

Summary of Business Results for the Third Quarter Ended December 31, 2015

[Japan GAAP] (Consolidated)

February 10, 2016

Company	OKADA AIYON Corporation	Listed on the TSE
Stock Code	6294	URL: http://www.aiyon.co.jp/
Representative	Toshiyuki Kanda, President and Representative Director	
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Expected date of filing of quarterly report: February 12, 2016 Expected starting date of dividend payment: -
 Preparation of quarterly supplementary financial document: None
 Quarterly results briefing: None

(Rounded down to million yen)

1. Consolidated business results for the nine months ended December 2015

(April 1, 2015 through December 31, 2015)

(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 Dec. 2015	8,800	1.8	679	-14.9	691	-19.7	419	-21.7
Nine months ended Dec. 2014	8,648	16.1	798	20.6	861	29.1	535	33.9

(Note) Comprehensive income

Nine months ended December 2015: 371 million yen (-38.4%)

Nine months ended December 2014: 602 million yen (28.4%)

	Net income per share		Diluted net income per share	
	Yen		Yen	
Nine months ended Dec. 2015	60.79		60.50	
Nine months ended Dec. 2014	77.61		77.34	

(2) Consolidated financial position

	Total assets	Net assets	Shareholders' equity ratio	Net assets per share
	Million yen	Million yen	%	Yen
As of Dec. 2015	14,596	6,903	47.0	993.85
As of Mar. 2015	13,561	6,586	48.4	950.96

(Reference) Shareholders' equity

As of December 2015: 6,861 million yen

As of December 2014: 6,564 million yen

2. Dividends

	Annual dividend				
	End of 1Q	End of 2Q	End of 3Q	Year-end	Total
	Yen		Yen		Yen
Year ended Mar. 2015	-	0.00	-	18.00	18.00
Year ending Mar. 2016	-	0.00	-	-	-
Year ending Mar. 2016 (forecast)	-	-	-	20.00	20.00

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

3. Forecast of consolidated business results for the fiscal year ending March 2016

(April 1, 2015 through March 31, 2016)

(% change 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
Year ending Mar. 2016	12,500	4.7	1,000	12.1	1,000	5.5	650	13.1	94.16

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

***Notes**

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

(2) Applications of simplified accounting procedures and accounting procedures unique to the preparation of quarterly consolidated financial statements: Yes

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

- | | |
|--|--------|
| ① Changes in accounting policies associated with revision of accounting standards: | : Yes |
| 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 December 2015 | 7,228,700 shares |
| As of March 2015 | 7,228,700 shares |
| ② Treasury stock at the end of period | |
| As of December 2015 | 325,269 shares |
| As of March 2015 | 325,220 shares |
| ③ Average number of stock during period (quarterly cumulative period) | |
| Nine months ended December 2015 | 6,903,434 shares |
| Nine months ended December 2014 | 6,903,522 shares |

***Implementation status of quarterly review procedures**

This financial summary is not subject to the quarterly review procedures pursuant to the Financial Instruments and Exchange Act. At the time of disclosure of this report, the procedures for review of consolidated financial statements pursuant to the Financial Instruments and Exchange Act have not been completed.

***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.