

**Summary of Consolidated Financial Results
for the Nine months Ended December 31, 2016
[Japanese GAAP]**



January 27, 2017

Company name	COMTURE CORPORATION
Stock exchange listing	First section of the Tokyo Stock Exchange
Code number	3844
URL	http://www.comture.com/en/ir/index.html
Representative	Koichi Mukai, Chairman & CEO
Contact	Yoshihiko Ota, Member of the board, General Manager, business administration Div.
Scheduled date of filing quarterly securities report	February 13, 2017
Scheduled date of commencing dividend payments	February 28, 2017
Availability of supplementary briefing material on quarterly financial results	No
Schedule of quarterly financial results briefing session	No

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

**1. Consolidated Financial Results for the Nine months Ended December 31, 2016
(April 1, 2016 to December 31, 2016)**

(1) Consolidated Operating Results (cumulative) (% indicates changes from the previous corresponding period.)

Nine months ended	Net sales		Operating income		Ordinary income		Net income attributable to owners of parent	
	Million yen	%	Million yen	%	Million yen	%	Million yen	%
December 31, 2016	9,901	19.9	914	6.3	937	8.4	633	14.2
December 31, 2015	8,258	17.3	860	13.2	864	11.9	554	17.7

(Note) Comprehensive income: Nine months ended December 31, 2016: ¥636 million [16.8%]
Nine months ended December 31, 2015: ¥545 million [15.1%]

Nine months ended	Net income per share	Diluted net income per share
	Yen	Yen
December 31, 2016	130.52	129.99
December 31, 2015	114.46	113.90

(2) Consolidated Financial Position

	Total assets	Net assets	Equity ratio
	Million yen	Million yen	%
As of December 31, 2016	7,016	3,538	50.4
As of March 31, 2016	5,582	3,261	58.4

(Reference) Equity: As of December 31, 2016: ¥ 3,536 million As of March 31, 2016: ¥3,259 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 March 31, 2016	-	28.00	-	38.00	66.00
Fiscal year ending March 31, 2017	18.00	18.00	18.00		
Fiscal year ending March 31, 2017 (Forecast)				23.00	77.00

(Note) Revision to the forecast for dividends announced most recently: Yes

3. Consolidated Financial Results Forecast for the Fiscal Year Ending March 31, 2017

(April 1, 2016 to March 31, 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
	Million yen	%	Million yen	%	Million yen	%	Million yen	%	yen
Full year	13,000	14.5	1,500	16.0	1,500	15.8	990	20.2	203.96

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

* Notes:

(1) Changes in significant subsidiaries during the Nine months ended December 31, 2016 (changes in specified subsidiaries resulting in changes in scope of consolidation): Yes

Newly included: 3 (Company name: JMode Enterprise Co., LTD., COMET Holdings Co., Ltd., COMET Co., Ltd.)

Excluded: - (Company name:)

(2) Accounting policies adopted specially for the preparation of quarterly consolidated financial statements: Yes

(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):

December 31, 2016	5,354,100shares	March 31, 2016	5,350,500shares
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② Total number of treasury shares at the end of the period:

December 31, 2016	500,180shares	March 31, 2016	500,081shares
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③ Average number of shares during the period:

December 31, 2016	4,853,812shares	December 31, 2016	4,848,019shares
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