

Summary of Consolidated Financial Results for the First Quarter of Fiscal Year Ending March 2016

August 6, 2015

The following statements are an English-language translation of the original Japanese-language documents.
(All financial information has been prepared in accordance with accounting principles generally accepted in Japan.)

Name of listed company: **Penta-Ocean Construction Co., Ltd.**

Stock exchange: **Tokyo, Nagoya**

Code number: **1893**

URL: <http://www.penta-ocean.co.jp/>

Representative

Title: **President, Chief Executive Officer and Representative Director**

Name: **Takuzo Shimizu**

Contact

Title: **Executive General Manager, Head of Accounting Division and Deputy Head of Corporate Administration Divisions Group**

Name: **Syunji Kitahashi**

Tel: **03-3817-7619**

Schedule of financial statement reporting date: August 7, 2015

1. Business results for the fiscal year ending March 2016 (April 1, 2015- June 30, 2015)

(1) Consolidated business results Note: All amounts are rounded down to the nearest million Yen. Percentage indicate changes form the previous term.

	Net sales (Millions of Yen) (%)		Operating income (Millions of Yen) (%)		Ordinary income (Millions of Yen) (%)		Net income (Millions of Yen) (%)	
1Q FY2015	107,822	34.8	4,119	—	3,965	—	2,534	—
1Q FY2014	79,974	(4.9)	(578)	—	(527)	—	(444)	—

Note: Comprehensive income (Millions of Yen) Jun. 30 2015 term: 2,650 (—%) Jun. 30 2014 term: (254) (—%)

	Earnings per share (Yen)	Earnings per share (diluted) (Yen)
1Q FY2015	8.86	-
1Q FY2014	(1.55)	-

(2) Consolidated financial position

	Total assets (Millions of Yen)	Total net assets (Millions of Yen)	Total net assets/ total assets (%)
Jun. 30, 2015	352,307	78,613	22.3
Mar. 31, 2015	366,169	77,068	21.0

Reference: Shareholders' Equity (Millions of Yen) Jun 30 2015: 78,540 Mar. 31, 2015: 77,033

2. Dividends

	Dividends per share (Yen)				
	As of 1Q-end	As of 2Q-end	As of 3Q-end	As of Fiscal Year-end	Full year
FY2014	-	-	-	4.00	4.00
FY2015	-	-	-	-	-
FY2015 (Forecast)	-	-	-	5.00	5.00

Note: Revision made in the forecast dividend as of the end of the current quarter: None

3. Earnings forecasts for fiscal year ending March 2016 (April 1, 2015 - March 31, 2016)

	Net Sales (Millions of Yen) (%)		Operating income (Millions of Yen) (%)		Ordinary income (Millions of Yen) (%)		Profit attributable to owners of parent (Millions of Yen) (%)		Earnings per share (Yen)
2Q term	214,000	16.9	4,300	34.2	3,800	10.4	2,300	14.5	8.04
Entire term	467,000	9.6	14,500	17.9	13,500	18.5	6,500	5.1	22.73

Note: Change made in figures of the forecasts as of the end of the current quarter form the previous announcement: None

4. Notes

(1) Changes in significant subsidiaries during the period (changes in specific subsidiaries resulting in change the scope of consolidation): None

(2) Adoption of accounting method uniquely adopted to prepare consolidated financial statements for the current quarter: None

(3) Changes to accounting policies; changes to accounting estimates; restatements

1) Changes due to revised accounting Standard: Adopted

2) Changes other than the reason described above: None

3) Changes to accounting estimates: None

4) Restatements: None

(4) Total number of outstanding shares (common stock)

1) Number of outstanding shares as of end of period (including treasury stock) :

2) Number of shares of treasury stock as of end of period :

3) Average number of shares outstanding during the period (or the cumulative consolidated accounting period as the end of the current quarter) :

Jun. 2015 term:	286,013,910	Mar. 2015 term:	286,013,910
Jun. 2015 term:	109,395	Mar. 2015 term:	109,146
Jun. 2015 term:	285,904,654	Jun. 2014 term:	285,905,511

※This document is out of the scope of the quarterly review procedures based on the Financial Instruments and Exchange Act.

The quarterly review procedures for the financial statements under this Act have not been completed as of the timing of disclosure of this.

Notes: Request for appropriate use of the business outlook and other special remarks:

1) The financial forecasts for the entire term for fiscal year ending March 31, 2016 are the same as ones provided in May 13, 2015.

2) The forecasts given above are based on information currently available and certain premises regarded as reasonable, and do not include any intent that the company will guarantee its achievement. The actual business result is inherently subject to a variety of risks and uncertainties, and may vary significantly from forecast due to factors including, but not limited to, changes in the economic or business environment and exchange rate fluctuations.