

**Consolidated Financial Results for the First Quarter of the Fiscal Year Ending October 31, 2018
(Three Months Ended January 31, 2018)**

[Japanese GAAP]
March 12, 2018

Company name: Good Com Asset Co.,Ltd. Stock Exchange Listing: TSE (2nd Section)
 Stock code: 3475 URL: <https://www.goodcomasset.co.jp/>
 Representative: Yoshikazu Nagashima, President and CEO
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Scheduled date of filing of Quarterly Report: March 15, 2018

Scheduled date of payment of dividend: -

Preparation of supplementary materials for quarterly financial results: Yes

Holding of quarterly financial results meeting: None

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

1. Consolidated Financial Results for the First Quarter (November 1, 2017 - January 31, 2018) of the Fiscal Year Ending October 31, 2017

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

	Net sales		Operating profit		Ordinary profit		Profit attributable to owners of parent	
	Million yen	%	Million yen	%	Million yen	%	Million yen	%
Three months ended Jan. 31, 2018	3,467	37.7	427	190.9	396	208.1	277	236.0
Three months ended Jan. 31, 2017	2,518	-	146	-	128	-	82	-

Note: Comprehensive income (million yen) Three months ended Jan. 31, 2018: 277 (up 231.7%)
 Three months ended Jan. 31, 2017: 83 (-%)

	Net income per share	Diluted net income per share
	Yen	Yen
Three months ended Jan. 31, 2018	45.65	43.18
Three months ended Jan. 31, 2017	15.85	14.83

Notes: 1. Year-on-year changes for the three months ended January 31, 2017 are not presented because the quarterly consolidated financial statements were not prepared in the same period of the preceding fiscal year.

2. Good Com Asset Co.,Ltd. (the "Company") conducted a 2-for-1 common stock split effective on May 1, 2017 and October 1, 2017. Net income per share and diluted net income per share are calculated as if these stock splits had taken place at the beginning of the previous fiscal year.

3. Although there were subscription rights to shares, diluted net income per share for the three months ended Jan. 31, 2017 was calculated by using an average stock price during the period between the time of listing and the end of January 2017 because the stock of the Company was listed in the JASDAQ (standard) market of the Tokyo Stock Exchange on December 8, 2016. The Company moved up its stock market listing to the Second Section of the Tokyo Stock Exchange on June 27, 2017.

(2) Consolidated financial position

	Total assets	Net assets	Equity ratio	Net assets per share
	Million yen	Million yen	%	Yen
As of Jan. 31, 2018	10,732	3,397	31.7	559.59
As of Oct. 31, 2017	12,613	3,241	25.7	533.93

Reference: Shareholders' equity (million yen) As of Jan. 31, 2018: 3,397 As of Oct. 31, 2017: 3,241

Note: The Company conducted a 2-for-1 common stock split effective on May 1, 2017 and October 1, 2017. Net assets per share is calculated as if these stock splits had taken place at the beginning of the previous fiscal year.

2. Dividends

	Dividend per share				
	1Q-end	2Q-end	3Q-end	Year-end	Total
Fiscal year ended Oct. 31, 2017	Yen -	Yen 0.00	Yen -	Yen 20.00	Yen 20.00
Fiscal year ending Oct. 31, 2018	-	-	-	-	-
Fiscal year ending Oct. 31, 2018 (forecasts)	-	0.00	-	25.00	25.00

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

3. Consolidated Forecast for the Fiscal Year Ending October 31, 2018 (November 1, 2017 - October 31, 2018)

(Percentages represent year-on-year changes)

	Net sales		Operating profit		Ordinary profit		Profit attributable to owners of parent		Net income per share
	Million yen	%	Million yen	%	Million yen	%	Million yen	%	Yen
First half	4,851	(9.0)	588	29.7	520	20.3	365	21.6	60.26
Full year	10,284	4.6	1,175	29.5	1,030	25.6	723	16.6	119.15

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

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 Jan. 31, 2018:	6,071,200 shares	As of Oct. 31, 2017:	6,071,200 shares
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2) Number of treasury shares at the end of the period

As of Jan. 31, 2018:	220 shares	As of Oct. 31, 2017:	220 shares
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3) Average number of shares outstanding during the period

Three months ended Jan. 31, 2018:	6,070,980 shares	Three months ended Jan. 31, 2017:	5,203,513 shares
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Note: The Company conducted a 2-for-1 common stock split effective on May 1, 2017 and October 1, 2017. The number of outstanding shares are calculated as if these stock splits 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

Supplementary materials for quarterly financial results will be available on the Company's website on Monday, March 12, 2018.