

Fiscal Year Ending December 2018 Third Quarter Financial Results (Japanese accounting standards, consolidated)

October 30, 2018

Exchange: TSE

Company name	: FINDEX Inc.
Securities code	: 3649
URL	: http://findex.co.jp/en/index.html
Representative	: Teruo Aibara, President & CEO
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Quarterly report submission date	: November 14, 2018
Scheduled date for dividend payment	: -
Preparation of Supplementary Materials for Quarterly Financial Results	: No
Presentation of Quarterly Financial Results	: No

(Rounded to the nearest million)

1. Consolidated Results for FY2018 Third Quarter (January 1, 2018 through September 30, 2018)

(1) Consolidated results of operations (cumulative)

(Percentages indicate year-on-year changes.)

	Net revenues		Operating income		Ordinary income		Profit attributable to shareholders of parent	
	million yen	%	million yen	%	million yen	%	million yen	%
FY2018 third quarter	2,025	△6.7	△41	-	△41	-	△42	-
FY2017 third quarter	2,170	-	217	-	218	-	150	-

Note: Comprehensive income: FY2018 third quarter △42 million yen (-%), FY2017 third quarter 146 million yen (-%)

	Net income per share	Diluted net income per share
	yen	yen
FY2018 third quarter	△1.65	-
FY2017 third quarter	5.85	5.75

Note: 1. Since we compiled consolidated quarterly financial statements starting from FY2017, percentage change from previous year for the FY2017 third quarter is not included.

2. No statement is made of the amount of diluted net income per share for the third quarter of the FY2018 because the net loss per share was recorded, though there are residual shares.

(2) Consolidated financial position

	Total assets	Net assets	Equity ratio	Shareholders' equity per share
	million yen	million yen	%	yen
FY2018 third quarter	2,481	2,103	84.8	82.19
FY2017	3,324	2,815	84.7	109.14

Ref.: Shareholders' equity: FY2018 third quarter 2,103 million yen, FY2017 2,815 million yen

2. Cash Dividends

	Annual cash dividends per common share				
	End of 1st quarter	End of 2nd quarter	End of 3rd quarter	year-end	Total
	yen	yen	yen	yen	yen
FY2017	-	2.00	-	5.00	7.00
FY2018	-	2.00	-	-	-
FY 2018 (forecast)	-	-	-	5.00	7.00

Note: Revisions to the forecast of cash dividends since the latest announcement: none

3. Forecast of Consolidated Results for FY2018 (January 1, 2018 through December 31, 2018)

(% of change from FY2017)

	Net revenues		Operating income		Ordinary income		Profit attributable to shareholders of parent		Earnings per share
	million yen	%	million yen	%	million yen	%	million yen	%	yen
Full-year	3,500	5.7	590	8.0	590	7.7	388	5.8	15.04

Notes: Revisions to the forecast of cash dividends since the latest announcement: none

Notes

- (1) Changes in significant subsidiaries during the current quarter
(Changes in specified subsidiaries that caused a change in the scope of consolidation): none
- (2) Simplified accounting procedures and specific accounting procedures: none
- (3) Changes in accounting policies
- (i) Changes by a newly issued account pronouncement: none
 - (ii) Changes other than (i)-a above: none
 - (iii) Changes in accounting estimates: none
 - (iv) Restatement: none

(4) Number of shares issued

- (i) Number of shares issued and outstanding at end of period (including treasury stock)

FY2018 third quarter	26,608,800 shares
FY2017	26,138,400 shares

- (ii) Number of treasury shares at end of period

FY2018 third quarter	1,013,133 shares
FY2017	341,882 shares

- (iii) Average number of shares outstanding during the period (cumulative from the beginning of the fiscal year)

FY2018 third quarter	25,867,207 shares
FY2017 third quarter	25,794,167 shares

* Quarterly financial results reports are not required to be subjected to quarterly reviews.

* Explanation related to the appropriate use of the results forecasts and other items warranting special mention

Forward-looking statements in this document, including the results forecasts, etc., are based on the information available as of the date of the release of this document and the preconditions that FINDEX Inc. (the "Company") deemed to be reasonable; they are not meant to be a commitment by the Company, and variety of factors in the future may cause actual results to differ materially from these forecasts.