

Summary of Business Results for the First Quarter Ended December 31, 2012

[Japan GAAP] (Consolidated)

January 31, 2013

Company Yumeshin Holdings Co., Ltd.
 Stock Code 2362 URL <http://www.yumeshin.co.jp>
 Representative Shingo Sato, President and Chairman
 Contact Daio Sato, Director
 Expected date of filing of quarterly report: February 14, 2013
 Expected starting date of dividend payment: —
 Preparation of quarterly supplementary financial document: None
 Quarterly results briefing: None

Listed on the OSE

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(Rounded down to million yen)

1. Consolidated business results for the three months ended December 2012 (October 1, 2012 through December 31, 2012)

(1) Consolidated results of operations

(% change from the previous corresponding period)

	Net sales		Operating income		Ordinary income		Net income	
	Million yen	%	Million yen	%	Million yen	%	Million yen	%
Three months ended Dec. 2012	3,005	12.8	394	46.1	476	68.7	310	75.0
Three months ended Dec. 2011	2,663	94.6	269	65.2	282	51.7	177	73.4

(Note) Comprehensive income

Three months ended December 2012: 361 million yen (89.1%)

Three months ended December 2011: 191 million yen (78.8%)

	Net income per share		Diluted net income per share	
	Yen		Yen	
Three months ended Dec. 2012	5.27		5.23	
Three months ended Dec. 2011	3.03		—	

(2) Consolidated financial position

	Total assets		Net assets		Shareholders' equity ratio	
	Million yen		Million yen		%	
As of Dec. 2012	7,823		2,925		34.1	
As of Sept. 2012	7,669		2,335		27.4	

(Reference) Shareholders' equity

As of December 2012: 2,670 million yen

As of September 2012: 2,098 million yen

2. Dividends

	Annual dividend				
	End of 1Q	End of 2Q	End of 3Q	Year-end	Total
	Yen	Yen	Yen	Yen	Yen
Year ended Sept. 2012	—	1.50	—	2.50	4.00
Year ending Sept. 2013	—				
Year ending Sept. 2013 (forecast)		3.00	—	3.00	6.00

(Note) Revisions to recent dividend forecast: None

3. Forecast of consolidated business results for the year ending September 2013

(October 1, 2012 through September 30, 2013)

(% change from the previous year)

	Net sales		Operating income		Ordinary income		Net income		Net income per share	
	Million yen	%	Million yen	%	Million yen	%	Million yen	%	Yen	
For the six months ending Mar. 2013	6,400	17.8	950	59.8	970	51.9	550	39.7	9.39	
Year ending Sept. 2013	13,500	22.9	2,100	75.8	2,200	69.8	1,300	76.0	22.20	

(Note) Revisions to recent business forecast: None

※Notes

(1) Changes in significant subsidiaries during the period (changes in specified subsidiaries accompanying changes in the scope of consolidation): None

(2) Application of accounting procedures specific to preparation of the quarterly financial statements: None

(3) Changes in accounting policies, accounting estimates and restatement

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|---|--------|
| ①Changes in accounting policies associated with revision of accounting standards: | : None |
| ②Changes in accounting policies other than ① | : None |
| ③Changes in accounting estimates | : None |
| ④Restatement | : None |

(4) Shares outstanding (common stock)

①Number of shares outstanding at the end of period (treasury stock included)

As of December 2012	74,573,440 shares
Year ended September 2012	74,573,440 shares

②Treasury stock at the end of period

As of December 2012	14,532,486 shares
Year ended September 2012	16,032,485 shares

③Average number of stock during period (quarterly cumulative period)

Three months ended December 2012	59,048,563 shares
Three months ended December 2011	58,589,030 shares

※Implementation status of quarterly review procedure

This financial summary is not subject to the quarterly review procedures pursuant to the Financial Instruments and Exchange Act. At the time of disclosure of this report, the procedures for review of financial statements have not been completed

※Explanation regarding appropriate use of business forecasts and other special instructions

Forecasts regarding future performance in this material are based on information currently available to the company and certain assumptions that the company deems to be reasonable at the time this report was prepared. Actual results may differ significantly from the forecasts due to various factors.