# Document and entity information

| | Apr 2015 | Jan 2015 |
|---|---|---|
| Company information | | |
| Company information | | |
| FASF member mark | | true |
| Document name | | 第3四半期決算短信〔日本基準〕(連結) |
| Filing date | | 2015-03-13 |
| Company name | | ZAPPALLAS,INC. |
| Stock exchange listings | | |
| Tokyo | | true |
| Tokyo 1st section | | true |
| Tokyo 2nd section | | - |
| Tokyo Mothers | | - |
| Tokyo JASDAQ | | - |
| Tokyo PRO Market | | - |
| Tokyo Others | | - |
| Nagoya | | - |
| Nagoya 1st section | | - |
| Nagoya 2nd section | | - |
| Nagoya Centrex | | - |
| Nagoya Others | | - |
| Sapporo | | - |
| Sapporo | | - |
| Sapporo Ambitious | | - |
| Sapporo Others | | - |
| Fukuoka | | - |
| Fukuoka | | - |
| Fukuoka Q-Board | | - |
| Fukuoka Others | | - |
| Green Sheet | | - |
| Japan Securities Dealers Association | | - |
| Securities code | | 37700 |
| URL | | http://www.zappallas.com |
| Business category | | |
| General Business | true | |
| Specific Business | - | |
| Fiscal Year End | 2015-04-30 | |
| Quarterly period | | 3 |
| Representative | | |
| Title | | 代表取締役会長兼社長 |
| Name | | 川嶋　真理 |
| Inquiries | | |
| Title | | 取締役　管理グループゼネラルマネジャー |
| Name | | 小林　真人 |
| Tel | | 03-6434-1036 |
| Other | | |
| Quarterly statement filing date (as planned) | | 2015-03-16 |
| Supplemental material of quarterly results | | true |
| Way of getting | | - |
| Convening briefing of quarterly results | | - |
| Target for briefing of quarterly results | | - |
| Note to fraction processing method | | （百万円未満切捨て） |

# Business Results-Quarterly operating results

(in millions of yens)

| | Jan 2015 | Jan 2014 |
|---|---|---|
| Quarterly operating results | | |
| Quarterly operating results | | |
| Consolidated operating results | | |
| Consolidated income statements information | | |
| Net sales | | |
| Net sales | 5,568 | 5,811 |
| % change | -4.2 | -12.3 |

| | | |
|---|---|---|
| Operating income | | |
| Operating income | 381 | 459 |
| % change | -16.9 | -61.7 |
| Ordinary income | | |
| Ordinary income | 584 | 499 |
| % change | 17.0 | -62.7 |
| Net income | | |
| Net income | -38 | 319 |
| % change | - | -64.3 |
| Note to consolidated income statements information | | |
| Comprehensive income | | |
| Comprehensive income | -27 | 443 |
| Change in comprehensive income | - | -46.2 |
| Other consolidated operating results | | |
| Net income per share (Yen) | -3.06 | 25.28 |
| Diluted net income per share (Yen) | - | 25.13 |
| Note to consolidated operating results | | |
| Note to operating results | （注）1株当たり四半期純利益及び潜在株式調整後1株当たり四半期純利益については、平成25年11月1日付で当社普通株式1株につき100株の割合をもって株式分割を行ったことをふまえ、前連結会計年度の期首に同株式分割が行われたものと仮定し当該数値を算出しております。 | |

## Business Results-Quarterly financial positions

(in millions of yens)

| | Jan 2015 | Apr 2014 |
|---|---|---|
| Quarterly financial positions | | |
| Quarterly financial positions | | |
| Consolidated financial positions | | |
| Total assets | 9,513 | 10,056 |
| Net assets | 8,082 | 8,390 |
| Capital adequacy ratio (%) | 84.8 | 82.6 |
| Net assets per share (Yen) | 633.83 | 652.73 |
| Note to consolidated financial positions | | |
| Owner's equity | 8,070 | 8,310 |
| Note to financial positions | - | |

## Business Results-Note to quarterly business results

| | Jan 2015 |
|---|---|
| Quarterly note to business results | |
| Quarterly note to business results | |
| Note to consolidated financial results | |
| Note to consolidated financial results | - |

## Quarterly Dividends

(in millions of yens)

| | Apr 2015 | Jan 2015 | Apr 2014 |
|---|---|---|---|
| Quarterly dividends | | | |
| Quarterly dividends | | | |
| Dividends | | | |
| Dividend per share (Yen) | | | |
| Dividend per share (Yen) | | | |
| First quarter | | | |
| Result | - | | - |
| Second quarter | | | |
| Result | | 0.00 | 0.00 |
| Third quarter | | | |
| Result | - | | - |
| Year end | | | |

| | | | | |
|---|---|---|---|---|
| Result | | | | 22.00 |
| Forecast | | 10.00 | | |
| Upper | - | | | |
| Lower | - | | | |
| Annual | | | | |
| Result | | | | 22.00 |
| Forecast | | 10.00 | | |
| Upper | - | | | |
| Lower | - | | | |
| Correction of dividend forecast from the most recent dividend forecast | | | | |
| Correction of dividend forecast from the most recent dividend forecast | | | | |
| Annual | true | | | |
| Note to dividends | | | | |
| Note to dividends | | | | |
| Annual | | | - | |

## Quarterly Forecasts

(in millions of yens)

| | Apr 2015 |
|---|---|
| Quarterly forecasts | |
| Quarterly forecasts | |
| Title for forecasts | 3. 平成27年 4月期の連結業績予想（平成26年 5月 1日～平成27年 4月30日） |
| Preamble to consolidated forecasts | |
| Preamble to forecasts | - |
| Main table of consolidated forecasts | |
| Net sales | |
| Net sales | |
| Forecast | 7,730 |
| Upper | - |
| Lower | - |
| % change | |
| Forecast | -5.2 |
| Upper | - |
| Lower | - |
| Operating income | |
| Operating income | |
| Forecast | 500 |
| Upper | - |
| Lower | - |
| % change | |
| Forecast | -30.8 |
| Upper | - |
| Lower | - |
| Ordinary income | |
| Ordinary income | |
| Forecast | 700 |
| Upper | - |
| Lower | - |
| % change | |
| Forecast | -7.0 |
| Upper | - |
| Lower | - |
| Net income | |
| Net income | |
| Forecast | 60 |
| Upper | - |
| Lower | - |
| % change | |
| Forecast | -84.0 |
| Upper | - |
| Lower | - |
| Net income per share (Yen) | |
| Net income per share (Yen) | |
| Forecast | 4.71 |
| Upper | - |
| Lower | - |

| | |
|---|---|
| Note to consolidated forecasts | |
| Note to forecasts | - |
| Correction of financial forecast from the most recent financial forecast | |
| Correction of financial forecast from the most recent financial forecast | |
| Forecast | true |

## Notes, Quarterly-Material changes in subsidiaries during this period changes in scope of consolidations resulting from change in subsidiaries

| | Jan 2015 |
|---|---|
| Material changes in subsidiaries during this period (Changes in scope of consolidations resulting from change is subsidiaries) | |
| Material changes in subsidiaries during this period (Changes in scope of consolidations resulting from change is subsidiaries) | |
| Others | |
| Material changes in subsidiaries during this period (Changes in scope of consolidations resulting from change is subsidiaries) | |
| Material changes in subsidiaries during this period (Changes in scope of consolidations resulting from change is subsidiaries) | - |
| Number of subsidiaries newly consolidated | - |
| Name of subsidiaries newly consolidated | - |
| Number of subsidiaries excluded from consolidation | - |
| Name of subsidiaries excluded from consolidation | - |
| Note to material changes in subsidiaries during this period | |
| Note to material changes in subsidiaries during this period | - |

## Notes, Quarterly-Applying of specific accounting of the consolidated quarterly financial statements

| | Jan 2015 |
|---|---|
| Applying of specific accounting of the consolidated quarterly financial statements | |
| Applying of specific accounting of the consolidated quarterly financial statements | |
| Others | |
| Applying of specific accounting of the consolidated quarterly financial statements | |
| Applying of specific accounting of the consolidated quarterly financial statements | - |
| Note to applying of specific accounting of the consolidated quarterly financial statements | |
| Note to applying of specific accounting of the consolidated quarterly financial statements | - |

## Notes, Quarterly-Changes in accounting policies and accounting estimates retrospective restatement

| | Jan 2015 |
|---|---|
| Changes in accounting policies, accounting estimates and retrospective restatement | |
| Changes in accounting policies, accounting estimates and retrospective restatement | |
| Others | |
| Changes in accounting policies, accounting estimates and retrospective restatement | |
| Changes in accounting policies based on revisions of accounting standard | - |
| Changes in accounting policies other than ones based on revisions of accounting standard | - |
| Changes in accounting estimates | - |
| Retrospective restatement | - |
| Note to changes in accounting policies, accounting estimates and retrospective restatement | |
| Note to changes in accounting policies, accounting estimates and retrospective restatement | |

## Notes, Quarterly-Number of issued and outstanding shares common stock

| | Jan 2015 | Apr 2014 | Jan 2014 |
|---|---|---|---|

| | | | |
|---|---|---|---|
| Number of issued and outstanding shares (common stock) | | | |
| Number of issued and outstanding shares (common stock) | | | |
| Others | | | |
| Number of issued and outstanding shares (common stock) | | | |
| Number of issued and outstanding shares at the end of fiscal year (including treasury stock) | 13,651,000 | 13,651,000 | |
| Number of treasury stock at the end of fiscal year | 918,500 | 918,500 | |
| Average number of shares | 12,732,500 | | 12,625,543 |
| Note to number of issued and outstanding shares (common stock) | | | |
| Note to number of issued and outstanding shares (common stock) | - | | |

**This information is a summary of the earnings report. It does not contain all details included in the earnings report disclosed in Japanese.**