

Fiscal Year 2015 Financial Highlights (Japanese accounting standards, unconsolidated)

February 12, 2016

Exchange: TSE

Company name FINDEX Inc.
 Securities code 3649 URL: <http://findex.co.jp/en/index.html>
 Representative (Title) President & CEO (Name) Teruo Aibara
 Contact (Title) Director and Head of Administration (Name) Atsushi Fujita TEL: +81-89-947-3388
 Scheduled date for ordinary shareholders' meeting March 29, 2016 Scheduled date for dividend payment March 30, 2016
 Scheduled date for filing of securities report March 30, 2016
 Supplementary explanation of financial results? No
 Financial results briefing? Yes For analysts

(Rounded to the nearest million)

1. Results for FY 2015 (January 1, 2015–December 31, 2015)

(1) Operating results

(Percentages represent year-on-year changes)

	Sales		Operating income		Ordinary income		Net income	
	mil yen	%	mil yen	%	mil yen	%	mil yen	%
FY 2015	2,951	3.1	670	Δ32.5	671	Δ33.4	441	Δ29.9
FY 2014	2,863	20.2	992	21.8	1,008	20.3	630	21.7

	Earnings per share	Diluted earnings per share	Net income over shareholders' equity	Ordinary income over total assets	Operating income over sales
	yen	yen	%	%	%
FY 2015	17.00	16.61	18.2	23.8	22.7
FY 2014	24.25	23.69	30.1	40.1	34.7

Ref.: Equity in earnings of affiliates FY 2015 - mil yen FY 2014 - mil yen

Note: We conducted a 3-for-1 stock split on April 1, 2015. Earnings per share and diluted earnings per share are computed on the assumption that the stock split took place at the beginning of the previous fiscal year.

(2) Financial position

	Total assets	Net assets	Equity ratio	Net assets per share
	mil yen	mil yen	%	yen
FY 2015	2,800	2,504	89.4	97.09
FY 2014	2,832	2,343	82.7	90.20

Ref.: Shareholders' equity FY 2015 2,504 mil yen FY 2014 2,343 mil yen

Note: We conducted a 3-for-1 stock split on April 1, 2015. Net assets per share are computed on the assumption that the stock split took place at the beginning of the previous fiscal year.

(3) Status of cash flows

	Cash flows from operating activities	Cash flows from investing activities	Cash flows from financing activities	Cash and cash equivalents at end of fiscal year
	mil yen	mil yen	mil yen	mil yen
FY 2015	126	Δ52	Δ625	843
FY 2014	1,281	Δ409	Δ129	1,394

2. Status of dividends

	Dividends during the year					Total dividends	Payout ratio	Dividends over net assets
	1st quarter	2nd quarter	3rd quarter	Term-end	Total			
	yen	yen	yen	yen	yen	mil yen	%	%
FY 2014	—	5.00	—	10.00	15.00	129	20.6	6.2
FY 2015	—	1.67	—	5.33	7.00	181	41.2	7.5
FY 2016 (estimate)	—	2.00	—	5.00	7.00		22.6	

Notes: 1. Breakdown of the term-end dividends for FY 2015: Ordinary dividends 3 yen 33 sen, commemorative dividends 2 yen 0 sen

2. We conducted a 3-for-1 stock split on April 1, 2015. Therefore, the total dividends for FY 2015 correspond to 21.00 yen prior to the stock split.

3. Performance projection for FY 2016 (January 1, 2016–December 31, 2016)

(Percentages represent changes from a year earlier, from the previous year for full-year figures, from the corresponding quarter of the previous year for quarterly figures)

	Sales		Operating income		Ordinary income		Net income		Earnings per share
	mil yen	%	mil yen	%	mil yen	%	mil yen	%	yen
2nd quarter (cumulative)	1,650	45.7	330	189.9	330	188.7	220	205.1	8.53
Full year	4,050	37.2	1,200	79.0	1,200	78.8	800	81.2	31.02