

**Consolidated Financial Results for the Third Quarter of the Fiscal Year Ending October 31, 2017
(Nine Months Ended July 31, 2017)**

[Japanese GAAP]
September 11, 2017

Company name: Good Com Asset Co.,Ltd. Stock Exchange Listing: TSE (2nd Section)
 Stock code: 3475 URL: http://www.goodcomasset.co.jp/
 Representative: Yoshikazu Nagashima, President and CEO
 Contact: Yoshihiro Kawai, Executive Officer, General Manager, Corporate Planning Division
 Tel: +81-(0)3-5338-0170

Scheduled date of filing of Quarterly Report: September 13, 2017
 Scheduled date of payment of dividend: -
 Preparation of supplementary materials for quarterly financial results: None
 Holding of quarterly financial results meeting: None

(All amounts are rounded down to the nearest million yen)

1. Consolidated Financial Results for the Third Quarter (November 1, 2016 - July 31, 2017) of the Fiscal Year Ending October 31, 2017

(1) Consolidated results of operations (Percentages represent year-on-year changes)

| | Net sales | | Operating income | | Ordinary income | | Profit attributable to owners of parent | |
|---------------------------------|-------------|------|------------------|-------|-----------------|-------|---|-----|
| | Million yen | % | Million yen | % | Million yen | % | Million yen | % |
| Nine months ended Jul. 31, 2017 | 7,423 | 37.5 | 687 | (5.0) | 645 | (4.4) | 448 | 7.0 |
| Nine months ended Jul. 31, 2016 | 5,398 | - | 723 | - | 674 | - | 419 | - |

Note: Comprehensive income (million yen) Nine months ended Jul. 31, 2017: 449 (up 7.4%)
 Nine months ended Jul. 31, 2016: 418 (-%)

| | Net income per share | Diluted net income per share |
|---------------------------------|----------------------|------------------------------|
| | Yen | Yen |
| Nine months ended Jul. 31, 2017 | 155.51 | 147.21 |
| Nine months ended Jul. 31, 2016 | 199.97 | - |

- Notes: 1. Year-on-year changes for the nine months ended July 31, 2016 are not presented because the quarterly consolidated financial statements were not prepared in the same period of the preceding fiscal year.
 2. Diluted net income per share for the nine months ended July 31, 2016 is not shown. Although there were subscription rights to shares, it is not possible to determine an average stock price because the stock of Good Com Asset Co.,Ltd. (the "Company") was not listed. The Company's stock was listed in the JASDAQ (standard) market of the Tokyo Stock Exchange on December 8, 2016. Diluted net income per share for the nine months ended July 31, 2017 was calculated by using an average stock price during the period between the time of listing and the end of July 2017. The Company moved up its stock market listing to the Second Section of the Tokyo Stock Exchange on June 27, 2017.
 3. The Company conducted a 2-for-1 common stock split effective on May 1, 2017. Net income per share and diluted net income per share are calculated as if this stock split had taken place at the beginning of the previous fiscal year.

(2) Consolidated financial position

| | Total assets | Net assets | Equity ratio |
|---------------------|--------------|-------------|--------------|
| | Million yen | Million yen | % |
| As of Jul. 31, 2017 | 9,458 | 3,069 | 32.4 |
| As of Oct. 31, 2016 | 5,862 | 1,814 | 31.0 |

Reference: Shareholders' equity (million yen) As of Jul. 31, 2017: 3,069 As of Oct. 31, 2016: 1,814

2. Dividends

| | Dividend per share | | | | |
|--|--------------------|--------|--------|----------|-------|
| | 1Q-end | 2Q-end | 3Q-end | Year-end | Total |
| | Yen | Yen | Yen | Yen | Yen |
| Fiscal year ended Oct. 31, 2016 | - | 0.00 | - | 20.00 | 20.00 |
| Fiscal year ending Oct. 31, 2017 | - | 0.00 | - | | |
| Fiscal year ending Oct. 31, 2017 (forecasts) | | | | 20.00 | 20.00 |

Note: Revision to the most recently announced dividend forecast: Yes

Regarding revisions to the dividend forecast, please refer to the press release "Revisions to Dividend Forecast" (Japanese version only) that was announced today (September 11, 2017).

The Company conducted a 2-for-1 common stock split effective on May 1, 2017, and plans to conduct a 2-for-1 common stock split effective on October 1, 2017. Dividend per share forecasts for the fiscal year ending October 31, 2017 are adjusted to reflect the stock split. Prior to this adjustment, the forecast was a dividend of 80 yen per share.

3. Consolidated Forecast for the Fiscal Year Ending October 31, 2017 (November 1, 2016 - October 31, 2017)

(Percentages represent year-on-year changes)

| | Net sales | | Operating income | | Ordinary income | | Profit attributable to owners of parent | | Net income per share |
|-----------|-------------|------|------------------|-----|-----------------|-----|---|-----|----------------------|
| | Million yen | % | Million yen | % | Million yen | % | Million yen | % | Yen |
| Full year | 8,879 | 20.1 | 991 | 6.7 | 898 | 3.5 | 570 | 1.3 | 97.67 |

Note: Revision to the most recently announced consolidated forecast: None

The Company conducted a 2-for-1 common stock split effective on May 1, 2017, and plans to conduct a 2-for-1 common stock split effective on October 1, 2017. Net income per share is calculated as if this stock split had taken place at the beginning of the current fiscal year.

Notes

(1) Changes in significant subsidiaries during the period (changes in specified subsidiaries resulting in changes in scope of consolidation): None

(2) Application of special accounting methods for presenting quarterly consolidated financial statements: Yes

(3) Changes in accounting policies and accounting-based estimates, and restatements

1) Changes in accounting policies due to revisions in accounting standards, others: None

2) Changes in accounting policies other than 1) above: None

3) Changes in accounting-based estimates: None

4) Restatements: None

(4) Number of outstanding shares (common shares)

1) Number of shares outstanding at the end of the period (including treasury shares)

| | | | |
|----------------------|------------------|----------------------|------------------|
| As of Jul. 31, 2017: | 3,035,600 shares | As of Oct. 31, 2016: | 2,096,000 shares |
|----------------------|------------------|----------------------|------------------|

2) Number of treasury shares at the end of the period

| | | | |
|----------------------|------------|----------------------|----------|
| As of Jul. 31, 2017: | 110 shares | As of Oct. 31, 2016: | - shares |
|----------------------|------------|----------------------|----------|

3) Average number of shares outstanding during the period

| | | | |
|----------------------------------|------------------|----------------------------------|------------------|
| Nine months ended Jul. 31, 2017: | 2,884,365 shares | Nine months ended Jul. 31, 2016: | 2,096,000 shares |
|----------------------------------|------------------|----------------------------------|------------------|

Note: The Company conducted a 2-for-1 common stock split effective on May 1, 2017. The number of outstanding shares are calculated as if this stock split had taken place at the beginning of the previous fiscal year.

The current quarterly financial report is not subject to quarterly review procedures.

Explanation of appropriate use of earnings forecasts, and other special items

Cautionary statement with respect to forward-looking statements

Outlook and other forward-looking statements in these materials are based on assumption judged to be valid and information available to the Company's management at the time the materials were prepared, but are not promises by the Company regarding future performance.

Actual results may differ significantly from these forecasts for a number of factors.

How to view supplementary materials for quarterly financial results

The Company plans to hold financial results meetings for individual investors on Monday, September 11, 2017 (over the internet), Thursday, September 14 and Tuesday, September 26, 2017. Materials distributed and video recorded at these events will be available on the Company's website immediately thereafter.

Stock split

The Company plans to conduct a 2-for-1 common stock split effective on October 1, 2017.

This financial report is solely a translation of "Kessan Tanshin" (in Japanese, including attachments), which has been prepared in accordance with accounting principles and practices generally accepted in Japan, for the convenience of readers who prefer an English translation.