

Consolidated Financial Results for the First Quarter Ended December 31, 2015 (J-GAAP)

January 25, 2016

Listed company: Apamanshop Holdings Co., Ltd. Listed stock exchange: Tokyo
 Securities code: 8889 URL: <http://www.apamanshop-hd.co.jp>
 Representative: Koji Omura, President and Chief Executive Officer
 Contact: Masahiro Ishikawa, Managing Director
 Planned date of quarterly report filing: January 29, 2016
 Planned dividend payment commencement date: —
 1Q earnings presentation materials: Available
 Holding of results briefing: None

(Amounts less than one million yen are truncated)

1. Consolidated Performance for the Three Months Ended December 31, 2015 (October 1, 2015 to December 31, 2015)

(1) Consolidated operating results (Millions of yen except for % figures, which show year-on-year change)

	Net sales		Operating income		Ordinary income		Profit (loss) attributable to owners of parent	
Three months ended December 31, 2015	9,057	2.2%	439	49.2%	332	192.8%	397	—
Three months ended December 31, 2014	8,862	-0.1%	294	2.2%	113	-10.0%	(82)	—

(Note) Comprehensive income:

Three months ended December 31, 2015: ¥391 million (—%)

Three months ended December 31, 2014: ¥(77) million (—%)

(Yen)

	Profit (loss) per share—basic	Profit per share—diluted
Three months ended December 31, 2015	29.00	24.62
Three months ended December 31, 2014	(4.33)	—

(2) Consolidated financial position

(Millions of yen except for %)

	Total assets	Net assets	Shareholders' equity ratio
As of December 31, 2015	42,970	2,245	5.1%
As of September 30, 2015	43,492	2,011	4.5%

(Reference) Shareholders' equity:

As of December 31, 2015: ¥ 2,192 million

As of September 30, 2015: ¥1,963 million

2. Dividends

(Yen)

	Annual dividends				
	1Q	2Q	3Q	Year-end	Total
Fiscal year ended September 30, 2015	—	0.00	—	12.00	12.00
Fiscal year ending September 30, 2016	—				
Fiscal year ending September 30, 2016 (Forecast)		0.00	—	12.00	12.00

(Note) Revisions to the dividends forecast during the quarter: None

3. Consolidated Results Forecast for the Fiscal Year Ending September 30, 2016
(October 1, 2015 to September 30, 2016)

(Millions of yen except for % figures, which show year-on-year change, and per share figures)

	Net sales		Operating income		Ordinary income		Profit attributable to owners of parent	Profit per share—basic (Yen)	
Full year	39,000	4.6%	2,700	12.1%	2,300	36.7%	1,400	—	79.01

(Note) Revisions to the results forecast during the quarter: None

* Notes

- (1) Changes in significant subsidiaries during the quarter under review
(changes in specified subsidiaries resulting in change in scope of consolidation): None
- (2) Application of particular accounting treatment for the preparation of the quarterly consolidated financial statements: None
- (3) Changes in accounting policies, changes in accounting estimates and retrospective restatements
 - 1) Changes in accounting policies in accordance with revision of accounting standards: Yes
 - 2) Changes in accounting policies other than item 1) above: None
 - 3) Changes in accounting estimates: None
 - 4) Retrospective restatements: None

(4) Number of shares issued (common stock)	(Unit: share)			
1) Number of shares issued at end of period (including treasury stock)	Dec. 31, 2015	14,198,060	Sep. 30, 2015	14,198,060
2) Number of shares of treasury stock at end of period	Dec. 31, 2015	487,897	Sep. 30, 2015	485,157
3) Average number of shares during period	Oct. 1, 2015– Dec. 31, 2015	13,711,484	Oct. 1, 2014– Dec. 31, 2014	19,070,069

Explanation of the appropriate use of the results forecast, other points to note

Forward-looking statements such as earnings forecasts contained in this document are based on information currently available to the Company and on certain assumptions deemed to be reasonable. Actual business results, etc., may differ substantially due to various factors.

(Reference) Non-consolidated Performance

1. Non-consolidated Performance for the Fiscal Year Ended December 31, 2015
(October 1, 2015 to December 31, 2015)

(1) Non-consolidated operating results (Millions of yen except for % figures, which show year-on-year change)

	Net sales		Operating income		Ordinary income		Profit	
Three months ended December 31, 2015	960	-5.9%	224	-17.3%	123	-23.7%	88	-22.7%
Three months ended December 31, 2014	1,020	-8.5%	272	-5.3%	161	71.2%	114	111.1%

(Yen)

	Profit per share —basic	Profit per share —diluted
Three months ended December 31, 2015	6.48	5.57
Three months ended December 31, 2014	6.03	5.67

(2) Non-consolidated financial position (Millions of yen except for %)

	Total assets	Net assets	Shareholders' equity ratio
As of December 31, 2015	43,002	7,823	18.2%
As of September 30, 2015	44,291	7,901	17.8%

(Reference) Shareholders' equity:

As of December 31, 2015: ¥7,814 million

As of September 30, 2015: ¥7,892 million

2. Non-consolidated Results Forecast for the Fiscal Year Ending September 30, 2016
(October 1, 2015 to September 30, 2016)

(Millions of yen except for % figures, which show year-on-year change, and per share figures)

	Net sales		Operating income		Ordinary income		Profit		Profit per share—basic (Yen)
Full year	3,900	-8.8%	900	-31.3%	500	-82.1%	300	-92.4	16.93
Fiscal year ended September 30, 2015	4,275	—	1,309	—	2,790	—	3,951	—	223.02