

Summary of Consolidated Financial Statement for the Three Months Ended December 31, 2015 [IFRS]

February 9, 2016
Listed Market: TSE

SEPTENI HOLDINGS CO., LTD.

Stock Code: 4293 URL: <http://www.septeni-holdings.co.jp/en>

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Anticipated Financial Report Filing Date: February 12, 2016

Supplemental Earnings Presentation Materials: Available

Earnings Presentation Meeting: Held for institutional investors, analysts, media

(All figures of less than 1 million yen are rounded down to the nearest digit)

1. 1st Quarter of Fiscal Year September 2016 Consolidated Earnings (From October 1, 2015 to December 31, 2015)

(1) Consolidated Earnings (% figures represent year-over-year change)

	Revenue		Operating Income		Profit before tax		Profit for the period		Profit for the period attributable to owners of the parent		Total comprehensive income	
	Million Yen	%	Million Yen	%	Million Yen	%	Million Yen	%	Million Yen	%	Million Yen	%
1Q FY9/16	3,940	23.6	952	91.9	982	67.6	625	-38.5	633	-39.1	949	-12.3
1Q FY9/15	3,189	—	496	—	586	—	1,016	—	1,039	—	1,082	—

(Note) 1. Non-GAAP Operating income: ¥958 million in 1Q FY9/16 (92.5%), ¥498 million in 1Q FY9/15 (—)

2. The group applied the International Financial Reporting Standards (hereinafter referred to as "IFRS") from the first quarter of the fiscal year ending September 30, 2016. Therefore Rate of change of the same period of the previous year of 2015 is not mentioned.

	Basic earnings per share		Diluted earnings per share	
	Yen		Yen	
1Q FY9/16	24.41		24.27	
1Q FY9/15	40.66		39.92	

(2) Consolidated Financial Position

	Total Assets		Total Equity		Equity attributable to owners of the parent		Ratio of equity attributable to owners of the parent to total assets	
	Million Yen		Million Yen		Million Yen		%	
1Q FY9/16	26,213		13,063		12,001		45.8	
FY9/15	25,635		12,292		11,307		44.1	

2. Dividend Conditions

	Dividends				
	End of 1Q	End of 2Q	End of 3Q	Term-end	Total
	Yen		Yen		Yen
FY9/15	—		—		14.00
FY9/16	—		—		—
FY9/16 Estimate	—		—		—

(Note) Changes in dividends estimates during the most recent quarter: None

3. First half Fiscal Year September 2016 for Consolidated Earnings Estimates (From October 1, 2015 to March 31, 2016)

(% figures represent year-over-year change)

	Revenue		Profit for the period attributable to owners of the parent		Basic earnings per share	
	Million Yen	%	Million Yen	%	Yen	
First half	8,140	20.7	1,283	-15.2	49.49	

• Non-GAAP Operating income: ¥ 1,958 million (64.7% up year on year)

(Note) Instead of full-year earnings estimates, the Company discloses its earnings estimates for the next quarter. And the above consolidated earnings estimates are based on IFRS. Ratio to the same period of the previous year is calculated on the basis of the earnings results of the same period last year, which is rearranged based on IFRS.

* Annotation

(1) Important changes in subsidiaries, including changes in the scope of consolidation: None

(2) Changes in accounting methods, procedures, presentation methods

Changes in accounting policies required by IFRSs:	None
Other changes in accounting methods:	None
Changes in accounting estimates:	None
Redisplay of revisions:	None

(3) Shares issued (common stock)

Shares issued as of term-end (incl. Treasury stock):	1Q FY9/16	27,704,400	FY9/15	27,700,700
Treasury stock as of tem-end:	1Q FY9/16	1,784,727	FY9/15	1,784,600
Average number of shares outstanding:	1Q FY9/16	25,917,267	1Q FY9/15	25,554,067