

Summary of Business Results for the Second Quarter Ended March 31, 2015

[Japan GAAP] (Consolidated)

April 27, 2015

Company Yumeshin Holdings Co., Ltd. Listed on the TSE
 Stock Code 2362 URL <http://www.yumeshin.co.jp>
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 Expected date of filing of quarterly report: May 15, 2015 Expected starting date of dividend payment: May 22, 2015
 Preparation of quarterly supplementary financial document: Yes
 Quarterly results briefing: Yes (for institutional investors and analysts)

(Rounded down to million yen)

1. Consolidated business results for the six months ended March 2015 (October 1, 2014 through March 31, 2015)

(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. 2015	10,955	37.5	1,271	45.8	1,435	-27.4	807	-43.1
Six months ended Mar. 2014	7,966	29.9	872	12.9	1,976	106.7	1,418	142.9

(Note) Comprehensive income

Six months ended March 2015: 803 million yen (-44.0 %)

Six months ended March 2014: 1,434 million yen (63.1 %)

	Net income per share		Diluted net income per share	
	Yen	Yen	Yen	Yen
Six months ended Mar. 2015	12.31		12.31	
Six months ended Mar. 2014	22.10		21.68	

(2) Consolidated financial position

	Total assets		Net assets		Shareholders' equity ratio	
	Million yen	Million yen	Million yen	Million yen		%
As of Mar. 2015	14,830		7,454		46.5	
As of Sept. 2014	12,806		7,906		57.6	

(Reference) Shareholders' equity:

As of March 2015: 6,889 million yen

As of September 2014: 7,375 million yen

2. Dividends

	Annual dividend				
	End of 1Q	End of 2Q	End of 3Q	Year-end	Total
Year ended Sept. 2014	-	10.00	-	20.00	30.00
Year ending Sept. 2015	-	15.00	-		
Year ending Sept. 2015 (forecast)			-	15.00	30.00

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

3. Forecast of consolidated business results for the fiscal year ending September 2015

(October 1, 2014 through September 30, 2015)

(% change from the previous corresponding period)

	Ordinary income		Net income		Net income per share	
	Million yen	%	Million yen	%	Yen	
Year ending Sept. 2015	22,500	36.5	2,250	0.2	34.33	
	~25,500	~54.7	~3,200	~42.5	~48.82	

(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): Yes

Excluded : 1 company (company name) UnitecSoft Co., Ltd.

(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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|---|--------|
| ①Changes in accounting policies associated with revision of accounting standards: | : Yes |
| ②Changes in accounting policies other than ① | : None |
| ③Changes in accounting estimates | : None |
| ④Restatement | : None |

(4) Shares outstanding (common stock)

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

As of March 2015 74,573,440 shares

As of September 2014 74,573,440 shares

②Treasury stock at the end of period

As of March 2015 9,032,486 shares

As of September 2014 9,032,486 shares

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

Six months ended March 2015 65,540,954 shares

Six months ended March 2014 64,193,427 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. The company does not make promises about the achievements. Actual results may differ significantly from the forecasts due to various factors.

The quarterly results briefing for institutional investors and analysts is scheduled on May 19, 2015. The company will promptly post the materials distributed at the results briefing on the company website after the results briefing.