

February 13, 2017

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Notice of Differences between Consolidated Earnings Forecast and Actual Results

Livesense Inc. hereby announces that it has found differences between the consolidated earnings forecast for the fiscal year ending on December 31, 2016, which was released on August 12, 2016, and the actual result released today.

1. Differences between the consolidated earnings forecast and the actual results (January 1, 2016 to December 31, 2016)

Unit: Millions of Yen

	Net Sales	Operating Income	Ordinary income	Profit attributable to owners of parent	Net Income Per Share
Previously Announced Forecast (A)	5,500	450	465	-60	Yen -2.14
Actual Results (B)	5,366	515	574	28	1.01
Amount of Change (B-A)	-133	65	109	88	3.15
Percentage Change (%)	-2.4	14.6	23.6	-	-
Reference: Actual Result for Year-earlier Period	5,069	7	19	10	0.39

2. Reasons for Differences between Consolidated Earnings Forecast and Actual Results

In regards to profit attributable to owners of parent, a ¥60 million deficit had been forecast in light of the impact of the extraordinary loss (goodwill impairment loss) initially anticipated for the second quarter. However, as a result of some operating expenses not being used and collection of a cancellation fee from a company using our services, both operating income and ordinary income were higher than expected. As a result, differences arose in both profit attributable to owners of parent and net income per share.