

Summary of Business Results for the First Quarter Ended December 31, 2011

[Japan GAAP] (Consolidated)

January 31, 2012

Company Yumeshin Holdings Co., Ltd.
 Stock Code 2362 URL <http://www.yumeshin.co.jp>
 Representative Shingo Sato, President and Chairman
 Contact Eiichi Yajima, Director
 Expected date of filing of quarterly report: February 14, 2012
 Expected starting date of dividend payment: —
 Preparation of quarterly supplementary financial document: None
 Quarterly results briefing: None

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(Rounded down to million yen)

1. Consolidated business results for the three months ended December 2011 (October 1, 2011 through December 31, 2011)

(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. 2011	2,663	94.6	269	65.2	282	51.7	177	73.4
Three months ended Dec. 2010	1,368	—	163	—	186	—	102	—

(Note) Comprehensive income

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

Three months ended December 2010: 106 million yen (—)

	Net income per share	Diluted net income per share
	Yen	Yen
Three months ended Dec. 2011	3.03	—
Three months ended Dec. 2010	1.67	—

(2) Consolidated financial position

	Total assets	Net assets	Shareholders' equity ratio
	Million yen	Million yen	%
As of Dec. 2011	6,929	1,870	23.9
As of Sept. 2011	6,629	1,757	23.5

(Reference) Shareholders' equity

As of December 2011: 1,659 million yen

As of September 2011: 1,560 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. 2011	—	1.00	—	1.00	2.00
Year ending Sept. 2012	—				
Year ending Sept. 2012 (forecast)		1.50	—	1.50	3.00

(Note) Revisions to recent dividend forecast: None

3. Forecast of consolidated business results for the year ending September 2012 (October 1, 2011 through September 30, 2012)

(% 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. 2012	5,300	84.7	600	64.8	600	64.2	300	87.1	5.00
Year ending Sept. 2012	11,000	61.4	1,250	130.3	1,350	199.1	700	584.7	11.68

(Note) Revisions to recent business forecast: None

4. Others

(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

① Changes in accounting policies associated with revision of accounting standards: : None

② Changes in accounting policies other than ① : None

③ Changes in accounting estimates : None

④ Restatement : None

(4) Shares outstanding (common stock)

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

As of December 2011 74,573,440 shares

Year ended September 2011 74,573,440 shares

② Treasury stock at the end of period

As of December 2011 16,031,584 shares

Year ended September 2011 15,891,584 shares

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

Three months ended December 2011 58,589,030 shares

Three months ended December 2010 61,469,269 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 pursuant to the Financial Instruments and Exchange Act 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.