reason for reduction in amount of reserves

In order to prepare for future business expansion and enhance its capital, the Company proposes a reduction in the amount of legal capital surplus and the designation of the full amount as capital stock, pursuant to the provisions of Article 448, Paragraph 1 of the Companies Act.

2. Details of reduction in amount of reserves

- (1) Amount of legal capital surplus to be reduced
129,437,500 yen of 267,987,500 yen legal capital surplus
- (2) Amount of the reduction in legal capital surplus to be designated as capital stock
129,437,500 yen
- (3) Amount of capital stock after the reduction in legal capital surplus
350,000,000 yen
- (4) Effective date of the reduction in amount of legal capital surplus and increase in amount of capital stock
March 28, 2018