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February 2, 2017

**Kakaku.com, Inc.**  
**Consolidated Earnings Report for the**  
**Third Quarter of the Fiscal Year Ending March 31, 2017**

Stock listings: Tokyo Stock Exchange (First Section)  
Securities code: 2371  
URL: <http://corporate.kakaku.com/?lang=en>  
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Scheduled dates  
Filing of statutory quarterly financial report: February 9, 2017  
Dividend payout: -

Supplementary materials to financial results available: Yes  
Fiscal year-end earnings presentation held: Yes (for institutional investors and analysts)

(Amounts rounded down to the nearest million yen)

**1. Consolidated Financial Results for the Third Quarter of the Fiscal Year Ending March 31, 2017**

(1) Consolidated Operating Results (% = year-on-year change)

	Net sales		Operating income		Ordinary income		Net income attributable to shareholders of the parent company	
	¥ million	%	¥ million	%	¥ million	%	¥ million	%
Q3 FY2016	33,249	11.7	15,432	12.3	15,427	11.7	10,735	16.1
Q3 FY2015	29,767	15.7	13,743	16.6	13,810	13.6	9,245	20.2

(Note) Comprehensive income: Q3 FY2016 ¥10,753 million (+14.9 %) Q3 FY2015 ¥9,356 million (+21.5 %)

	Net income per share	Diluted net income per share
	¥	¥
Q3 FY2016	49.34	49.31
Q3 FY2015	41.98	41.91

(2) Consolidated Financial Position

	Total assets	Net assets	Equity ratio
	¥ million	¥ million	%
As of December 31, 2016	37,129	32,396	86.2
As of March 31, 2016	38,903	32,111	81.6

(Reference) Total equity: As of December 31, 2016 ¥31,988 million. As of March 31, 2015 ¥31,739 million

Total equity = Shareholders' equity plus total accumulated other comprehensive income

## 2. Dividends

	Annual dividends				
	Q1	Q2	Q3	Year End	Total
	¥	¥	¥	¥	¥
FY2015	-	0.00	-	21.00	21.00
FY2016	-	14.00	-		
FY2016 (Forecast)			-	14.00	28.00

(Note) Revisions to most recent dividend forecasts: None

## 3. Consolidated Earnings Forecast for the Fiscal Year Ending March 31, 2017 (April 1, 2016 to March 31, 2017)

(% = year-on-year change)

	Net sales		Operating income		Ordinary income		Net income attributable to shareholders of the parent company		Net income per share
	¥ million	%	¥ million	%	¥ million	%	¥ million	%	¥
Full year	45,000	9.0	21,000	7.5	21,000	7.2	14,500	10.7	66.95

(Note) Revisions to most recent earnings forecasts: Yes

For details on the revision of earnings forecasts, please refer to the announcement made on February 2, 2017, on the “Revision of Financial Forecasts for the Fiscal Year Ending March 31, 2017”

**\*Notes**

(1) Changes in significant subsidiaries during the period: None

(2) Application of simplified accounting methods and/or special accounting methods: None

(3) Changes in accounting policies, changes in accounting estimates and restatements:

i) Changes associated with revisions of accounting and other standards: Yes

ii) Changes other than the above 1): None

iii) Changes in accounting estimates: None

iv) Restatements: None

(Note) Please refer to page 8 “2. Matters Related to Summary Information (Notes) , (2) Changes in Accounting Policies and Accounting Estimates”

(4) Number of shares issued (common stock)

1) Number of shares issued at end of period (treasury stock included):

December 31, 2016: 218,160,100 shares

March 31, 2016: 219,560,100 shares

2) Number of shares held in treasury at end of period:

December 31, 2016: 980,525 shares

March 31, 2016: 1,019,125 shares

3) Average number of shares outstanding during the period:

December 31, 2016: 217,577,279 shares

December 31, 2015: 220,231,391 shares

**\* Quarterly Review Status**

This report is exempt from the quarterly review procedures required by Japan’s Financial Instruments and Exchange Act. As of this report’s publication, the quarterly review of the quarterly financial results had not been completed.

**\*Appropriate Use of Earnings Forecasts and Other Important Information**

The above forecasts, which constitute forward-looking statements, are prospects based on information available to the Company as of the date of the release of this document. Actual results may differ materially from the above forecasts due to a range of factors.

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## 1. Explanation of Operating Results and Financial Position

### (1) Explanation of Operating Results

Kakaku.com, Inc. continues to provide a wide variety of services, with the mission to create valuable user-oriented services. The currently over 20 services, including the shopping support site *Kakaku.com* as well as *Tabelog*, which provides user reviews and rankings for restaurants, are all instrumental in driving continued growth for Kakaku.com group.

The digital consumer electronics market such as personal computers and televisions in the first three quarters of this fiscal year has been sluggish. At the same time, the B to C Ecommerce market in Japan has reached 13.8 trillion yen in 2015, an increase of 7.6% from the previous year. Since, the Ecommerce ratio in the retail market remains comparatively low with 4.8%, so further growth in the medium term is to be expected.

(Source: Ministry of Economy, Trade and Industry, Market Research on Electronic Commerce announced on June 14, 2016)

Against this backdrop, the monthly number of users for our main sites in December 2016, were as follows: shopping support site *Kakaku.com* reached 51.33 million users, the restaurant review and ranking site *Tabelog* reached 93.46 million users.

(Note: The number of monthly users is the number of unique browsers visiting a site within a month, not the total number of visits. A unique browser visiting a site multiple times is counted as 1. Also, as of November 2016, we have changed the traffic measurement logic, in order to reflect the diversification of web pages on mobile devices.)

In the third quarter of the current fiscal year, we have continued to improve the media value of *Kakaku.com* by enhancing both usability and content. We made improvements to the user interface of *Tabelog*, mainly focusing on its online reservation system. As a result, the cumulative number of seats booked through *Tabelog*'s online reservation system reached 12 million, as of January 2017. Regarding the paid promotion plans for restaurants, we have intensified sales for the new plans introduced in October 2016. In the New Media business, we have taken steps to facilitate Time Design's dynamic package reservation system.

As a result, consolidated cumulative revenue in the third quarter was 33,249 million yen (+11.7% year-on-year), cumulative operating income was 15,432 million yen (+12.3% year-on-year), cumulative ordinary income was 15,427 million yen (+11.7% year-on-year) and cumulative net income attributable to shareholders of the parent company was 10,735 million yen (+16.1% year-on-year).

Earnings by business segment are discussed below.

#### (a) Internet Media Business

Cumulative sales for the internet media business were 32,573 million yen (+12.4% year-on-year) and cumulative operating income was 15,336 million yen (+13.6% year-on-year).

##### (Shopping segment)

In the shopping segment of *Kakaku.com*, improved usability and enhanced content resulted in an increase in commission fees from client companies year-on-year, even though the market for consumer electronics as a whole was weak.

Cumulative third quarter sales of this fiscal year were 6,868 million yen (+0.7% year-on-year).

##### (Service segment)

In the service segment of *Kakaku.com*, in addition to strong results in credit card comparison and loan comparison in the money related categories, strong results for overseas Wi-Fi and SIM comparison in the telecommunications categories, resulted in higher commissions.

Cumulative sales in the third quarter of this fiscal year were 5,577 million yen (+14.4% year-on-year).

##### (Advertising segment)

Bouncing back from the comparatively weak results after the Kumamoto earthquake last year, advertising sales for *Kakaku.com* in the second quarter were higher year-on-year, but in the third quarter a decline in traffic resulted in lower advertising sales compared to the same period last year.

Cumulative sales in the third quarter were 3,070 million yen (-6.1% year-on-year).

(Tabelog)

Revenue generation by *Tabelog* continues to improve with growing number of fee-paying restaurants as well as individual subscribers.

Cumulative sales in the third quarter of this fiscal year reached 13,840 million yen (+20.1% year-on-year).

(New Media)

The growing number of hotel reservations registered by consolidated subsidiary Time Design Co., Ltd. and improved site content for real estate search site *Sumaity*, which resulted in higher commissions, were big sales drivers.

As a result, cumulative third quarter sales were 3,217 million yen (+29.7% year-on-year).

(b) Finance Business

The reduction of maximum contract periods for fire insurances implemented in October 2015, led to unusually high revenues for Kakaku.com Insurance, Inc. last fiscal year. As a result, cumulative sales in the third quarter of this fiscal year are lower compared to the same period last year.

Cumulative sales in the third quarter of this fiscal year were 678 million yen (-15.0% year-on-year). Operating sales were 92 million yen (-62.0% year-on-year).

(2) Explanation of Financial Condition

(a) Financial Condition

(Assets)

Total assets at the end of the third quarter of this fiscal year were 37,129 million yen, a decrease of 1,774 million yen compared to the end of the previous fiscal year. This was mainly due to income tax payments and dividend payments which resulted in a decrease of cash and deposits by 2,455 million yen which offset an increase of investment and other assets of 581 million yen.

(Liabilities)

Total liabilities were 4,733 million yen, a decrease of 2,059 million yen compared to the end of the previous fiscal year. This was due primarily to a decrease in income tax payables by 2,180 million yen.

(Equity)

Total equity at the end of the third quarter of this fiscal year was 32,396 million yen, an increase of 285 million yen compared to the end of the previous fiscal year. This was primarily attributable to recording net income attributable to owners of the parent of 10,735 million yen and buyback of 2,999 million yen in treasury stock, which offset recording dividend of 7,628 million yen in retained earnings, as well as cancellation of treasury stock of 2,776 million yen.

(b) Cash Flows

Cash and cash equivalents (collectively “cash”) at the end of the third quarter of this fiscal year were 25,863 million yen, a decrease by 2,455 million yen compared to the end of the previous fiscal year. Cash flows in each area of activity are as follows.

(Operating activities)

Net cash provided by operating activities was 9,711 million yen, compared to a cash inflow of 5,713 million yen in the same period of the previous fiscal year. The principal cash inflow factors were 15,461 million in profit before tax, which offset the effect of 6,721 million yen in income tax paid.

(Investing activities)

Net cash used by investing activities at the end of the third quarter of this fiscal year was 1,662 million yen, compared to a cash inflow of 1,505 million yen in the same period of the previous year. The principal cash outflow factors were 298 million for acquisition of tangible assets (such as servers), 880 million for acquisition of intangible assets (such as purchase of server software) as well as 510 million yen for the purchase of investment securities.

(Financing activities)

Net cash used in financing activities was 10,479 million yen, compared to a cash outflow of 6,155 million yen in the same period of the previous fiscal year. The principal cash outflow factors were 7,594 million in cash dividends paid and 3,012 million yen in acquisition of treasury stock.

(3) Explanation of Consolidated Financial Results Forecast and Other Forward-looking Information

Based on our company's recent results and other factors, we have revised our consolidated results for fiscal year 2016, announced on May 11 2016. For details, please refer to the announcement made on February 2, 2017, on the "Revision of Financial Forecasts for the Fiscal Year Ending March 31, 2017"

## 2. Matters Related to Summary Information (Notes)

### (1) Changes in Significant Subsidiaries during the Period under Review

Not applicable

It should be noted that, while it does not apply to changes in specified subsidiaries, the importance of Kakaku.com Financial has become so scarce, that it has been excluded from the scope of consolidation as of the first quarter of this accounting period.

### (2) Changes in Accounting Policies and Accounting Estimates

Changes in accounting policies

(Application of the “Practical Solution on Accounting for Changes in Depreciation Method related to the 2016 Tax Law Changes”)

Following a revision to the Corporation Tax Act, the “Practical Solution on Accounting for Changes in Depreciation Method related to the 2016 Tax Law Changes” (ASBJ PITF No. 32, June 17, 2016) was applied from the first quarter of the current fiscal year, and changed the depreciation method for facilities attached to buildings and structures acquired on or after April 1, 2016, from the declining balance method to the straight line method.

The effect of these changes on the consolidated financial results for the first half of the current fiscal year is immaterial.

### (3) Additional Information

(Implementation Guidance on the Recoverability of Deferred Tax Assets)

The “Implementation Guidance on Recoverability of Deferred Tax Assets” (ASBJ Guidance No. 26 March 28, 2016) has been applied from the first quarter of the current fiscal year.

### 3. Consolidated Financial Statements

#### (1) Consolidated Balance Sheets

(Unit: ¥ thousand)

	As of March 31, 2016	As of December 31, 2016
<b>Assets</b>		
Current assets		
Cash and deposits	28,319,130	25,863,592
Notes and accounts receivable - trade	5,764,560	5,644,615
Deferred tax assets	367,144	113,447
Other	226,052	481,330
Allowance for doubtful accounts	(3,202)	(1,770)
Total current assets	34,673,685	32,101,214
Non-current assets		
Property, plant and equipment	855,950	912,956
Intangible assets		
Goodwill	215,267	196,805
Software	1,651,728	1,705,571
Other	111,706	235,646
Total intangible assets	1,978,702	2,138,023
Investments and other assets		
Deferred tax assets	50,458	133,211
Other	1,349,701	1,846,338
Allowance for doubtful accounts	(4,505)	(2,181)
Total investments and other assets	1,395,654	1,977,368
Total non-current assets	4,230,306	5,028,348
Total assets	38,903,992	37,129,563
<b>Liabilities</b>		
Current liabilities		
Income taxes payable	3,780,017	1,599,826
Provision for bonuses	384,694	201,303
Provision for directors' bonuses	—	25,875
Other	2,458,464	2,688,411
Total current liabilities	6,623,176	4,515,415
Non-current liabilities		
Asset retirement obligations	119,739	140,487
Other	50,060	77,552
Total non-current liabilities	169,799	218,039
Total liabilities	6,792,975	4,733,455
<b>Net assets</b>		
Shareholders' equity		
Capital stock	915,984	915,984
Capital surplus	819,037	819,037
Retained earnings	31,894,297	32,123,995
Treasury shares	(1,984,111)	(1,942,420)
Total shareholders' equity	31,645,208	31,916,597
Accumulated other comprehensive income		
Valuation difference on available-for-sale securities	78,810	60,056
Foreign currency translation adjustment	15,127	12,338
Total accumulated other comprehensive income	93,938	72,395
Subscription rights to shares	188,426	184,860
Non-controlling interests	183,442	222,254
Total net assets	32,111,016	32,396,108
Total liabilities and net assets	38,903,992	37,129,563

(2) Quarterly Consolidated Statements of Income and Quarterly Consolidated Statements of Comprehensive Income  
Quarterly Consolidates Statements of Income  
(Cumulative Consolidated Third Quarter)

(Unit: ¥ thousand)

	Nine months ended December 31, 2015	Nine months ended December 31, 2016
Net sales	29,767,451	33,249,212
Cost of sales	2,878,131	3,478,506
Gross profit	26,889,319	29,770,705
Selling, general and administrative expenses	13,146,144	14,338,479
Operating income	13,743,175	15,432,226
Non-operating income		
Interest income	13,369	1,543
Dividend income	2,841	3,391
Distribution profit	38,459	—
Subsidy income	—	4,482
Other	13,154	3,704
Total non-operating income	67,824	13,121
Non-operating expenses		
Interest expenses	8	—
Loss on investments in partnership	—	4,899
Share issuance cost	298	207
Commission for purchase of treasury shares	29	12,651
Foreign exchange losses	263	—
Other	92	40
Total non-operating expenses	692	17,798
Ordinary income	13,810,307	15,427,549
Extraordinary income		
Gain on sales of investment securities	—	34,000
Total extraordinary income	—	34,000
Extraordinary losses		
Loss on transfer of business	12,340	—
Total extraordinary losses	12,340	—
Profit before income taxes	13,797,967	15,461,549
Income taxes - current	4,374,442	4,494,522
Income taxes - deferred	171,397	192,374
Total income taxes	4,545,839	4,686,896
Profit	9,252,127	10,774,652
Profit attributable to non-controlling interests	6,129	38,811
Profit attributable to owners of parent	9,245,997	10,735,841

Quarterly Consolidated Statement of Comprehensive Income  
(Cumulative Consolidated Third Quarter)

(Unit: ¥ thousand)

	Nine months ended December 31, 2015	Nine months ended December 31, 2016
Profit	9,252,127	10,774,652
Other comprehensive income		
Valuation difference on available-for-sale securities	102,955	(18,754)
Foreign currency translation adjustment	1,147	(2,789)
Total other comprehensive income	104,103	(21,543)
Comprehensive income	9,356,231	10,753,109
Comprehensive income attributable to		
Comprehensive income attributable to owners of parent	9,350,095	10,714,297
Comprehensive income attributable to non-controlling interests	6,135	38,811

Quarterly Consolidates Statements of Income  
(Consolidated Third Quarter)

(Unit: ¥ thousand)

	3rd quarter ended December 31, 2015	3rd quarter ended December 31, 2016
Net sales	10,558,453	11,405,421
Cost of sales	929,146	1,007,623
Gross profit	9,629,307	10,397,797
Selling, general and administrative expenses	4,558,041	4,998,826
Operating income	5,071,266	5,398,971
Non-operating income		
Interest income	4,005	387
Distribution profit	11,632	—
Subsidy income	—	4,482
Foreign exchange gains	131	4,588
Other	8,792	860
Total non-operating income	24,561	10,317
Non-operating expenses		
Loss on investments in partnership	—	4,899
Other	—	14
Total non-operating expenses	—	4,914
Ordinary income	5,095,827	5,404,374
Profit before income taxes	5,095,827	5,404,374
Income taxes - current	1,559,491	1,505,566
Income taxes - deferred	155,256	172,666
Total income taxes	1,714,747	1,678,233
Profit	3,381,079	3,726,141
Profit attributable to non-controlling interests	2,130	14,966
Profit attributable to owners of parent	3,378,948	3,711,174

Quarterly Consolidated Statement of Comprehensive Income  
(Consolidated Third Quarter)

(Unit: ¥ thousand)

	3rd quarter ended December 31, 2015	3rd quarter ended December 31, 2016
Profit	3,381,079	3,726,141
Other comprehensive income		
Valuation difference on available-for-sale securities	106,906	41,788
Foreign currency translation adjustment	737	(2,492)
Total other comprehensive income	107,644	39,295
Comprehensive income	3,488,724	3,765,437
Comprehensive income attributable to		
Comprehensive income attributable to owners of parent	3,486,602	3,750,470
Comprehensive income attributable to non-controlling interests	2,121	14,966

### (3) Consolidated Statements of Cash Flows

(Unit: ¥ thousand)

	Nine months ended December 31, 2015	Nine months ended December 31, 2016
<b>Cash flows from operating activities</b>		
Profit before income taxes	13,797,967	15,461,549
Depreciation	736,228	928,622
Loss (gain) on transfer of business	12,340	—
Amortization of goodwill	18,462	18,462
Share-based compensation expenses	36,019	26,253
Increase (decrease) in provision for bonuses	(141,476)	(183,391)
Increase (decrease) in provision for directors' bonuses	—	25,875
Increase (decrease) in allowance for doubtful accounts	178	(3,756)
Interest income	(13,369)	(1,543)
Dividend income	—	(3,391)
Interest expenses	8	—
Distribution profit	(38,459)	—
Share issuance cost	298	207
Loss (gain) on investments in partnership	—	4,899
Loss (gain) on sales of investment securities	—	(34,000)
Decrease (increase) in notes and accounts receivable - trade	(309,934)	119,944
Decrease (increase) in inventories	474	264
Increase (decrease) in notes and accounts payable - trade	70,633	4,060
Increase (decrease) in accrued consumption taxes	(519,442)	(85,294)
Increase (decrease) in accounts payable - other	(69,333)	18,678
Increase (decrease) in advances received	61,663	(12,408)
Other, net	(1,557,259)	139,362
Subtotal	12,084,998	16,424,393
Interest and dividend income received	17,266	7,912
Interest expenses paid	(8)	—
Income taxes paid	(6,388,783)	(6,721,001)
Net cash provided by (used in) operating activities	5,713,472	9,711,305
<b>Cash flows from investing activities</b>		
Purchase of property, plant and equipment	(166,560)	(298,455)
Purchase of intangible assets	(860,997)	(880,949)
Purchase of investment securities	(451,066)	(510,010)
Proceeds from withdrawal of time deposits	3,000,000	—
Proceeds from sales of investment securities	—	35,000
Payments for lease and guarantee deposits	(70,956)	(8,169)
Proceeds from collection of lease and guarantee deposits	2,572	35
Distribution profit	39,448	—
Proceeds from transfer of business	12,960	—
Other, net	(113)	—
Net cash provided by (used in) investing activities	1,505,286	(1,662,549)

(Unit: ¥ thousand)

	Nine months ended December 31, 2015	Nine months ended December 31, 2016
Cash flows from financing activities		
Decrease in short-term loans payable	(19,000)	—
Increase in short-term loans payable	19,000	—
Proceeds from disposal of treasury shares	299,919	—
Purchase of treasury shares	(3,351,158)	(3,012,555)
Cash dividends paid	(3,517,427)	(7,594,199)
Proceeds from exercise of share options	413,457	127,398
Net cash provided by (used in) financing activities	(6,155,209)	(10,479,357)
Effect of exchange rate change on cash and cash equivalents	1,130	(2,812)
Net increase (decrease) in cash and cash equivalents	1,064,680	(2,433,413)
Cash and cash equivalents at beginning of period	21,772,815	28,319,130
Increase (decrease) in cash and cash equivalents resulting from change of scope of consolidation	—	(22,124)
Cash and cash equivalents at end of period	22,837,495	*25,863,592

#### (4) Notes on Consolidated Financial Statement

(Notes regarding the going concern assumption)

Not applicable.

(Notes regarding significant changes in shareholders' equity)

Acquisition and cancellation of treasury stock

In accordance with a resolution passed by the Board of Directors on June 15, 2016, the Company conducted an acquisition of 1,495,800 shares in treasury stock, resulting in an increase in treasury stock by 2,999,904 thousand yen. In addition, in accordance with a resolution passed by the Board of Directors on August 4, 2016, the Company cancelled 1,400,000 shares in treasury stock, resulting in a decrease of both retained earnings and treasury stock by 2,776,200 thousand yen.

As a result, retained earnings at the end of the third quarter of the current fiscal year was 32,123,995 thousand yen and treasury stock was 1,942,420 thousand yen.

(Segment Information)

I. Nine months ended December 2015 (from April 1, 2015 to December 31, 2015)

1. Sales and income (loss) by reportable segment

(Unit: ¥ thousand)

	Internet Media	Finance	Total
Net sales			
Sales to external customers	28,969,154	798,296	29,767,451
Inter-segment sales or transfers	1,085	5	1,090
Total	28,970,239	798,301	29,768,541
Segment income	13,497,571	241,964	13,739,535

2. Reconciliation of total of reportable segments' operating income/loss to consolidated financial statement

(Unit: ¥ thousand)

Income	Amount
Total of reportable segments	13,739,535
Intersegment sales or transfers	3,640
Operating income as stated in the consolidated financial statement	13,743,175

3. Information concerning impairment loss for non-current assets or Goodwill, by reportable segment

(Significant impairment loss for non-current assets)

Not applicable.

(Significant changes in goodwill)

Not applicable.

(Significant changes in negative goodwill)

Not applicable.

II. Nine months ended December 2016 (from April 1, 2016 to December 31, 2016)

1. Sales and income (loss) by reportable segment

(Unit: ¥ thousand)

	Internet Media	Finance	Total
Net sales			
Sales to external customers	32,570,966	678,246	33,249,212
Inter-segment sales or transfers	2,138	-	2,138
Total	32,573,104	678,246	33,251,350
Segment income	15,336,593	92,033	15,428,626

2. Reconciliation of total of reportable segments' operating income/loss to consolidated financial statement  
(Unit: ¥ thousand)

Income	Amount
Total of reportable segments	15,428,626
Intersegment sales or transfers	3,600
Operating income as stated in the consolidated financial statement	15,432,226

3. Information concerning impairment loss for non-current assets or Goodwill, by reportable segment

(Significant impairment loss for non-current assets)

Not applicable.

(Significant changes in goodwill)

Not applicable.

(Significant Subsequent Events)

Not applicable