

**Non-Consolidated Financial Results for the Third Quarter of the Fiscal Year
Ending March 31, 2016 (Japanese GAAP)**

February 12, 2016

Listed exchange: Tokyo Stock Exchange, first section

Company Name: OPTiM Corporation

Stock code: 3694 URL <http://en.optim.co.jp/>

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Financial results submission date: February 12, 2016

Scheduled dividend payment date: --

Supplementary financial result explanatory materials: none

Quarterly financial report meeting: none

(Amounts less than one million yen are rounded down)

1. Performance for the first quarter of fiscal year 2015 (April 1, 2015 - December 31, 2015)

(1) Financial results (cumulative) (% represents change from same period of the previous year)

	Net Sales		Operating Income		Ordinary Income		Net income attributable to the company	
	(in million yen)	%	(in million yen)	%	(in million yen)	%	(in million yen)	%
FY 2015 Q3	1,851		421		422		235	
FY 2014 Q3	1,377	34.5	281	49.6	282	49.5	173	36.0

	Basic Earnings per Share	Diluted Earnings per Share
	yen (with fractions)	yen (with fractions)
FY 2015 Q3	35.60	33.16
FY 2014 Q3	29.76	25.86

(Notes) 1. The company did not release a financial statement for the fiscal year 2013, so the percent change from that year cannot be shown.

2. On July 9, 2014, the number of shares of the company was doubled. On April 1, 2015, the number of shares was increased again, this time in 1-to-4 stock split. So the basic earnings per share and the diluted earnings per share are calculated assuming that the split occurred in the beginning of the fiscal year 2014.

(2) Financial Position

	Total Assets	Net Assets	Equity Ratio
	(in million yen)	(in million yen)	%
FY 2015 Q3	2,416	1,952	80.8
FY 2014	2,396	1,717	71.7

(Reference) Equity FY 2015 Q3: 1.952 million yen FY 2014 Q1: 1.717 million yen

2. Dividends

	Dividends per Share				
	First Quarter	Second Quarter	Third Quarter	End of Year	Annual Total
	yen (with fractions)	yen (with fractions)	yen (with fractions)	yen (with fractions)	yen (with fractions)
FY 2014	--	0.00	--	0.00	0.00
FY 2015	--	0.00	--		
FY 2015 (projected)		--	--	0.00	0.00

(Note) Revisions to the latest dividend forecast: none

(Note) The FY 2015 dividend forecast is currently pending.

3. Earnings forecasts for fiscal year 2015 (April 1, 2015 - March 31, 2016)

(% represents change from same period of the previous year)

	Net Sales		Operating Income		Ordinary Income		Net income attributable to the company		Earnings per Share
	(in million yen)	%	(in million yen)	%	(in million yen)	%	(in million yen)	%	
FY 2015	2,500	16.3	500	24.4	500	23.9	327	34.8	49.59

(Note) Revisions to the latest consolidated earnings forecast: none

※ Notes

(1) Use of special accounting for preparing quarterly financial statements: none

(2) Changes in accounting policies, changes in accounting estimates and restatement

- ① Changes in accounting policies due to revisions to accounting standards and other regulations: none
- ② Changes in accounting policies other than ①: none
- ③ Changes in accounting estimates: none
- ④ Restatements: none

(3) Number of issued shares (common shares)

1 Total number of issued shares at end of period(including treasury shares)	FY 2015 Q3	6,611,600 shares	FY 2014	6,611,600 shares
2 Number of treasury shares at end of period	FY 2015 Q3	40 shares	FY 2014	40 shares
3 Average number of shares (cumulative from the beginning of the year)	FY 2015 Q3	6,611,560 shares	FY 2014 Q3	5,814,443 shares

(Note) On July 9, 2014, number of shares of the company was doubled. On April 1, 2015, the number of shares was increased again, this time in a 1-to-4 stock split. So the number of shares is calculated assuming that the split occurred in the beginning of the fiscal year 2014.

※ Implementation of quarterly review procedures

This financial report is exempt from quarterly review standards based on the Financial Instruments and Exchange Act. However, at the time of this disclosure, the quarterly financial statement review procedures have been completed.

※ Explanation of appropriate use of the earnings forecast and other issues

The forward-looking statements in this document concerning forecasts of performance and other results are based on information held by the company and assumptions that were considered reasonable at the time of drafting this document. As such, actual figures may vary greatly from these estimates.

For the predetermined conditions of these earnings estimates and other notes on the usage of these earnings estimates, please consult supplemental materials page 2, "1. Qualitative information on quarterly results (1) Explanation of financial results."

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1. Qualitative information on quarterly results

The items regarding future activity stated here are based on the company's judgement as of the end of the fiscal period that ended December 31, 2015.

(1) Explanation of financial results

The Japanese economy saw continued steady improvement in corporate profits, employment and earnings during the second quarter. However, although the current economic environment is backed by this steady recovery, in conjunction with the normalization of U.S. monetary policy is the downturn of China's emergence in Asia.

The company's surrounding economic environment included the continuing spread of smart devices. In addition to simply replacing feature phones in the corporate sphere, these devices are becoming increasingly necessary in the workplace.

For this environment, the company has been expanding its licenses. In IoT platform services, Optimal Biz was upgraded to version 7.5.0. Along with the growth of the market, iOS and Android security functions are progressing. In addition, strategies to strengthen security features for increasingly-popular Windows tablets were planned. From this, the usage share of Windows devices in work and education has grown, and users are able to operate their devices safely. As it is believed that this trend will continue, the strengthening of features for Windows will remain a focus.

Since the growth of the MVNO market has contributed to the company's remote management service, the company is bullish in finding new licenses. Also, the company has been advancing its concept of Remote Experience Sharing, with people remotely sharing experience (knowledge, know-how, information) with individuals/groups in real-time. Primarily, has been in two areas, the first in the construction industry with the launch of a remote operational work dedicated smart glass, Remote Action. The other main promotional push is the in smart device realm with the remote support service Optimal Second Sight. The company anticipates its use in various fields. In addition, cosmetics and IT were united with the company's makeup support service, which was presented at the COSMETIC 360 international exhibition in Paris on October 2015.

In the consumer area, the number of partners providing the Unlimited Tablet service is growing. Companies providing this product are not limited to telecommunications carriers such as Internet Initiative Japan Inc., BIGLOBE Inc., and cellphone provider T-GAIA Corp. There have been new channels established in the program, such as selling at convenience stores, including Family Mart, Coco! and Three-F. Access to Unlimited Tablet is greater than ever before with the sale of prepaid cards at these outlets.

As a result, the company's sales in the third quarter were 1,851,475,000 yen, and increase of 34.5% over the same quarter of the previous year. The operating income was 421,649,000 yen, an increase of 49.6%, the ordinary profit was 422,291,000 yen, an increase of 49.5% and the quarterly net income was 235,360,000 yen, an increase of 36.0% over the same quarter of the previous year.

Finally, as OPTiM focuses on a single segment for license sales and maintenance support service (Optimal), segmentation was omitted from this explanation, however, service classifications will follow.

① IoT Platform Service

The acquisition of Optimal Biz licenses is growing steadily, and these sales are not only to the enterprise sector. There has been a growing number of licenses in the education and government sectors. There is a push for more robust features for Windows, which has a growing share in the tablet market. The company envisions an environment where the increasingly-popular Windows tablets will work well with existing work systems. In addition, this service will not only be provided to smart devices, but also existing features will be strengthened so that all the devices in a client's office will have the strongest management features possible.

Furthermore, there is not only a focus on client devices. It is predicted that internet connected devices such as sensors, gateways, and network cameras will increase in number to approximately 10 billion by the year 2020 (figure from a 2014 Microsoft presentation). With this, there is an increasing need for internet management systems. The company wants to rise to the challenge by reconstructing the foundations of each industry and

IT-related business. This kind of strategy has been implemented as "Construction x IT" and "Agriculture x IT," and there are currently other industries that are undergoing similar implementation of this strategy.

② Remote Management Service

As the MVNO market grows, the number of new customer partnerships also grows. There have been many new distribution partners, and the result is not merely use of the remote support tool, but rather there has been insistence from customers to want to use the remote support tool with call centers as part of a comprehensive service. The company believes that this trend will continue, and will propose new MVNO services to businesses.

In addition, the company has been advancing its concept of Remote Experience Sharing, and looks to expand use of its remote operational work dedicated smart glass, Remote Action. For this, there is a focus on the construction industry, the building maintenance industry, and other industries related to maintenance. And this push is growing with "Health Care x IT" remote medical consultation service Pocket Doctor, the "Cosmetics x IT" remote makeup support service and other coming projects.

③ Support Service

The growth of services for PCs is slowing, and the related share company's sales has decreased accordingly. In the rapidly-growing MVNO market, companies are increasingly concerned with wide-ranging support coverage, and in response to this, this company is creating technologies to serve the mobile market.

④ Other Services

The growth of business with Unlimited Software and Unlimited Biz Software (corporate-use version of Unlimited Software) has been occurring alongside the increasing focus on businesspeople by major fixed-line communication service carriers. In addition, the company has entered agreements with MVNOs, ISPs, and mobile device sellers to provide Unlimited Tablet and Unlimited Smartphone services, and is continuing to find new sales channels. With the all-you-can-read popular magazine service "Unlimited," the company is committed to providing full content, and currently provides 400 titles and over 1000 issues as of January 22nd, 2016.

Furthermore, the company has started the "Tabuho Spot" service, creating a new service to provide digital magazines. Under the concept of "Waiting is fun with Unlimited Tablet," Tabuho Spot allows a store or building to provide Unlimited Tablet to their customers for free. Tabuho Spot can be introduced readily because it requires only a Wi-Fi system. In addition, because the e-magazines of this service are displayed on a user's own smartphone or tablet, a service provider introducing Tabuho Spot does not need to prepare new devices and can expect increase of customer satisfaction at a low cost.

(2) Explanation of the Financial Position

(Assets)

The total of the fixed assets at the end of this year's first quarter fiscal period is 2,103,313,000 yen, a decrease of 97,001,000 yen from the end of the previous fiscal year. The reason for this decrease is due to decreases of 133,069,000 yen in cash and deposits and 204,890,000 in deferred tax assets included in terms of tangible assets, while notes and accounts receivable (trade) grew by 133,069,000 yen.

The total of current assets at the end of this year's third quarter is 313,505,000 yen, an increase of 117,711,000 from the end of the previous fiscal year. The reason for this increase is mainly due to the increase of 144,340,000 in property investments.

As a result of the above changes, the total balance of total assets of the third quarter of this fiscal year is 2,416,818,000, an increase of 20,710,000 yen from the previous year.

(Liabilities)

At the end of the third quarter of this fiscal year, the total liabilities totaled 463,825,000 yen, a 214,650,000 yen decrease from the total at the end of the previous fiscal year. This is mainly a result from a decrease in the values of income tax payable by 105,509,000 yen, in notes and accounts payable trade value by 65,806,000 yen and in provision for bonuses by 39,000,000 yen.

(Net Assets)

The total net assets at the end of the first quarter of this fiscal year is 1,952,993,000 yen, an increase of 235,360,000 yen from the end of the previous fiscal year. This is due to an increase of 235,360,000 yen in retained earnings from quarterly profits.

(3) Explanation of earnings forecasts and other forecasts

The achievement forecasts for fiscal year 2015 have not differed from the forecasts officially announced on May 15, 2015 in the Non-Consolidated Financial Statement for Fiscal Year 2014.

2. Quarterly Financial Statements
 (1) Quarterly balance sheet

(in thousand yen)

	FY 2014 (As of March 31, 2015)	FY 2015 Q3 (As of September 30, 2015)
Assets		
Current Assets		
Cash and deposits	1,759,732	1,554,842
Notes and accounts receivable - trade	349,691	482,761
Work in process	12,696	4,017
Other	78,194	61,693
Total current assets	2,200,315	2,103,313
Non-current assets		
Property, plant and equipment	57,556	32,989
Intangible assets	8,530	6,469
Investments and other assets	129,706	274,046
Total non-current assets	195,793	313,505
Total assets	2,396,108	2,416,818
Liabilities		
Current liabilities		
Notes and accounts payable - trade	122,395	56,589
Income taxes payable	157,932	52,423
Provision for bonuses	61,500	22,500
Provision for directors' bonuses	29,400	15,674
Asset retirement obligation	--	19,632
Other	287,771	293,598
Total current liabilities	659,000	460,418
Non-current liabilities		
Asset retirement obligation	19,475	3,406
Total non-current liabilities	19,475	3,406
Total liabilities	678,475	463,825
Net assets		
Shareholders' equity		
Capital stock	411,356	411,356
Capital surplus	695,487	695,487
Retained earnings	610,804	846,164
Treasury shares	-14	-14
Total shareholders' equity	1,717,633	1,952,993
Total net assets	1,717,633	1,952,993
Total liabilities and net assets	2,396,108	2,416,818

(2) Statement of Income
(FY 2015 Q3)

(in thousand yen)

	FY 2014 Q3 (April 1, 2014 to December 31, 2014)	FY 2015 Q3 (April 1, 2015 to December 31, 2015)
Net Sales	1,377,038	1,851,475
Cost of sales	140,782	293,971
Gross profit	1,236,255	1,557,503
Selling, general and administrative expenses	954,414	1,135,854
Operating Income	281,841	421,649
Non-operating income		
	77	554
Subsidy income	1,052	--
Miscellaneous income	202	246
Total non-operating income	1,332	801
Non-operating expenses		
Foreign exchange loss	746	159
Miscellaneous losses	0	--
Total non-operating expenses	747	159
Ordinary Income	282,426	422,291
Extraordinary Expenses		
Loss on retirement of non-current assets	--	43,510
Loss on valuation of golf club memberships	1,883	--
Total extraordinary expenses	1,883	43,510
Income before taxes	280,543	378,780
Income taxes - current	103,744	133,408
Income taxes - deferred	3,788	10,011
Total income taxes	107,533	143,420
Profit	173,010	235,360

(3) Notes on quarterly financial statements

(Notes on assumptions of going concerns)

None to report.

(Notes on significant changes in the amount of shareholder's equity)

None to report.

* This English translation is for reference purposes only. The original Japanese version will prevail as the official authoritative version.
