

# Summary of Business Results for the Third Quarter Ended June 30, 2011 [Japan GAAP] (Consolidated)

July 29, 2011

Company Yumeshin Holdings Co., Ltd.  
 Stock Code 2362  
 Representative Shingo Sato, President and Chairman  
 Contact Eiichi Yajima, Director  
 Expected date of filing of quarterly report: August 15, 2011  
 Preparation of quarterly supplementary financial document: Yes  
 Quarterly results briefing: None

Listed on the OSE  
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 Expected starting date of dividend payment: —

(Rounded down to million yen)

## 1. Consolidated business results for the nine months ended June 2011 (October 1, 2010 through June 30, 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	%
Nine months ended Jun. 2011	4,273	17.6	471	11.7	475	5.2	196	(28.4)
Nine months ended Jun. 2010	3,632	—	421	—	451	—	273	—

	Net income per share		Diluted net income per share	
	Yen		Yen	
Nine months ended Jun. 2011	3.25		—	
Nine months ended Jun. 2010	4.24		—	

### (2) Consolidated financial position

	Total assets	Net assets	Shareholders' equity ratio	Net assets per share
	Million yen	Million yen	%	Yen
As of Jun. 2011	6,998	1,917	24.6	29.01
As of Sept. 2010	5,082	1,956	38.5	31.25

### (Reference) Shareholders' equity

As of June 2011: 1,718 million yen  
 As of September 2010: 1,954 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. 2010	—	1.00	—	1.00	2.00
Year ending Sept. 2011	—	1.00	—		
Year ending Sept. 2011 (forecast)				1.00	2.00

(Note) Revisions to dividend forecast for the current quarter: None

## 3. Forecast of consolidated business results for the year ending September 2011 (October 1, 2010 through September 30, 2011)

(% 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
Year ending Sept. 2011	5,200	7.0	620	19.2	620	12.3	350	(18.8)	5.45

(Note) Revisions to business forecast for the current quarter: None

#### 4. Others

(1) Changes in significant subsidiaries during the period: Yes

New: 1 (Yume Technology Co., Ltd.), Excluded: —

(Note) This item indicates whether there were changes in specified subsidiaries that caused a change in the scope of consolidation during the period.

(2) Applications of simplified accounting procedures and specific accounting procedures: Yes

(Note) This item indicates whether the Company has adopted simplified accounting procedures and accounting procedures specific to quarterly consolidated financial statements.

(3) Changes in rules, procedures and indication methods of accounting procedures

① Changes due to revision of accounting standards: Yes

② Changes other than ①: None

(4) Shares outstanding (common stock)

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

As of June 2011 74,573,440 shares

Year ended September 2010 74,573,440 shares

③ Treasury stock at the end of period

As of June 2011 15,335,584 shares

Year ended September 2010 11,967,784 shares

④ Average number of stock during period (quarterly cumulative period)

Six months ended June 2011 60,306,581 shares

Six months ended June 2010 64,682,400 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.