

Summary of Consolidated Financial Statement for the Six Months Ended March 31, 2018 [IFRS]

April 26, 2018
Listed Market: TSE

SEPTENI HOLDINGS CO., LTD.

Stock Code: 4293 URL: <https://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: April 27, 2018

Supplemental Earnings Presentation Materials: Available

Earnings Presentation Meeting: Held for institutional investors, analysts, media

(All figures of less than 1 million yen are rounded to the nearest digit)

1. Consolidated Financial Results for the Six Months Ended March 31, 2018 (From October 1, 2017 to March 31, 2018)

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

| | Revenue | | Operating Profit | | Non-GAAP Operating Profit | | Profit before tax | | Profit for the period | | Profit for the period attributable to owners of the parent | |
|-----------|-------------|-----|------------------|-------|---------------------------|-------|-------------------|-------|-----------------------|-------|--|-------|
| | Million Yen | % | Million Yen | % | Million Yen | % | Million Yen | % | Million Yen | % | Million Yen | % |
| 2Q FY9/18 | 7,976 | 9.1 | 1,009 | -20.6 | 1,018 | -24.2 | 1,221 | -1.1 | 753 | -56.7 | 754 | -56.8 |
| 2Q FY9/17 | 7,309 | 6.5 | 1,272 | -38.7 | 1,343 | -35.5 | 1,235 | -41.8 | 1,739 | 33.3 | 1,743 | 29.8 |

(Note) Non-GAAP operating profit refers to the profit indicator used to assess ordinary business conditions after adjustments are made to IFRS-based operating profit pertaining to temporary factors such as the impairment losses, and gains or losses on the sales of fixed assets.

| | Basic earnings per share | Diluted earnings per share |
|-----------|--------------------------|----------------------------|
| | Yen | Yen |
| 2Q FY9/18 | 5.96 | 5.94 |
| 2Q FY9/17 | 13.61 | 13.53 |

(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 FY9/18 | 32,630 | 15,424 | 15,366 | 47.1 |
| FY9/17 | 32,929 | 15,224 | 15,172 | 46.1 |

2. Dividend Conditions

| | Dividends | | | | |
|-----------------|-----------|-----------|-----------|----------|-------|
| | End of 1Q | End of 2Q | End of 3Q | Term-end | Total |
| | Yen | Yen | Yen | Yen | Yen |
| FY9/17 | — | — | — | 3.20 | 3.20 |
| FY9/18 | — | — | — | — | — |
| FY9/18 Estimate | — | — | — | 2.00 | 2.00 |

(Note) Changes in dividends estimates during the most recent quarter: Applicable

3. Consolidated Financial Results Forecast for the Fiscal Year Ending September 30, 2018 (From October 1, 2017 to September 30, 2018)

(% figures represent year-over-year change)

| | Revenue | | Non-GAAP Operating profit | | Profit for the period attributable to owners of the parent | | Basic earnings per share |
|-----------|-------------|------|---------------------------|-------|--|-------|--------------------------|
| | Million Yen | % | Million Yen | % | Million Yen | % | Yen |
| Full Year | 16,376 | 11.4 | 1,718 | -26.1 | 1,204 | -45.6 | 9.52 |

* 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: Applicable

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 FY9/18 | 138,856,500 | FY9/17 | 138,819,000 |
| Treasury stock as of tem-end: | 2Q FY9/18 | 12,463,355 | FY9/17 | 12,463,355 |
| Average number of shares outstanding: | 2Q FY9/18 | 126,368,766 | 2Q FY9/17 | 128,101,901 |