

Business Results for the First Quarter of the Fiscal Year Ending September 30, 2006 (Non-consolidated)

Date: February 20, 2006

C o m p a n y	Yumeshin Holdings Co., Ltd.	Registered on the Hercules
S t o c k C o d e	2362	
U R L	http://www.yumeshin.co.jp/	
R e p r e s e n t a t i v e	Shingo Sato	
C o n t a c t	Title of Executive	Executive officer, Finance and Accounting Department
	Name Kenji Shimada	T E L 03-3580-5434

1. Matters Concerning Preparation of Quarterly Results

(1) Adoption of simplified accounting method: Yes

(2) Yumeshin Holdings on April 1, 2005 transferred Company's contract business for working diagrams and architectural construction management to a newly established Yumeshin Co., Ltd. In accordance with this, Yumeshin Holdings became a holding company and renamed Yumeshin Holdings Co., Ltd.

Due to these factors, first quarter cumulative income statement for the previous fiscal year shows gain and loss of former Yumeshin Co., Ltd, as an operational company.

2. Results of operations for the first quarter of the fiscal year ending September 2006 (October 1, 2005-December 31, 2005)

(1) Net Sales

(Note: Rounded down to ¥ Million)

	Net Sales		Operating Income		Ordinary Income	
	¥ Million	%	¥ Million	%	¥ Million	%
FY2006 1 st Quarter	147	-88.6	-75		-65	
FY2005 1 st Quarter	1,290		178		174	
September 2005	2,891		254		529	

	Net Income		Net Income Per share		Diluted Net Income per share	
	¥ Million	%	¥	¥	¥	¥
FY2006 1 st Quarter	-73		-1.02			
FY2005 1 st Quarter	161		9.08			
September 2005	263		3.31			