(Summary Translation)

Consolidated Financial Results for the Third Quarter of Fiscal Year Ending March 31, 2016 (Nine Months Ended December 31, 2015) (Based on J-GAAP)

February 10, 2016

Company name: T-Gaia Corp. Listing: Tokyo Stock Exchange, First Section
Stock code: 3738 URL: http://www.t-gaia.co.jp/
Representative: Toshifumi Shibuya, President & CEO
Contact: Michihiro Matano, General Manager, Corporate Planning & Strategy Dept. Tel: +81-3-6409-1010
Scheduled date of filing Securities Report: February 12, 2016
Financial results supplementary explanatory documents: Yes
Financial results presentation: No

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

1. Consolidated Financial Results for the Third Quarter of Fiscal Year Ending March 31, 2016 (April 1, 2015 –Dec. 31, 2015)

(1) Consolidated results of operations (six months) (Percentages represent year-over-year changes)

	Net sales		Operating income		Ordinary income		Net income	
	Million yen	%	Million yen	%	Million yen	%	Million yen	%
3Q FY 2016	453,284	(2.3)	9,808	1.2	9,785	1.5	5,888	10.4
3Q FY 2015	464,092	(8.9)	9,693	15.4	9,637	15.5	5,333	16.1

(Note) Comprehensive income (million yen): 3Q FY 2016:5,941 (9.8%) 3Q FY 2015:5,410 (16.2%)

	Net income per share	Diluted net income per share
	Yen	Yen
3Q FY 2016	85.61	—
3Q FY 2015	77.56	—

(2)Consolidated financial position

	Total assets	Net assets	Equity ratio
	Million yen	Million yen	%
3Q FY 2016	95,078	32,395	33.9
FY 2015	90,080	29,286	32.3

Reference: Shareholders' equity (million yen): 3Q FY 2016: 32,209 FY 2015: 29,104

2. Dividends

	Annual dividends				
	1Q-end	Interim	3Q-end	Yearend	Annual
	Yen	Yen	Yen	Yen	Yen
FY 2015	—	17.50	—	20.00	37.50
FY 2016	—	20.50			
FY 2016 (forecasts)			—	20.50	41.00

Note: Revisions to the dividend forecast in the current quarter: None

3. Consolidated forecasts for the Fiscal Year Ending March 31, 2016 (April 1, 2015 – March 31, 2016)

(Percentages represent year-over-year changes)

	Net sales		Operating income		Ordinary income		Net income		Net income per share
	Million yen	%	Million yen	%	Million yen	%	Million yen	%	Yen
Full year	655,000	2.0	15,000	4.8	14,900	5.0	9,000	16.2	130.86

Note: Revisions to the financial forecast in the current quarter: None

Notes

(1) Changes in significant subsidiaries during the consolidated period (nine months) under review (changes in subsidiaries accompanying change in the scope of consolidation): None

New: None (Company name:)

Excluded: None (Company name:)

(2) Changes in accounting procedures specific to creation of quarterly consolidated financial statements: None

(3) Changes in accounting principles, estimates and restatement

1) Changes in accounting principles caused by revision of accounting standards: Yes
2) Changes in accounting principles other than those mentioned above: None
3) Changes in accounting estimates: None
4) Restatement: None

(Note) For further information, please refer to "2.Summary (Notes) Information" on page 3 of the Attachment to the summary of quarterly financial statement.

(4) Number of shares issued and outstanding (shares of common stock)

1) Number of shares outstanding (including treasury stock) at end of period	3Q FY 2016	79,074,000 shares	FY 2015	79,074,000 shares
2) Number of treasury stock at end of period	3Q FY 2016	10,300,357 shares	FY 2015	10,300,336shares
3) Average number of shares outstanding during the period (nine months)	3Q FY 2016	68,773,651 shares	3Q FY 2015	68,756,237 shares

* Implementation of quarterly review procedures

The consolidated financial statement is not subject to audit procedures pursuant to the Financial Instruments and Exchange Act.
At the time of disclosure of the consolidated financial statement, the audit procedures of consolidated financial statements pursuant to the FIEA are already completed.

* Cautionary statement with respect to forward-looking statements

(Disclaimer on forward-looking statements)

These materials contain forward-looking information including earnings projections based on information currently available to the Company and certain assumptions considered reasonable in the judgment of the Company. Nothing contained in these materials is meant to suggest that the Company promises to attain the said projections. Moreover, due to various factors, actual results may materially differ from projections. Concerning matters to be observed regarding the assumptions underlying earnings projections and concerning the use of earnings projections, please refer to "(3) Qualitative information concerning consolidated business performance forecast" under "1. Qualitative Information Concerning the Third Quarter Financial Results" on page3 of the Attachment to the summary of quarterly financial statement.

(Concerning 3Q earnings supplementary explanatory documents)

* 3Q earnings supplementary explanatory documents will be posted on the English site for Investors of T-Gaia Corp. afterward.