

**Consolidated Financial Results for the Second Quarter of the Fiscal Year Ending October 31, 2018
(Six Months Ended April 30, 2018)**

[Japanese GAAP]
June 12, 2018

Company name: Good Com Asset Co.,Ltd. Stock Exchange Listing: TSE (1st 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: June 13, 2018
Scheduled date of payment of dividend: -
Preparation of supplementary materials for quarterly financial results: Yes
Holding of quarterly financial results meeting: Yes (for securities analysts and individual investors)

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

1. Consolidated Financial Results for the Second Quarter (November 1, 2017 - April 30, 2018) of the Fiscal Year Ending October 31, 2018

(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 | % |
| Six months ended Apr. 30, 2018 | 9,510 | 78.3 | 991 | 118.4 | 924 | 113.7 | 635 | 111.1 |
| Six months ended Apr. 30, 2017 | 5,334 | - | 454 | - | 432 | - | 300 | - |

Note: Comprehensive income (million yen) Six months ended Apr. 30, 2018: 634 (up 110.3%)
Six months ended Apr. 30, 2017: 301 (-%)

| | Net income per share | | Diluted net income per share | |
|--------------------------------|----------------------|--|------------------------------|--|
| | Yen | | Yen | |
| Six months ended Apr. 30, 2018 | 103.83 | | 98.24 | |
| Six months ended Apr. 30, 2017 | 53.60 | | 50.38 | |

Notes: 1. Year-on-year changes for the six months ended April 30, 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 six months ended April 30, 2017 was calculated by using an average stock price during the period between the time of listing and the end of April 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, then the stock was listed on the First Section of the Tokyo Stock Exchange on April 24, 2018.

(2) Consolidated financial position

| | Total assets | | Net assets | | Equity ratio | |
|---------------------|--------------|--|-------------|--|--------------|--|
| | Million yen | | Million yen | | % | |
| As of Apr. 30, 2018 | 11,015 | | 5,639 | | 51.2 | |
| As of Oct. 31, 2017 | 12,613 | | 3,241 | | 25.7 | |

Reference: Shareholders' equity (million yen) As of Apr. 30, 2018: 5,639 As of Oct. 31, 2017: 3,241

2. Dividends

| | Dividend per share | | | | |
|--|--------------------|--------|--------|----------|-------|
| | 1Q-end | 2Q-end | 3Q-end | Year-end | Total |
| | Yen | | | | |
| Fiscal year ended Oct. 31, 2017 | - | 0.00 | - | 20.00 | 20.00 |
| Fiscal year ending Oct. 31, 2018 | - | 0.00 | - | - | - |
| Fiscal year ending Oct. 31, 2018 (forecasts) | - | - | - | 35.00 | 35.00 |

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

The year-end dividend per share forecast for the fiscal year ending October 31, 2018 comprises an ordinary dividend of 25.00 yen and a commemorative dividend of 10.00 yen.

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 |
| Full year | 16,188 | 64.6 | 1,620 | 78.5 | 1,510 | 84.1 | 1,035 | 66.9 | 154.60 |

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

Net income per share is calculated based on the average number of shares outstanding during the period, including third-party allotment for a secondary offering using over-allotment of 155,400 shares with a payment date of May 15, 2018.

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 Apr. 30, 2018: | 7,121,600 shares | As of Oct. 31, 2017: | 6,071,200 shares |
|----------------------|------------------|----------------------|------------------|

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

| | | | |
|----------------------|------------|----------------------|------------|
| As of Apr. 30, 2018: | 220 shares | As of Oct. 31, 2017: | 220 shares |
|----------------------|------------|----------------------|------------|

3) Average number of shares outstanding during the period

| | | | |
|---------------------------------|------------------|---------------------------------|------------------|
| Six months ended Apr. 30, 2018: | 6,118,315 shares | Six months ended Apr. 30, 2017: | 5,615,100 shares |
|---------------------------------|------------------|---------------------------------|------------------|

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 is 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

The Company plans to hold financial results meetings for individual investors on Tuesday, June 12, 2018 (over the Internet), for securities analysts on Wednesday, June 13, 2018 and for individual investors on Thursday, June 21, 2018. Supplementary materials and video recorded for the financial results meetings will be available on the Company's website immediately.