March 2, 2016

For Immediate Release

Skylark Co., Ltd.
Representative: Makoto Tani, Representative Director, President and Chief Executive Officer
(Code: 3197, Tokyo Stock Exchange, 1st Section)
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Notice of partial amendment to the Consolidated Financial Report For the Six-month Period Ended June 30, 2015 (IFRS)

We hereby notify you a follows of the addition of a breakdown of the dividends paid from the capital surplus to the 'Consolidated Financial Report For the Six-month Period Ended June 30, 2015 (IFRS)', announced on August 13, 2015, and attach the amended summary data as a PDF file hereto. This amendment does not make any changes to the numeric data (XBRL). The additions have been underlined.

Furthermore, there have been no changes to the amount of our dividends or our dividend policy.

1. Supplemental Information

○ Financial Report Summary Information Page 1

2. Dividends

【Prior to the additions】

<Extract>

(Note 1) Revision of dividend forecast: None

(Note 2) The Company carried out a 100-for-1 share split of the common stock on August 4, 2014. The effect of the share split has been taken into consideration in calculating dividends per share for the fiscal year ended December 31, 2014, the six-month period ended June 30, 2015 and the fiscal year ending December 31, 2015 (Forecasted).

【Following the additions】

<Extract>

(Note 1) Revision of dividend forecast: None

(Note 2) The Company carried out a 100-for-1 share split of the common stock on August 4, 2014. The effect of the share split has been taken into consideration in calculating dividends per share for the fiscal year ended December 31, 2014, the six-month period ended June 30, 2015 and the fiscal year ending December 31, 2015 (Forecasted).

(Note 3)Funds used for dividends for the second quarter for the fiscal year ended December 31, 2015 include capital surplus. For details, please see "Breakdown of Dividends Paid from Capital Surplus" below.

【Additions】

"Breakdown of Dividends Paid from Capital Surplus" has been added to the PDF data.

2. Reasons for the amendment

Where capital surplus is used for payment of dividends, it is required to make a statement to such effect and include as summary information a detailed breakdown of such information and the ratio of decrease in net assets, which was omitted from the report. As we have identified this omission in our report, we have made this amendment.

Consolidated Financial Report
For the Six-month Period Ended June 30, 2015 (IFRS)

August 13, 2015

Company Name	SKYLARK CO., LTD	Stock Exchange Listing: Tokyo Stock Exchange, 1st Section
Securities Code	3197	URL: http://www.skylark.co.jp
Representative	Makoto Tani, President and Chief Executive Officer	
Contact for enquiries	Shunichi Shibata, Investor Relations Department Director	(TEL) 0422-51-8111

Quarterly statement filing date (as planned)	August 13, 2015
Supplemental material of quarterly results	Yes
Dividend payable date (as planned)	September 14, 2015
Convening briefing of quarterly results	Yes (for financial analysts and institutional investors)

(Millions of yen; amounts are rounded to the nearest million yen)

1. Consolidated Financial Results for the Six-month Period Ended June 30, 2015

(1) Consolidated Operating Results

(Percentages represent year-on-year changes)

	Revenue		Operating profit		Income before income taxes		Net income		Net income attributable to owners of the Company		Total comprehensive income	
	(Millions of yen)	(%)	(Millions of yen)	(%)	(Millions of yen)	(%)	(Millions of yen)	(%)	(Millions of yen)	(%)	(Millions of yen)	(%)
Six-month period ended June 30, 2015	172,692	4.2	12,187	8.1	10,635	26.6	6,574	47.3	6,566	47.4	5,705	29.2
Six-month period ended June 30, 2014	165,684	2.4	11,273	3.3	8,399	172.4	4,462	151.7	4,454	151.9	4,417	134.1

	Basic earnings per share	Diluted earnings per share
	(Yen)	(Yen)
Six-month period ended June 30, 2015	33.81	33.47
Six-month period ended June 30, 2014	23.43	23.43

(Reference)

EBITDA	Six-month period ended June 30, 2015	18,943 million yen	(7.7%)	Six-month period ended June 30, 2014	17,581 million yen
Adjusted EBITDA	Six-month period ended June 30, 2015	21,305 million yen	(12.5%)	Six-month period ended June 30, 2014	18,945 million yen
Adjusted net income	Six-month period ended June 30, 2015	7,474 million yen	(52.0%)	Six-month period ended June 30, 2014	4,916 million yen

(Note 1) The Company uses EBITDA, adjusted EBITDA and adjusted net income to evaluate the results of our operations. Refer to "* Notes for using forecasted information and other matters (3) ~ (5)" below for details.

(Note 2) The Company carried out a 100-for-1 share split of the common stock on August 4, 2014. Accordingly, the basic earnings per share and diluted earnings per share for the six-month periods ended June 30, 2015 and 2014, respectively, are calculated assuming the share split came into effect at the beginning of the fiscal year ended December 31, 2014.

(2) Consolidated Financial Position

	Total assets	Total equity	Equity attributable to owners of the Company	Ratio of equity attributable to owners of the Company to total assets
	(Millions of yen)	(Millions of yen)	(Millions of yen)	(%)
As of June 30, 2015	308,336	97,150	97,073	31.5
As of December 31, 2014	312,155	93,757	93,691	30.0

2. Dividends

	Dividends per share				
	First quarter	Second quarter	Third quarter	Fourth quarter	Total
	(Yen)	(Yen)	(Yen)	(Yen)	(Yen)
Fiscal year ended December 31, 2014	—	0.00	—	13.52	—
Fiscal year ending December 31, 2015	—	11.80			
Fiscal year ending December 31, 2015 (Forecasted)			—	18.20	30.00

(Note 1) Revision of dividend forecast: None

(Note 2) The Company carried out a 100-for-1 share split of the common stock on August 4, 2014. The effect of the share split has been taken into consideration in calculating dividends per share for the fiscal year ended December 31, 2014, the six-month period ended June 30, 2015 and the fiscal year ending December 31, 2015 (Forecasted).

(Note 3)Funds used for dividends for the second quarter ended December 31, 2015 include capital surplus. For details, please see "Breakdown of Dividends Paid from Capital Surplus" below.

3. Forecasts on the Consolidated Financial Results for the Year Ending December 31, 2015 (January 1, 2015 - December 31, 2015)

(Percentages represent year-on-year changes)

	Revenue		Operating profit		Income before income taxes		Net income attributable to owners of the Company		Basic earnings per share
	(Millions of yen)	(%)	(Millions of yen)	(%)	(Millions of yen)	(%)	(Millions of yen)	(%)	(Yen)
Fiscal year ending December 31, 2015	349,500	2.8	26,600	22.9	23,300	39.0	14,190	49.9	73.07

(Note 1) Revision of forecasts on the results of operations: None

(Reference)

EBITDA	Fiscal year ending December 31, 2015 (Forecasted)	40,900 million yen	(17.6%)
Adjusted EBITDA	Fiscal year ending December 31, 2015 (Forecasted)	42,800 million yen	(1.4%)
Adjusted net income	Fiscal year ending December 31, 2015 (Forecasted)	14,700 million yen	(11.6%)

*** Notes**

(1) Changes in status of significant subsidiaries during the period (changes in specified subsidiaries accompanying changes in scope of consolidation): No

Number of subsidiaries newly consolidated: -

Number of subsidiaries excluded from consolidation: -

(2) Changes in accounting policies and accounting estimates

(i) Changes in accounting policies required by IFRSs: Yes

(ii) Changes in accounting policies other than those in (i): Yes

(iii) Changes in accounting estimates: Yes

(3) Number of issued shares (common stock)

(i) Number of issued shares (including treasury stock)	As of June 30, 2015	194,208,700	As of December 31, 2014	194,208,700
(ii) Number of treasury stock	As of June 30, 2015	－	As of December 31, 2014	－
(iii) Number of average issued shares during the period	As of June 30, 2015	194,208,700	As of June 30, 2014	190,070,700

(Note) The Company carried out a 100-for-1 share split of the common stock on August 4, 2014. Accordingly, the numbers of shares are calculated assuming that the share split came into effect at the beginning of the fiscal year ended December 31, 2014.

* Implementation status of quarterly review procedures

This quarterly report is not subject to quarterly review procedures required by the Financial Instruments and Exchange Act. The quarterly review procedures for the condensed interim consolidated financial statements required by the Act have been completed at the date of this report.

* Notes for using forecasted information and other matters

(1) The Group has adopted International Financial Reporting Standards (IFRSs).

(2) The forecasts above are based on information available at the date of this report and certain assumptions deemed to be reasonable. The Company does not provide any assurance as to achievement of these forecasts. In addition, the actual results may vary materially from the forecasts due to various uncertainties. Refer to page 4 of Appendix "1. Qualitative Information on the Consolidated Financial Results for the Six-month Period Ended June 30, 2015 (3) Explanation of the Forward-looking Statements including the Forecasts on the Consolidated Results" for further details and disclaimer regarding the use of the forecasts and certain assumptions used in developing them.

(3) Refer to page 2 of Appendix "1. Qualitative Information on the Consolidated Financial Results for the Six-month Period Ended June 30, 2015 (1) Qualitative Information on the Consolidated Operating Results" for the details of EBITDA, adjusted EBITDA and adjusted net income.

(4) EBITDA, adjusted EBITDA and adjusted net income are not measures prescribed in accordance with IFRS but are financial measures that the Group believes are useful for investors to assess the operating results of our business. These measures exclude the effect of items which we consider not to be indicative of the results of our normal operations or comparative to our competitors' operating results, such as non-cash or cost items not expected to recur following the listing, including the advisory fees in accordance with the BCPL management agreement, IPO and public offering-related expenses and amount associated with the change in accounting estimates due to qualified listing.

(5) Our definition of EBITDA, adjusted EBITDA and adjusted net income may not be comparable to similarly titled measures of other companies in our industry, which may define these or similarly titled measures differently, thereby diminishing their usefulness.

"Breakdown of Dividends Paid from Capital Surplus"

The breakdown of dividends paid from capital surplus distributed for the second quarter ended December 31, 2015 is as follows.

Reference Date	At the end of the Second Quarter
Dividend per share	11.80 Yen
Total dividends	2,292 Million Yen

(Note) Ratio of decrease in net assets: 0.000