

[Cover]

[Document Filed]	Quarterly Report
[Applicable Law]	Article 24-4-7, Paragraph 1 of the Financial Instruments and Exchange Act of Japan
[Filed with]	Director, Fukuoka Local Finance Bureau
[Filing Date]	November 13, 2015
[Fiscal Year]	The Second Quarter of 16th Business Term (from July 1, 2015 to September 30, 2015)
[Company Name]	Kabushiki Kaisha OPTiM
[Company Name in English]	OPTiM Corporation
[Title and Name of Representative]	Shunji Sugaya, President & CEO
[Address of Head Office]	4-18 Yoka-machi, Saga-shi, Saga, Japan (The address shown above is registered address of the head office, and actual business operations are done at an adjacent liaison office.) (Note) The head office address has been moved from the previous address (223-1 Higashitakaki, Takakise-machi, Saga-shi, Saga, Japan) since August 31, 2015.
[Phone Number]	+81-952-41-4277
[Contact Person]	No contact person is assigned because there is no dedicated administrative department.
[Adjacent Contact Address]	2-5-1 Atago, Minato-ku, Tokyo, Japan
[Phone Number]	+81-3-6435-8570
[Contact Person]	Akihiro Hayashi, Director
[Place Where Available for Public Inspection]	Tokyo Stock Exchange, Inc. (2-1 Nihombashi Kabutocho, Chuo-ku, Tokyo, Japan)

This is an English translation of the Quarterly Report filed with the Director of Fukuoka Local Financial Bureau via Electronic Disclosure for Investors' NETwork ("EDINET") pursuant to the Financial Instruments and Exchange Act of Japan. This English translation is for reference purposes only. The original Japanese version will prevail as the official authoritative version.

Part I Information on the Company

I. Overview of the Company

1. Key Financial Data

Business Term	FY 2014 Second Quarter (cumulative)	FY 2015 Second Quarter (cumulative)	FY 2014
Fiscal period	From April 1, 2014 to September 30, 2014	From April 1, 2015 to September 30, 2015	From April 1, 2014 to March 31, 2015
Net Sales (in thousand yen)	918,266	1,229,857	2,149,654
Ordinary Income (in thousand yen)	184,693	276,437	403,499
Net income attributable to the company (in thousand yen)	115,880,000 yen	172,458,000 yen	243,291
Investment return when applying equity method (in thousand yen)	—	—	—
Capital stock (in thousand yen)	183,380	411,356	411,356
Total number of issued shares (shares)	1,529,000	6,611,600	1,652,900
Net assets (in thousand yen)	617,598	1,890,092	1,717,633
Total assets (in thousand yen)	1,256,783	2,377,478	2,396,108
Earnings per Share (yen)	20.84	26.08	40.47
Diluted Earnings per Share (yen)	—	24.00	35.32
Dividend per Share (yen)	—	—	—
Equity Ratio (%)	49.1	79.5	71.7
Cash flows from operating activities (in thousand yen)	508,173	-61,529	457,168
Cash flows from investing activities (in thousand yen)	-306,082	-711,709	-13,006
Cash flows from financing activities (in thousand yen)	-163,593	—	809,030
Cash and cash equivalents, end of period (in thousand yen)	545,037	986,493	1,759,732

Business Term	FY 2014 Q2	FY 2015 Q2
Fiscal period	From July 1, 2014 to September 30, 2014	From July 1, 2015 to September 30, 2015
Earnings per Share (yen)	13.27	15.41

(Notes) 1. Key financial data relating to consolidated fiscal year is not included, because the company does not release quarterly consolidated financial statements.

2. Net sales do not include consumption tax, etc.

3. Investment return when applying equity method is not included because there are no affiliated companies.

4. The diluted earnings per share for FY 2014 Q2 is not included because the company was unlisted during the period and the average stock price cannot be calculated although there were dilutive shares.

5. Dividend per Share is not included because no distribution of dividend has been made.

6. 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 previous fiscal year.

2. Business Description

There was no material change in principal businesses of the company during the three months that ended September 30, 2015. Also, the company does not have any affiliated companies.

In the first quarter of this fiscal year, the service "Cloud Device Management Service" was renamed "IoT (Note) Platform Service" in order to properly convey the contents of said service. As a result, the company's service classifications of "Cloud Device Management Service," "Remote Management Service," "Support Service" and "Other Services" are now "IoT Platform Service," "Remote Management Service," "Support Service" and "Other Services."

Finally, as OPTiM focuses on a single segment for license sales and maintenance support service (Optimal), there are no material changes on segmentation.

(Background of service name change)

Since 2006, the company has strived to develop a platform under the concept of "Creating a platform to manage all network devices." This first concept was to create a service for managing devices on the cloud, and out of that came the service called "Cloud Device Management Service."

However, as technology progresses, it has created an environment where hardware, software and networks are increasingly valuable and are connecting with appliances in the IoT (Internet of Things), with many devices becoming autonomous.

Considering this evolution, OPTiM expanded its focus in 2014, turning attention to devices outside of PCs, mobile devices, and other office IT. Specifically, the company announced its Wearable Device Management service, and supporting wearable devices. Next, it continued R&D to address network cameras and sensors.

OPTiM increased the scope of the "Cloud Device Management" concept, and also due to the emergence of the IoT, this update of the service's name 'IoT Platform Service' portrays a more accurate description of its reach.

(Note) IoT stands for "Internet of Things." It means to perform automatic recognition, automatic control, remote measurement etc. utilizing mutual communication via the Internet by implementing communication capability not only to information/communication devices but also to various things in the world.

II. Business Overview

1. Risk Factors

The following is the material change during the three months that ended September 30, 2015 for the risk factors stated in the Annual Securities Report for the previous business year.

The items regarding future expectations stated here are based on the company's judgment as of the end of the fiscal period that ended September 30, 2015.

And each item number described in the following title corresponds to the item number of "Part I Information on the Company - II Business Overview - 4. Risk Factors" in the Annual Securities Report for the previous business year.

(12) Dilution of stock value due to exercise of share reservation right

The company grants share reservation rights for the purpose of incentive to its directors and employees. When such share reservation rights are exercised, there will be a possibility that newly issued shares could dilute existing shareholders' value of shares and ratio of voting rights. The number of potential common shares for these share reservation rights, as of September 30, 2015, is 330,972 shares, which corresponds to 5.0% of total number of issued shares.

2. Material Agreements, etc.

No material agreements were decided or entered during the three months that ended September 30, 2015.

3. Analysis of Financial Condition, OPERating Results and Cash Flow

The items regarding future stated here are based on the company's judgment as of the end of the fiscal period that ended September 30, 2015.

(1) Business 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 gentle recovery, there are still concerns over the risk of dropping stock prices due to worries over the slowing of the Chinese economy. 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. For IoT platform services, Optimal Biz earned the No. 1 sales share of the domestic SaaS IT Asset Management & MDM Market for four straight years, from 2011 to 2014, according to research from MIC Research Institute, Ltd. Furthermore, it also achieved the No. 1 sales share of Japan's mobile management tool (EMM) market in 2014, according to the results of a report by Fuji Chimera Research Institute. In other news, Optimal Biz Secure Sync was released, a service that provides a safe environment for essential business applications such as mail and scheduling.

The remote management service experienced an aggressive expansion in added support for new operating systems. This adds increased functionality to both new and current users. The company is also putting forward its concept of Remote Experience Sharing, with people remotely sharing experience (knowledge, know-how, information) with individuals/groups in real-time. As part of this push, the company has been jointly developing with Telepathy Japan Inc. The first result of their work is Remote Action, a smart glass for remote operational work. This product is hands-free and stress-free, meaning that the user can receive support remotely without having to hold the device, leaving their hands free for the work. The company predicts that this product can be used in nearly any environment.

In the consumer area, the MVNO market is continuing to be spread, and the company is continually making new partnerships for selling its Unlimited Tablet service. The company has been able to make such arrangements with NTT Communications, TOKAI Communications Corporation, Dospara Co., Ltd. and TEN FEET WRIGHT INC.

The current earnings structure is the monthly subscription model, and the earnings from such contracts is steadily growing. Because of its characteristics, such earnings show much bias to the latter half of fiscal year. In addition, the focus of the company's projects are for enterprise use, and many customers concentrate custom orders at the end of the fiscal year, between December and March. So, the company's sales tend to occur mainly in that time. As a result, the company's sales in the second quarter were 1,229,857,000 yen, and increase of 33.9% over the same quarter of the previous year. The operating income was 276,098,000 yen, an increase of 50.3%, the ordinary profit was 276,437,000 yen, and increase of 49.7% and the quarterly net income was 172,458,000 yen, an increase of 48.8% 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 number of Optimal Biz licenses has been growing steadily, and the service has achieved the No. 1 market share in a number of research results. In the sales area, sales partnerships have been reliably growing, and the service has been increasingly used on company-use smart devices. Optimal Biz was also upgraded, and swiftly added support for new operating systems. The customers reacted positively to such advancements, as shown in the increased sales share.

In the market, IoT is becoming more mainstream, and the need for management systems for devices beyond smart devices and PCs is growing. In order to develop a management platform for connecting various devices, such as network cameras to the internet or sensors, the company is assertively investing. And in the same field, the company is striving to recreate industries with the "○○×IT" projects, where the power of IT is combined with various industries. In the agriculture × IT area, the company, along with Saga University and Saga Prefectural Government, entered a three-party agreement. The goal of this agreement is to help the domestic agricultural industry, which is currently belighted with issues such as a decline in workers and the Trans-Pacific Partnership agreement. With its aim to realize "Fun, cool and profitable agriculture," the company launched "SkySight," a big data analysis platform that supports drones. OPTiM is striving to realize agriculture that utilizes IT such as drones and wearables.

② Remote Management Service

In addition to the current operating systems, support was also added for the newest operating systems. Furthermore, the usage of both new accounts and existing accounts increased, leading to strong growth. In addition, "Premium Remote Support service," the service specialized for call centers, is seeing steady growth with new partners in both the fixed line and MVNO markets.

With the "Remote Experience Sharing," service concept, the company is offering Remote Action, a smart glass for remote operational work. Also, the company has entered business partnership with MRT Inc. to release Pocket Doctor, a remote medical and health assistance service, realizing IT medical service/health care. In the cosmetics × IT area, the company has entered the cosmetics market with a remote makeup support service. With services like these, OPTiM will enter various markets to find profitable partnerships, unbound by the tradition of current smart devices

③ Support Service

As the PC market is shrinking, OPTiM's sales figures in this area are decreasing. From now, this company will look towards MVNOs and the Hikari Collaboration Model, and develop and offer device diagnostic tools and develop and offer device diagnostic tools. OPTiM plans to apply these services to mobile line technology in addition to landlines to aim for continued growth.

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.

(2) Analysis of Financial Position

(Current Assets)

The total of the current assets at the end of this year's second quarter fiscal period is 2,177,121,000 yen, a decrease of 23,193,000 from the end of the previous fiscal year. The reason for this decrease is due to decreases of 73,239,000 yen in cash and deposits and 33,610,000 yen in deferred tax assets included in other terms of tangible assets, while notes and accounts receivable (trade) grew by 89,994,000 yen.

(Non-current assets)

The total for current assets at the end of this year's second quarter is 200,356,000 yen, an increase of 4,562,000 yen from the end of the previous fiscal year. The reasons for this increase are mainly due to an increase of 4,286,000 yen in tangible fixed assets.

(Liabilities)

At the end of the second quarter of this fiscal year, the total liabilities totaled 487,386,000 yen, a 191,089,000 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 81,046,000 yen, in notes and accounts payable trade value by 69,839,000 yen and in provision for bonuses by 46,500,000 yen.

(Net Assets)

The total net assets at the end of this fiscal year's second quarter is 1,890,092,000 yen, an increase of 172,458,000 yen from the end of the previous fiscal year. This is due to an increase of 172,458,000 yen in retained earnings from quarterly profits.

(3) Cash Flow

Cash and cash equivalents (henceforth referred to as "capital") for the total second quarter of this fiscal year has decreased by 773,239,000 yen from the previous year to 986,493,000 yen.

The reasons for the state of the cash flow are as follows.

(Cash flow from operating activities)

This quarter, 61,529,000 yen in capital was spent for operating activities, while 508,173,000 was acquired in the same quarter of the previous year. The main reason for this was due to profit before taxes being 276,437,000 yen, while corporate tax was 152,842,000 yen, sales credit increased by 89,994,000 yen, and trade payables decreased by 69,839,000 yen.

(Cash flow from investment activities)

This quarter, 711,709,000 yen in capital was used for investment activities, while 306,082,000 was used in the same quarter of the previous year. The main reason for this was time deposits of 700,000,000 yen.

(Cash flow from financial activities)

This quarter, no capital was used for financial activities, while 163,593,000 was used in the same quarter of the previous year.

(4) Business and Financial Issues to be Handled

There was no material change in issues to be handled by the company during the three months that ended September 30, 2015.

(5) Research and Development Activities

This quarter, 439,525 yen in capital was used for research and development activities.

There was no material change in research and development activities of the company during the three months that ended September 30, 2015.

III. Information on the Company

1. Information on the Company's stock, etc.

(1) Total number of shares, etc.

① Total number of shares

Class	Authorized Total Number of Share to be Issued
Common stock	24,464,000
Total	24,464,000

② Issued shares

Class	Number of shares issued as of the end of second quarter (shares) (September 30, 2015)	Number of shares issued as of the filing date (shares) (November 13, 2015)	Stock exchange on which the Company is listed	Descriptions
Common stock	6,611,600	6,611,600	Tokyo Stock Exchange (First section)	The number of shares per one unit of shares is 100 shares. The shares are with full voting rights and the company's standard shares that have no limitation of rights.
Total	6,611,600	6,611,600	—	—

(Note) On October 22, 2015, the company moved its stock listing from the Mothers market of the Tokyo Stock Exchange to the exchange's first section.

(2) Information on the stock acquisition rights, etc.

Not applicable.

(3) Information on moving strike convertible bonds, etc.

Not applicable.

(4) Information on shareholder right plan

Not applicable.

(5) Changes in the total number of issued shares and the amount of common stock and other

Date	Change in the total number of issued shares (shares)	Balance of the total number of issued shares (shares)	Change in capital stock (in thousand yen)	Balance of capital stock (in thousand yen)	Change in capital reserve (in thousand yen)	Balance of capital reserve (in thousand yen)
From July 1, 2015 to September 30, 2015	—	6,611,600	—	411,356	—	375,856

(6) Major shareholders

As of September 30, 2015

Name	Address	Number of held shares (shares)	Percentage of the held shares to the total number of issued shares (%)
Shunji Sugaya	Minato-ku, Tokyo, Japan	4,230,900	63.99
NIPPON TELEGRAPH AND TELEPHONE EAST CORPORATION	3-19-2 Nishi-shinjuku, Shinjuku-ku, Tokyo, Japan	400,000	6.05
Shouzou Ogami	Kita-ku, Osaka, Japan	111,100	1.68
Fuji Xerox Co., Ltd.	9-7-3 Akasaka, Minato-ku, Tokyo, Japan	73,660	1.11
Saga Densan Center Co.Ltd.	1427-7 Fujiki, Hyogo-machi, Saga-shi, Saga, Japan	32,000	0.48
Matsui Securities Co.,Ltd.	1-4 Kojimachi, Chiyoda-ku, Tokyo, Japan	24,700	0.37
Seiji Tokuda	Naka-ku, Yokohama-shi, Kanagawa, Japan	20,000	0.30
Koichiro Nonomura	Ohta-ku, Tokyo, Japan	20,000	0.30
Hisao Nakajima	Yamagata-shi, Yamagata, Japan	18,700	0.28
SBI SECURITIES Co., Ltd.	1-6-1 Roppongi, Minato-ku, Tokyo, Japan	18,500	0.28
Total	—	4,949,560	74.86

(7) Information on voting rights

1) Issued shares

As of September 30, 2015

Classification	Number of shares (shares)	Number of voting rights	Descriptions
Shares without voting right	—	—	—
Shares with restricted voting right (treasury shares, etc.)	—	—	—
Shares with restricted voting right (treasury shares, others)	—	—	—
Shares with full voting right (treasury shares, etc.)	—	—	—
Shares with full voting right (others)	Common stock 6,608,700	66,087	—
Shares less than one unit	Common stock 2,900	—	Shares less than one unit(100 shares)
Total number of issued shares	6,611,600	—	—
Total number of voting rights	—	66,087	—

2) Treasury shares, etc.

As of September 30, 2015

Name of shareholder	Name of shareholder	Number of shares held under own name (shares)	Number of shares held under the names of others (shares)	Total shares held (shares)	Ownership percentage to the total number of issued shares (%)
—	—	—	—	—	—
Total	—	—	—	—	—

2. Changes in Senior Management

Following are changes in senior management from the filing date of the Annual Securities Report for the previous business year.

(1) New Director

Position	Title	Name	Date of birth	Business experience	Term of office	Number of held shares (shares)	Date of assumption
Outside Director	—	Rikihei Egawa	January 6, 1945	<p>April 1968 Joined Hayakawa Electric Industries, Ltd. (now Sharp Corporation)</p> <p>April 2006 Joined NTT Electronics Corporation</p> <p>September 2015 Took director position of OPTiM Corporation (current position)</p>	(Note)	800	September 1, 2015

(Note) The term of office is from September 1, 2015 to the conclusion of the Ordinary General Meeting of Shareholders for the fiscal year ending March 31, 2016.

(2) Number of male and female directors , and percentage of female directors

Male: 8 Female: none (Percentage of female directors --%)

IV. Financial Information

1. Preparation Methods of Quarterly Financial Statements

The company's Quarterly Financial Statements is created based on "Rules for terminology, forms and preparation method of Quarterly Financial Statements, etc." (Cabinet Office Ordinance No.63, 2007)

2. Audit Certificate

The company received a review of Quarterly Financial Statements for the financial term of the second quarter (July 1, 2015 to September 30, 2015) and the cumulative term of the second quarter (April 1, 2015 to September 30, 2015) by Deloitte Touche Tohmatsu LLC pursuant to the provisions of Article 193-2, paragraph (1) of the Financial Instruments and Exchange Act.

3. Quarterly Financial Statements

Because the company does not have any affiliated companies, Quarterly Consolidated Financial Statements are not released.

1. Quarterly financial statements

(1) Balance sheet

(in thousand yen)

	FY 2014 (March 31, 2015)	FY 2015 Q2 (September 30, 2015)
Assets		
Current Assets		
Cash and deposits	1,759,732	1,686,493
Notes and accounts receivable - trade	349,691	439,686
Work in process	12,696	4,601
Other	78,194	46,340
Total current assets	2,200,315	2,177,121
Non-current assets		
Tangible fixed assets	57,556	61,842
Intangible assets	8,530	7,294
Investments and other assets	129,706	131,219
Total non-current assets	195,793	200,356
Total assets	2,396,108	2,377,478
Liabilities		
Current liabilities		
Notes and accounts payable-trade	122,395	52,555
Income taxes payable	157,932	76,886
Provision for bonuses	61,500	15,000
Provision for directors' bonuses	29,400	10,449
Other	287,771	312,926
Total current liabilities	659,000	467,819
Non-current liabilities		
Asset retirement obligation	19,475	19,567
Total non-current liabilities	19,475	19,567
Total liabilities	678,475	487,386
Net assets		
Shareholders' equity		
Capital stock	411,356	411,356
Capital surplus	695,487	695,487
Retained earnings	610,804	783,263
Treasury shares	-14	-14
Total shareholders' equity	1,717,633	1,890,092
Total net assets	1,717,633	1,890,092
Total liabilities and net assets	2,396,108	2,377,478

(2) Statement of Income
 (Second quarter, Fiscal year 2015)

(in thousand yen)

	FY 2014 Q2 (April 1, 2014 to September 30, 2014)	FY 2015 Q2 (April 1, 2014 to September 30, 2014)
Net Sales	918,266	1,229,857
Cost of sales	98,180	202,939
Gross profit	820,085	1,026,918
Selling, general and administrative expenses	※ 636,435	※ 750,819
Operating Income	183,650	276,098
Non-operating income		
Interest income	32	243
Subsidy income	1,012	—
Miscellaneous income	165	163
Total non-operating income	1,210	407
Non-operating expenses		
Foreign exchange loss	166	68
Miscellaneous losses	0	—
Total non-operating expenses	166	68
Ordinary Income	184,693	276,437
Income before taxes	184,693	276,437
Income taxes - current	59,343	70,721
Income taxes - deferred	9,468	33,257
Total income taxes	68,812	103,978
Profit	115,880,000 yen	172,458,000 yen

(3) Cash Flow Statement

(in thousand yen)

	FY 2014 Q2 (April 1, 2014 to September 30, 2014)	FY 2015 Q2 (April 1, 2014 to September 30, 2014)
Cash flows from operating activities		
Income before taxes	184,693	276,437
Depreciation cost	7,199	7,499
Provision for directors' bonuses	-14,449	-18,950
Provision for bonuses	-4,000	-46,500
Provision for loss on orders received	-14,600	—
Provision for interest income and receipt	-32	-243
Notes and accounts receivable - trade	87,217	-89,994
Inventory assets	10,690	8,094
Notes and accounts payable - trade	1,900	-69,839
Accounts payable - other	-36,738	-37,806
Accrued expenses	-18,227	-16,375
Accrued consumption taxes	21,933	-47,881
Unearned revenue	320,168	126,582
Other	-4,376	47
Subtotal	541,380	91,069
Interest and dividend income received	32	243
Income taxes paid	-33,238	-152,842
Cash flows from operating activities	508,173	-61,529
Cash flows from investing activities		
Time deposits	-300,000	-700,000
Purchase of property, plant and equipment	-748	-10,185
Purchase of intangible assets	-5,338	-363
Payments for lease and guarantee deposits	-4	-1,260
Proceeds from collection of lease and guarantee deposits	10	99
Cash flows from investing activities	-306,082	-711,709
Cash flows from financing activities		
Purchase of treasury shares	-199,485	—
Proceeds from disposal of treasury shares	35,891	—
Cash flows from financing activities	-163,593	—
Cash and cash equivalents	38,498	-773,239
Cash and cash equivalents at beginning of period	506,539	1,759,732
Cash and cash equivalents at end of period	※ 545,037	※ 986,493

Notes

(Added information)

(Application of Percentage of Completion Method)

Due to there being a new project of ordered software development that was approved to have certainty of achievement for its progressed portion at the end of the financial term of the first quarter, the Percentage of Completion Method is applied to the project.

This increased operating income, ordinary income and quarterly net income by 95,351 yen each.

(Statement of Income)

※ Major items and amounts in selling, general and administrative expenses are as follows.

	FY 2014 Q2 (April 1, 2014 to September 30, 2014)	FY 2015 Q2 (April 1, 2014 to September 30, 2014)
Provision for bonuses	4,500,000 yen	4,500,000 yen
Provision for directors' bonuses	10,450,000 yen	10,449,000 yen
Research and development expenses	328,542,000 yen	439,525,000 yen

(Cash Flow Statement)

※ Relation between cash and cash equivalents quarter-end balance and the amounts described in the balance sheet is as follows.

	FY 2014 Q2 (April 1, 2014 To September 30, 2014)	FY 2015 Q2 (April 1, 2015 to September 30, 2015)
Cash and deposits	845,037,000 yen	1,686,493,000 yen
Time deposits with more than 3 months period	-300,000,000 yen	-700,000,000 yen
Cash and cash equivalents	545,037,000 yen	986,493,000 yen

(Shareholders' equity)

I FY 2014 Q2(cumulative - April 1, 2014 to September 30, 2014)

1. Dividends payment

Not applicable.

2. Dividends with base date belonging to the cumulative financial term of this second quarter and with effective date after the last day of the financial term of this second quarter

Not applicable.

3. Significant changes in the amount of shareholders' equity

Based on the resolution of extraordinary shareholders meeting on April 25, 2014, the company executed acquisition of 65,000 shares of treasury stock on April 30, 2014, and the treasury shares increased 199,485,000 yen. In addition, based on the resolution of board of directors' meeting on August 13, 2014, the company executed disposal of 23,900 shares of treasury stock with a payment date of August 28, 2014 by allocation to third party, and the capital surplus increase was 2,631,000 yen and treasury stock decrease was 33,260,000 yen.

As the result, at the end of the financial term of the second quarter, capital surplus was 150,511,000 yen and treasury stock was 199,686,000 yen.

II FY 2015 Q2 (cumulative - April 1, 2015 - September 30, 2015)

1. Dividends payment

Not applicable.

2. Dividends with base date belonging to the cumulative financial term of this second quarter and with effective date after the last day of the financial term of this second quarter

Not applicable.

3. Significant change in the amount of shareholders' equity

Not applicable.

(Information on segments)

Information on segments

I FY 2014 Q2 (cumulative - April 1, 2014 to September 30, 2014)

As the company focuses on a single segment for license sales and maintenance support service (Optimal), segmentation was omitted from this explanation.

II FY 2015 Q2 (cumulative - April 1, 2015 - September 30, 2015)

As the company focuses on a single segment for license sales and maintenance support service (Optimal), segmentation was omitted from this explanation.

(Information on each share)

Amount and basic calculation for earnings per share and diluted earnings per share are as follows.

Item	FY 2014 Q2 (April 1, 2014 To September 30, 2014)	FY 2015 Q2 (April 1, 2015 to September 30, 2015)
(1) Earnings per Share	20.84 yen	26.08 yen ^銭
(basic calculation)		
Quarterly profits	115,880,000 yen	172,458,000 yen
Amount not belonging to common shareholders	—	—
Quarterly profit involved in common stock	115,880,000 yen	172,458,000 yen
Average number of common shares during the term (shares)	5,560,588	6,611,560
(2) Diluted earnings per share	—	24.00 yen
(basic calculation)		
Quarterly profits - deferred	—	—
Increased number of common shares (shares)	—	573,886
Overview of material changes after the end of the previous business year regarding dilutive shares that were not included in calculation of diluted earnings per share due to no effect of dilution.	(Issuance) One kind of equity warrant (Resolution for 15,543 shares on August 13, 2014)	—

(Notes) 1. The diluted earnings per share for Q2 FY 2014 is not included, because the company was unlisted during the period and the average stock price cannot be calculated although there were dilutive shares.

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 previous fiscal year.

(Material events after the balance sheet date)

Not applicable.

2. Others

Not applicable.

Part II Information on the Company's bonding company, etc.

Not applicable