

Summary of Business Results for the First Quarter Ended December 31, 2013

[Japan GAAP] (Consolidated)

February 5, 2014

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, 2014
 Expected starting date of dividend payment: -
 Preparation of quarterly supplementary financial document: Yes
 Quarterly results briefing: None

Listed on the TSE

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(Rounded down to million yen)

1. Consolidated business results for the three months ended December 2013

(October 1, 2013 through December 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	%
Three months ended Dec. 2013	3,780	25.8	304	-22.7	365	-23.4	298	-3.9
Three months ended Dec. 2012	3,005	12.8	394	46.1	476	68.7	310	75.0

(Note) Comprehensive income

Three months ended December 2013: 364 million yen (0.9%)

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

	Net income per share		Diluted net income per share	
	Yen		Yen	
Three months ended Dec. 2013	4.73		4.69	
Three months ended Dec. 2012	5.27		5.23	

(2) Consolidated financial position

	Total assets		Net assets		Shareholders' equity ratio	
	Million yen		Million yen		%	
As of Dec. 2013	10,854		5,072		42.9	
As of Sept. 2013	9,915		5,378		50.4	

(Reference) Shareholders' equity

As of December 2013: 4,659 million yen

As of September 2013: 4,996 million yen

2. Dividends

	Annual dividend				
	End of 1Q	End of 2Q	End of 3Q	Year-end	Total
Year ended Sept. 2013	-	3.00	-	17.00	20.00
Year ending Sept. 2014	-	-	-	-	-
Year ending Sept. 2014 (forecast)	-	10.00	-	10.00	20.00

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

3. Forecast of consolidated business results for the fiscal year ending September 2014

(October 1, 2013 through September 30, 2014)

(% change from the previous corresponding period)

	Net sales		Ordinary income		Net income		Net income per share	
	Million yen	%	Million yen	%	Million yen	%	Yen	
Year ending Sept. 2014	18,000	43.6	3,200 ~4,200	80.7 ~137.1	2,100 ~2,600	51.2 ~87.2	33.31 ~42.24	

(Note) Revisions to business forecast for the current quarter: 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 December 2013	74,573,440 shares
As of September 2013	74,573,440 shares

② Treasury stock at the end of period

As of December 2013	11,032,486 shares
As of September 2013	11,532,486 shares

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

Three months ended December 2013	63,187,693 shares
Three months ended December 2012	59,048,563 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**

(Precautions regarding forward-looking statements)

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. The company does not make promises about the achievements. Actual results may differ significantly from the forecasts due to various factors.