

Fiscal Results for the Second Quarter of the Fiscal Year Ending December 2017
(Japanese accounting standards, consolidated)

August 9, 2017
Exchange: TSE

Company name FINDEX Inc.
 Securities code 3649 URL: <http://findex.co.jp/en/index.html>
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 Quarterly report submission date August 9, 2017 Scheduled date for dividend payment September 14, 2017

Preparation of Supplementary Materials for Quarterly Financial Results: No

Presentation of Quarterly Financial Results: Yes For analysts

(Rounded to the nearest million)

1. Consolidated results for the Second Quarter of the FY Ending December 2017 (January 1, 2017–June 30, 2017)

(1) Consolidated results of operations (cumulative) (Percentages represent year-on-year changes)

| | Sales | | Operating income | | Ordinary income | | Profit attributable to shareholders of parent | |
|------------|---------|---|------------------|---|-----------------|---|---|---|
| | mil yen | % | mil yen | % | mil yen | % | mil yen | % |
| 2Q FY 2017 | 1,508 | - | 216 | - | 216 | - | 146 | - |
| 2Q FY 2016 | - | - | - | - | - | - | - | - |

Note: Comprehensive income 2Q FY 2017 142 mil yen (-%) 2Q FY 2016 - mil yen (-%)

| | Net income per share | Diluted net income per share |
|------------|----------------------|------------------------------|
| | yen | yen |
| 2Q FY 2017 | 5.69 | 5.59 |
| 2Q FY 2016 | - | - |

Note: Since we compiled consolidated quarterly financial statements starting from the first quarter of Fiscal Year 2017, figures for the second quarter of Fiscal Year 2016 during which only unconsolidated financial statements were prepared and rates of increase/decrease compared to the previous year are not included.

(2) Consolidated financial position

| | Total assets | Net assets | Equity ratio |
|------------|--------------|------------|--------------|
| | mil yen | mil yen | % |
| 2Q FY 2017 | 3,011 | 2,646 | 87.9 |
| FY 2016 | - | - | - |

Ref.: Shareholders' equity 2Q FY 2017 2,646 mil yen FY 2016 - mil yen

Note: Since we compiled consolidated quarterly financial statements starting from the first quarter of Fiscal Year 2017, figures for the Fiscal Year 2016 during which only unconsolidated financial statements were prepared are not included.

2. Status of dividends

| | Dividends during the year | | | | |
|--------------------|---------------------------|-------------|-------------|----------|-------|
| | 1st quarter | 2nd quarter | 3rd quarter | Term-end | Total |
| | yen | yen | yen | yen | yen |
| FY 2016 | - | 2.00 | - | 5.00 | 7.00 |
| FY 2017 | - | 2.00 | - | - | - |
| FY 2017 (estimate) | - | 2.00 | - | 5.00 | 7.00 |

Note: Revisions to most recent dividend forecasts: None

3. Consolidated performance projection for FY 2017 (January 1, 2017–December 31, 2017)

(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 | | Profit attributable to shareholders of parent | | Earnings per share |
|-----------|---------|---|------------------|---|-----------------|---|---|---|--------------------|
| | mil yen | % | mil yen | % | mil yen | % | mil yen | % | yen |
| Full year | - | - | - | - | - | - | - | - | - |

Notes: 1.Revisions to most recent performance projections: None

2.Since the impact on the business results of consolidated subsidiaries is currently under review, consolidated earnings forecast figures are not stated.