

Consolidated Financial Results for the Six Months Ended August 31, 2016 [Japanese GAAP]



October 7, 2016

Company name: Kirindo Holdings Co., Ltd.
Stock exchange listing: Tokyo Stock Exchange
Code number: 3194

URL: <http://www.kirindo-hd.co.jp>

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Scheduled date of filing quarterly securities report: October 13, 2016

Scheduled date of commencing dividend payments: November 10, 2016

Availability of supplementary briefing material on quarterly financial results: Available

Schedule of quarterly financial results briefing session: Scheduled (for institutional investors and securities analysts)

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

1. Consolidated Financial Results for the Six Months Ended August 31, 2016 (March 1, 2016 to August 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	%
Six months ended August 31, 2016	57,773	2.6	460	(52.8)	751	(39.0)	121	(71.8)
August 31, 2015	56,327	9.9	975	134.6	1,232	82.6	431	268.0

(Note) Comprehensive income: Six months ended August 31, 2016: ¥80 million [(81.8) %]

Six months ended August 31, 2015: ¥439 million [292.3%]

	Basic earnings per share	Diluted earnings per share
	Yen	Yen
Six months ended August 31, 2016	10.74	-
August 31, 2015	38.12	-

(2) Consolidated Financial Position

	Total assets	Net assets	Equity ratio
	Million yen	Million yen	%
As of August 31, 2016	47,266	12,547	26.3
As of February 29, 2016	45,213	12,596	27.6

(Reference) Equity: As of August 31, 2016: ¥12,440 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	-	12.50			
Fiscal year ending February 28, 2017 (Forecast)			-	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
Full year	Million yen	%	Million yen	%	Million yen	%	Million yen	Yen
	115,800	2.6	930	△45.3	1,420	△38.8	220	△73.4
								19.42

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

* Notes:

- (1) Changes in significant subsidiaries during the six months ended August 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):
 August 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:
 August 31, 2016: 1,157 shares
 February 29, 2016: 1,126 shares
 - 3) Average number of shares during the period:
 Six months ended August 31, 2016: 11,331,049 shares
 Six months ended August 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.