

* Note

(1) Change of material subsidiaries during the period : None

(2) Application of accounting treatments specific to quarterly financial statements : None

(3) Changes in accounting policies, changes in accounting estimates and restatements

(a) Changes in accounting policies in accordance with changes in accounting standards, etc. : None

(b) Voluntary changes in accounting policies : None

(c) Changes in accounting estimates : None

(d) Restatement : None

(4) Number of issued shares (common stock)

(a) Number of issued shares at period-end (including treasury shares):

As of September 30, 2015	3,181,800 shares	As of December 31, 2014	3,136,800 shares
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(b) Number of treasury shares at Period-end:

As of September 30, 2015	- shares	As of December 31, 2014	- shares
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(c) Average outstanding shares (accumulated period):

Nine months ended September 30, 2015	3,151,386 shares	Six months ended June 30, 2014	2,907,000 shares
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* Implementation status of quarterly review procedure

This report is outside the scope of audit procedures based on the Financial Instruments and Exchange Act, and review procedure for quarterly consolidated financial statements has not been completed as of the date of disclosure of this report.

* Explanation regarding the appropriate use of forecasts, and other special note

The earnings forecasts are based on certain assumptions that Marklines Co., Ltd. deemed reasonable by the information currently available. Actual results may differ significantly due to a wide range of factors.

This report is an English translation of a statement written initially in Japanese for reference purpose only.

In the event of any discrepancy between English version and the Japanese original, the original shall prevail.

1 【Quarterly consolidated financial statements】

(1) 【Quarterly consolidated balance sheet】

(Unit : thousand yen)

	FY2014 As of Dec.31, 2014	FY2015 As of Sep.30, 2015
Assets		
Current asset		
Cash and deposits	1,250,263	1,261,574
Accounts receivable - trade	21,223	31,814
Work in process	-	2,066
Prepaid expenses	9,492	13,298
Deferred tax assets	8,749	11,455
Other	1,890	1,357
Allowance for doubtful accounts	(684)	(704)
Total current assets	1,290,935	1,320,862
Noncurrent assets		
Property, plant and equipment		
Buildings and structures	40,856	40,704
Accumulated depreciation	(9,015)	(10,653)
Buildings and structures, net	31,841	30,050
Land	5,634	5,634
Other	20,284	21,352
Accumulated depreciation	(15,184)	(16,665)
Other, net	5,099	4,687
Total property, plant and equipment	42,575	40,372
Intangible assets		
Software	13,148	6,514
Software in progress	-	4,400
Total intangible asset	13,148	10,914
Investments and other assets		
Investment securities	113,065	239,271
Lease deposits	32,565	32,742
Other	1,159	5,633
Allowance for doubtful accounts	(703)	(915)
Total investments and other assets	146,086	276,732
Total noncurrent assets	201,810	328,019
Total assets	1,492,745	1,648,882

(Unit : thousand yen)

	FY2014 As of Dec.31, 2014	FY2015 As of Sep.30, 2015
Liabilities		
Current liabilities		
Accounts payable - trade	-	2,499
Accounts payable - other	28,875	13,079
Accrued expenses	20,345	16,505
Income taxes payable	79,436	49,152
Accrued consumption taxes	14,129	18,968
Advances received	355,405	432,211
Deposits received	6,646	2,561
Provision for bonuses	6,108	23,974
Accounts payable-facilities	4,337	258
Other	-	421
Total current liabilities	515,286	559,633
Noncurrent liabilities		
Deferred tax liabilities	6,240	1,613
Total noncurrent liabilities	6,240	1,613
Total liabilities	521,526	561,246
Net assets		
Shareholders' equity		
Capital stock	314,301	323,864
Capital surplus	232,108	241,670
Retained earnings	402,530	515,911
Total shareholders' equity	948,940	1,081,446
Accumulated other comprehensive income		
Valuation difference on available-for-sale securities	8,428	(6,456)
Foreign currency translation adjustment	13,849	12,644
Total accumulated other comprehensive income	22,278	6,188
Total net assets	971,219	1,087,635
Total liabilities and net assets	1,492,745	1,648,882

(2) Quarterly consolidated statement of income and consolidated statement of comprehensive income

【Quarterly consolidated statement of income】

Nine months ended September 30

(Unit : thousand yen)

	FY2014 Nine months ended September 30, 2014	FY2015 Nine months ended September 30, 2015
Net sales	775,047	909,544
Cost of sales	237,146	260,135
Gross profit	537,900	649,409
Selling, general and administrative expenses		
Promotion expenses	3,837	6,167
Sales commission	13,637	13,656
Advertising expenses	5,509	6,465
Directors' compensations	30,983	30,610
Salaries and allowances	120,507	148,329
Provision for bonuses	9,819	12,633
Retirement benefit expenses	2,211	2,244
Legal welfare expenses	23,240	27,643
Depreciation	3,207	3,691
Provision of allowance for doubtful accounts	201	231
Rent expenses	24,482	27,855
Other	53,827	68,760
Total selling, general and administrative expenses	291,465	348,292
Operating income	246,434	301,117
Non-operating income		
Interest income	918	1,159
Dividend income	1,419	5,142
Foreign exchange gains	4,874	-
Other	105	670
Total non-operating income	7,318	6,972
Non-operating expenses		
Going public expenses	3,680	-
Foreign exchange losses	-	2,409
Other	46	-
Total non-operating	3,727	2,409
Ordinary income	250,025	305,680
Income before income taxes	250,025	305,680
Income taxes - current	93,672	108,600
Income taxes - deferred	(5,010)	(4,130)
Total income taxes	88,662	104,469
Income before minority interests	161,362	201,211
Net income	161,362	201,211

【Quarterly consolidated statement of comprehensive income】

Six months ended September 30

(Unit : thousand yen)

	FY2014 Nine months ended September 30, 2014	FY2015 Nine months ended September 30, 2015
Income before minority interests	161,362	201,211
Other comprehensive income		
Valuation difference on available-for-sale securities	2,113	(14,885)
Foreign currency translation adjustment	1,047	(1,204)
Total other comprehensive income	3,161	(16,089)
Total comprehensive income	164,524	185,122
Comprehensive income attributable to		
Comprehensive income attributable to owners of parent	164,524	185,122
Comprehensive income attributable to minority interests	-	