

Fiscal Year Ending December 2019 Second Quarter Financial Results (Japanese accounting standards, consolidated)

August 14, 2019

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	: August 14, 2019
Scheduled date for dividend payment	: September 12, 2019
Preparation of Supplementary Materials for Quarterly Financial Results	: No
Presentation of Quarterly Financial Results	: Yes

(Rounded to the nearest million)

1. Consolidated Results for FY2019 Second Quarter (January 1, 2019 through June 30, 2019)

(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	%
FY2019 second quarter	1,921	32.3	273	363.3	276	361.4	185	428.0
FY2018 second quarter	1,452	△3.7	59	△72.6	60	△72.3	35	△76.1

Note: Comprehensive income: FY2019 second quarter: 185 million yen (428.0%), FY2018 second quarter: 35 million yen (75.4%)

	Net income per share	Diluted net income per share
	yen	yen
FY2019 second quarter	7.23	-
FY2018 second quarter	1.36	1.34

Note: No statement is made of the amount of diluted net income per share after adjusting residual stocks for the second quarter of the FY2019 period because there were no residual securities.

(2) Consolidated financial position

	Total assets	Net assets	Equity ratio	Shareholders' equity per share
	million yen	million yen	%	yen
FY2019 second quarter	3,082	2,590	84.0	101.19
FY2018	3,114	2,545	81.7	99.44

Ref.: Equity capital: FY2019 second quarter: 2,590 million yen, FY2018: 2,545 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
FY2018	-	2.00	-	5.50	7.50
FY2019	-	2.50	-	-	-
FY 2019 (forecast)	-	-	-	5.50	8.00

Note: Revisions to the forecast of cash dividends since the latest announcement: yes

3. Forecast of Consolidated Results for FY2019 (January 1, 2019 through December 31, 2019)

(Percentages represent changes from the corresponding quarter of the previous year)

	Sales		Operating Income		Ordinary Income		Profit attributable to shareholders of parent		Earnings per share
	million yen	%	million yen	%	million yen	%	million yen	%	yen
Full-year	3,770	4.6	629	6.1	630	6.1	401	0.7	15.67

Notes: Revisions to the forecast 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)

FY2019 second quarter	26,608,800 shares
FY2018	26,608,800 shares

(ii) Number of treasury shares at end of period

FY2019 second quarter	1,011,533 shares
FY2018	1,011,533 shares

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

FY2019 second quarter	25,597,267 shares
FY2018 second quarter	25,834,669 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; variety of factors in the future may cause actual results to differ materially from these forecasts.