

Summary of Business Results for the Second Quarter Ended March 31, 2013

[Japan GAAP] (Consolidated)

April 30, 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: May 15, 2013
 Preparation of quarterly supplementary financial document: None
 Quarterly results briefing: Yes (for institutional investors and analysts)

Listed on the OSE

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Expected starting date of dividend payment: May 24, 2013

(Rounded down to million yen)

1. Consolidated business results for the six months ended March 2013 (October 1, 2012 through March 31, 2013)

(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	%
Six months ended Mar. 2013	6,132	12.9	772	29.9	956	49.7	583	48.3
Six months ended Mar. 2012	5,432	89.3	594	63.3	638	74.8	393	145.6

(Note) Comprehensive income

Six months ended March 2013: 879 million yen (109.3%)

Six months ended March 2012: 420 million yen (137.0%)

	Net income per share		Diluted net income per share	
	Yen		Yen	
Six months ended Mar. 2013	9.79		9.68	
Six months ended Mar. 2012	6.72		—	

(2) Consolidated financial position

	Total assets		Net assets		Shareholders' equity ratio	
	Million yen		Million yen		%	
As of Mar. 2013	8,547		3,654		39.4	
As of Sept. 2012	7,669		2,335		27.4	

(Reference) Shareholders' equity:

As of March 2013: 3,366 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
Year ended Sept. 2012	—	1.50	—	2.50	4.00
Year ending Sept. 2013	—	3.00	—	—	—
Year ending Sept. 2013 (forecast)	—	—	—	5.00	8.00

(Note) Revisions to recent dividend forecast: Yes

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

(October 1, 2012 through September 30, 2013) (% change from the previous corresponding period)

	Net sales		Operating income		Ordinary income		Net income		Net income per share	
	Million yen	%	Million yen	%	Million yen	%	Million yen	%	Yen	
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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|--|--------|
| 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 the end of period (treasury stock included) | |
| As of March 2013 | 74,573,440 shares |
| As of September 2012 | 74,573,440 shares |
| ② Treasury stock at the end of period | |
| As of March 2013 | 14,032,486 shares |
| As of September 2012 | 16,032,485 shares |
| ③ Average number of stock during period (quarterly cumulative period) | |
| Six months ended March 2013 | 59,656,888 shares |
| Six months ended March 2012 | 58,565,685 shares |

※Implementation status of quarterly review procedures

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.

- The company plans to hold results briefing for institutional investors and analysts on May 20, 2013.