

# Consolidated Financial Results for the Three Months Ended May 31, 2016 [Japanese GAAP]



July 8, 2016

Company name: Kirindo Holdings Co., Ltd.  
 Stock exchange listing: Tokyo Stock Exchange  
 Code number: 3194  
 URL: <http://www.kirindo-hd.co.jp>  
 Representative: Toyohiko Teranishi, Chief Executive Officer, President  
 Contact: Takehisa Kobayashi, Corporate Officer, Corporate Planning Department  
 Phone: +81-6-6394-0100  
 Scheduled date of filing quarterly securities report: July 14, 2016  
 Scheduled date of commencing dividend payments: -  
 Availability of supplementary briefing material on quarterly financial results: Available  
 Schedule of quarterly financial results briefing session: No

(Amounts of less than one million yen are rounded down.)

## 1. Consolidated Financial Results for the Three Months Ended May 31, 2016 (March 1, 2016 to May 31, 2016)

(1) Consolidated Operating Results (% indicates changes from the previous corresponding period.)

	Net sales		Operating income		Ordinary income		Net income attributable to owners of parent	
	Million yen	%	Million yen	%	Million yen	%	Million yen	%
Three months ended May 31, 2016	28,530	3.5	209	(46.2)	350	(28.7)	86	(53.3)
May 31, 2015	27,571	-	389	-	491	-	184	-

(Note) Comprehensive income: Three months ended May 31, 2016: ¥71 million [(61.4) %]  
 Three months ended May 31, 2015: ¥185 million [-%]

	Basic earnings per share	Diluted earnings per share
	Yen	Yen
Three months ended May 31, 2016	7.59	-
May 31, 2015	16.25	-

## (2) Consolidated Financial Position

	Total assets	Net assets	Equity ratio
	Million yen	Million yen	%
As of May 31, 2016	47,991	12,538	25.9
As of February 29, 2016	45,213	12,596	27.6

(Reference) Equity: As of May 31, 2016: ¥12,422 million  
 As of February 29, 2016: ¥12,468 million

## 2. Dividends

	Annual dividends				
	1st quarter-end	2nd quarter-end	3rd quarter-end	Year-end	Total
	Yen	Yen	Yen	Yen	Yen
Fiscal year ended February 29, 2016	-	12.50	-	12.50	25.00
Fiscal year ending February 28, 2017	-				
Fiscal year ending February 28, 2017 (Forecast)		12.50	-	12.50	25.00

(Note) Revision to the forecast for dividends announced most recently: No

### 3. Consolidated Financial Results Forecast for the Fiscal Year Ending February 28, 2017 (March 1, 2016 to February 28, 2017)

(% indicates changes from the previous corresponding period.)

	Net sales		Operating income		Ordinary income		Net income attributable to owners of parent	Net income per share
	Million yen	%	Million yen	%	Million yen	%	Million yen	Yen
First half	59,500	5.6	1,090	11.8	1,350	9.6	460	40.60
Full year	120,400	6.6	2,470	45.3	3,000	29.3	1,070	94.43

(Note) Revision to the financial results forecast announced most recently: No

#### \* Notes:

(1) Changes in significant subsidiaries during the three months ended May 31, 2016 (changes in specified subsidiaries resulting in changes in scope of consolidation): No

Newly included: - (Company name: )

Excluded: - (Company name: )

(2) Accounting policies adopted specially for the preparation of quarterly consolidated financial statements: No

(3) Changes in accounting policies, changes in accounting estimates and retrospective restatement

1) Changes in accounting policies due to the revision of accounting standards: Yes

2) Changes in accounting policies other than 1) above: No

3) Changes in accounting estimates: No

4) Retrospective restatement: No

(4) Total number of issued shares (common shares)

1) Total number of issued shares at the end of the period (including treasury shares):

May 31, 2016: 11,332,206 shares

February 29, 2016: 11,332,206 shares

2) Total number of treasury shares at the end of the period:

May 31, 2016: 1,157 shares

February 29, 2016: 1,126 shares

3) Average number of shares during the period:

Three months ended May 31, 2016: 11,331,049 shares

Three months ended May 31, 2015: 11,331,080 shares

#### \* Presentation regarding the implementation status of the quarterly review procedures

These quarterly financial results are outside the scope of quarterly review procedures under the Financial Instruments and Exchange Act. At the time of disclosure of these quarterly financial results, review procedures for the quarterly financial statements under the Financial Instruments and Exchange Act have been completed.

#### \* Explanation of the proper use of financial results forecast and other notes

The financial results forecast and other forward-looking statements in this document are based on information currently available and certain assumptions the Company deems to be reasonable. Actual results may differ significantly from these forecasts due to a wide range of factors. Please refer to “1. Qualitative Information on Quarterly Financial Results for the Period under Review (3) Explanation of Consolidated Financial Results Forecast and Other Forward-looking Information” on page 3 of the Quarterly Consolidated Financial Results (attached material) for assumptions for financial results forecast and notes to the use of financial results forecast.