

Summary of Business Results for the Third Quarter Ended June 30, 2019

[Japan GAAP] (Consolidated)

August 14, 2019

C o m p a n y	CANDEAL Co., Ltd.	Listed on the TSE
Stock Code	1446	URL https://www.canddeal.co.jp/
Representative	Akio Hayashi, President and Executive Director	
C o n t a c t	Izumi Fujiwara, Director, General Manager of Administration Dept.	T E L: +81-3-6862-1701
Expected date of filing of quarterly report: August 14, 2019		
Expected starting date of dividend payment: -		
Preparation of quarterly supplementary financial document: Yes		
Quarterly results briefing: None		

(Rounded down to million yen)

1. Consolidated business results for the nine months ended June 2019 (October 1, 2018 through June 30, 2019)

(1) Consolidated results of operations

(% change 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	%
Nine months ended Jun. 2019	9,865	6.8	360	20.3	353	42.1	215	126.4
Nine months ended Jun. 2018	9,235	-	299	-	248	-	95	-

(Note) Comprehensive income

Nine months ended June 2019: 215 million yen (127.0%)

Nine months ended June 2018: 94 million yen (-%)

	Net income per share	Diluted net income per share
	Yen	Yen
Nine months ended Jun. 2019	42.35	41.02
Nine months ended Jun. 2018	19.84	-

(Note) 1. As the Company did not prepare quarterly consolidated financial statements for the third quarter of the fiscal year ended September 30, 2017, year-on-year changes for the third quarter of the fiscal year ended September 30, 2018 are not presented.

2. Diluted net income per share for the second quarter of the fiscal year ended September 30, 2018 is not disclosed because the average share price during the period cannot be determined due to the Company's stock being unlisted, despite the existence of outstanding stock acquisition rights.

(2) Consolidated financial position

	Total assets	Net assets	Shareholders' equity ratio
	Million yen	Million yen	%
As of Jun. 2019	7,086	3,115	43.8
As of Sept. 2018	6,742	2,856	42.1

(Reference) Shareholders' equity

As of June 2019: 3,104 million yen

As of September 2018: 2,841 million yen

2. Dividends

	Annual dividend				
	End of 1Q	End of 2Q	End of 3Q	Year-end	Total
	Yen	Yen	Yen	Yen	Yen
Year ended Sept. 2018	-	0.00	-	0.00	0.00
Year ending Sept. 2019	-	5.00	-	-	-
Year ending Sept. 2019 (forecast)	-	-	-	3.00	8.00

(Note) Revisions to dividend forecast for the current quarter: Yes

(Note) The Company plans to conduct a 2-for-1 stock split as of September 1, 2019.

Dividends per share for the fiscal year ending September 2019 (forecast) reflect this stock split.

3. Forecast of consolidated business results for the fiscal year ending September 2019

(October 1, 2018 through September 30, 2019)

(% change from the previous corresponding period)

	Net sales		Operating income		Ordinary income		Net income attributable owners of parent		Net income per share
	Million yen	%	Million yen	%	Million yen	%	Million yen	%	Yen
Year ending Sept. 2019	13,500	10.3	485	20.1	440	27.5	218	27.2	21.34

(Note) Revisions to business forecast for the current quarter: None

(Note) The Company plans to conduct a 2-for-1 stock split as of September 1, 2019.

Net income per share in the business forecasts for the fiscal year ending September 2019 reflects this stock split.

Excluding the impact of the stock split, net income per share for the fiscal year ending September 2019 would be 42.69 yen.

*Notes

(1) Changes in significant subsidiaries during the period (changes in specified subsidiaries accompanying changes in the scope of consolidation): None

(2) Application of accounting procedures specific to preparation of the quarterly financial statements: None

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

- ① Changes in accounting policies associated with revision of accounting standards: : None
- ② Changes in accounting policies other than ① : None
- ③ Changes in accounting estimates : None
- ④ Restatement : None

(4) Shares outstanding (common stock)

① Number of shares outstanding at the end of period (treasury stock included)

As of June 2019 5,151,900 shares

As of September 2018 5,028,200 shares

② Treasury stock at the end of period

As of June 2019 - shares

As of September 2018 - shares

③ Average number of stock during period (quarterly cumulative period)

Nine months ended June 2019 5,091,817 shares

Nine months ended June 2018 4,800,200 shares

***Quarterly financial summary is not subject to the quarterly review procedures by certified public accountants or auditing firms.**

*Explanation regarding appropriate use of business forecasts and other special instructions

Forecasts regarding future performance in this material are based on information currently available to the company and certain assumptions that the company deems to be reasonable at the time this report was prepared. The company does not make promises about the achievements. Actual results may differ significantly from the forecasts due to various factors.