

Summary of Consolidated Financial Statement for the Six Months Ended March 31, 2017 [IFRS]

May 1, 2017
Listed Market: TSE

SEPTENI HOLDINGS CO., LTD.

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

Representative: Representative Director, Group President and Chief Executive Officer Koki Sato

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Anticipated Financial Report Filing Date: May 2, 2017

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, 2017 (From October 1, 2016 to March 31, 2017)

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

	Revenue		Operating Profit		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 FY9/17	7,309	6.5	1,272	-38.7	1,235	-41.8	1,739	33.3	1,743	29.8	2,206	41.2
2Q FY9/16	6,865	—	2,074	—	2,120	—	1,305	-12.9	1,343	-11.2	1,562	1.6

(Note) 1. Non-GAAP operating profit: ¥1,343 million in 2Q FY9/17 (-35.5%), ¥2,083 million in 2Q FY9/16 (—)

2. Revenue, operating profit, Non-GAAP operating profit and profit before tax are indicated the amount of continuing operations excluded discontinued operations. Because earnings results of AXEL MARK INC. and its subsidiary are presented after they are reclassified as discontinued operations. Furthermore, as the earning results of the second quarter FY2015 is not rearranged, year-over-year change of 2016 is not mentioned.

	Basic earnings per share		Diluted earnings per share	
	Yen		Yen	
2Q FY9/17	13.61		13.53	
2Q FY9/16	10.37		10.29	

(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 FY9/17	28,511		15,019		14,754		51.7	
FY9/16	29,981		15,046		14,156		47.2	

2. Dividend Conditions

	Dividends				
	End of 1Q	End of 2Q	End of 3Q	Term-end	Total
	Yen	Yen	Yen	Yen	Yen
FY9/16	—	—	—	16.00	16.00
FY9/17	—	—	—	—	—
FY9/17 Estimate	—	—	—	—	—

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

3. Consolidated Financial Results Forecast for the Nine Months Ending June 30, 2017 (From October 1, 2016 to June 30, 2017)

(% 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	
1Q-3Q	11,009	6.5	2,053	0.5	16.13	

• Non-GAAP operating profit: ¥1,893 million (39.1% down year on year)

(Note) Instead of full-year earnings estimates, the Company discloses its earnings estimates for the next quarter. Year-over-year change of revenue and Non-GAAP operating profit are calculated based on the earnings results of the same period of the previous year which AXEL MARK INC. and its subsidiary is rearranged to discontinued operations.

* 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 FY9/17	138,732,000	FY9/16	138,641,500
Treasury stock as of tem-end:	2Q FY9/17	12,463,355	FY9/16	8,924,155
Average number of shares outstanding:	2Q FY9/17	128,101,901	2Q FY9/16	129,606,323