

Summary of Consolidated Financial Statement for the Six Months Ended March 31, 2016 [IFRS]

May 10, 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: May 13, 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. Consolidated Financial Results for the Six Months Ended March 31, 2016 (From October 1, 2015 to March 31, 2016)

(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	%
2Q FY9/16	8,121	20.4	2,011	69.4	2,053	50.5	1,305	-12.9	1,343	-11.2	1,562	1.6
2Q FY9/15	6,745	—	1,187	—	1,363	—	1,498	—	1,513	—	1,537	—

(Note) 1. Non-GAAP Operating income: ¥2,019 million in 2Q FY9/16 (69.8%), ¥1,189 million in 2Q 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	
2Q FY9/16	51.83		51.47	
2Q FY9/15	58.79		58.08	

(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		%	
2Q FY9/16	28,555		13,681		12,662		44.3	
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. Consolidated Financial Results Forecast for the Nine Months Ending June 30, 2016 (From October 1, 2015 to June 30, 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	12,921	24.9	2,023	-0.9	78.05	

• Non-GAAP Operating income: ¥ 3,119 million (55.0% 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

(3) Shares issued (common stock)

Shares issued as of term-end (incl. Treasury stock):	2Q FY9/16	27,728,300	FY9/15	27,700,700
Treasury stock as of tem-end:	2Q FY9/16	1,784,756	FY9/15	1,784,600
Average number of shares outstanding:	2Q FY9/16	25,921,265	2Q FY9/15	25,730,433