

Brief Report on Consolidated Closing of Accounts

Name of Listed Company **Yorozu Corporation** Stock Exchange : Tokyo Stock Exchange (First Section)
 Code No. 7294
 (URL <http://www.yorozu-corp.co.jp/>)
 Representative Director President, COO
 Name : Kazumi Sato
 The reference Executive Vice President & CFO
 Name : Akira Saso TEL (045) 543 - 6802

Scheduled date of submission of quarterly report : Feb 12, 2016
 Scheduled date for Start of Dividend Payment : —
 Supplemental materials of the Financial Results for the Third Quarter : None
 The briefing session of the Financial Results for the Third Quarter : None

(Amounts less than million yen are rounded down)

1. Consolidated Financial Results for the Third Quarter Ended December 31, 2015 (April 1, 2015 through December 31, 2015)
(1) Consolidated operating results

	Net Sales		Operating Income		Ordinary Income		Net Income Attributable to Owners of Parent	
	¥ million	%	¥ million	%	¥ million	%	¥million	%
FY2015 3rd quarter	127,123	17.7	6,979	46.8	6,036	△ 23.8	3,219	△ 25.0
FY2014 3rd quarter	107,962	8.7	4,755	1.3	7,918	33.9	4,291	44.2

* Comprehensive income FY2015 3rd quarter △82 million (— %) FY2014 3rd quarter 6,434 million (△27.0%)

	Net Income Per Share	Net Income Per Share-Diluted
	¥	¥
FY2015 3rd quarter	129.96	128.92
FY2014 3rd quarter	193.82	192.37

(2) Consolidated financial position

	Total Assets	Shareholders' Equity	Ratio of Capital to Assets
	¥ million	¥ million	%
FY2015 3rd quarter	147,843	95,337	54.1
FY2014	148,704	97,710	54.9

【Reference】Owner's equity

	¥ million
FY2015 3rd quarter	79,911
FY2014	81,663

2. Dividends

date	Dividend Payment Per Share					
	1Q	Interim	3Q	Year-end	Annual	
FY2014	—	11.00	—	40.00	51.00	
FY2015	—	34.00	—			
FY2015 (Forecast)				40.00	74.00	

<Notice>

1) Adjustment of dividend payment forecast in this quarter : None

3. Forecast of consolidated operating results for FY2015 (April 1, 2015 through March 31, 2016)

	Net Sales		Operating income		Ordinary income	
	¥ million	%	¥ million	%	¥ million	%
Full term	170,000	12.8	10,000	22.1	9,400	△ 11.7

	Net Income Attributable to Owners of Parent	Net Income Per Share
	¥million	¥
Full term	5,200 △ 10.0	209.93

*Percent indications show percentage of changes from corresponding figures for the previous period.

<Notice>

1) Revisions to the forecast of consolidated results since the latest announcement: Yes

4. Other

(1) Changes in significant subsidiaries for this quarter : None

*Changes in specified subsidiaries that caused a change in the scope of consolidation

Newly included: None

Exclusion: None

(2) Application of special accounting practices for quarterly consolidated basis financial statements.: Yes

(3) Changes in accounting principles, procedures, and disclosures

① Changes by accounting standard change: Yes

② Changes other than (3)-① above :None

③ Changes of accounting estimates: None

④ Restatement: None

(4) # of shares issued

① Term end # of shares issued (include treasury stock)

FY2015 3Q	25,055,636	FY2014	25,055,636
FY2015 3Q	285,841	FY2014	285,791
FY2015 3Q	24,769,841	FY2014 3Q	22,139,894

② Term end # of treasury shares

③ Average # of shares issued (quarterly accumulated)

* Implementation status of quarterly review

•This Financial Results report for the third quarter is exempt from quarterly review which is based on Financial Instruments and Exchange Law of Japan. As of the third quarter disclosing, quarterly review procedures for the quarterly financial statements is on going

* Explanation regarding the appropriate use of forecast, and other statements

•The financial forecast is based on judgments and estimates that have been made on the basis of currently available information. Consequently, the final results might be significantly different from the aforementioned forecast due to various reasons.