

**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, 2015

Scheduled date for Start of Dividend Payment : —

Supplemental explanation for closing : None

Scheduled date of holding for quarterly results briefing : None

(Amounts are rounded down to the nearest million)

**1. Consolidated basis Business Results for FY 2014 Third Quarter (April 1, 2014 through December 31, 2014)**
**(1) Operating Results**

	Net Sales		Operating Income		Ordinary Income		Net Income	
	¥ million	%	¥ million	%	¥ million	%	¥million	%
FY2014 3rd quarter	107,962	8.7	4,755	1.3	7,918	33.9	4,291	44.2
FY2013 3rd quarter	99,362	18.7	4,695	△3.9	5,912	15.0	2,976	△ 2.1

\* Comprehensive income FY2014 3rd quarter 6,434 million (△27.0%) FY2013 3rd quarter 8,808 million (140.4%)

	Net Income Per Share	Dilutive Earnings Per Share
	¥	¥
FY2014 3rd quarter	193.82	192.37
FY2013 3rd quarter	147.73	146.67

**(2) Consolidated basis Financial Status**

	Total Assets	Shareholders' Equity	Ratio of Capital to Assets
	¥ million	¥ million	%
FY2014 3rd quarter	141,692	91,013	53.8
FY2013	133,877	77,756	47.7

**[Reference] Owner's equity**

	¥ million
FY2014 3rd quarter	76,202
FY2013	63,857

**2. Dividend Payment**

date	Dividend Payment Per Share				
	1Q	Interim	3Q	Year-end	Annual
FY2013	—	15.00	—	11.00	26.00
FY2014	—	11.00	—		
FY2014 (Forecast)				15.00	26.00

&lt;Notice&gt;

1) Adjustment of dividend payment forecast in this quarter : Yes

**3. Consolidated basis Forecasts for FY2014 (April 1, 2014 through March 31, 2015)**

	Net Sales		Operating income		Ordinary income	
	¥ million	%	¥ million	%	¥ million	%
Full term	150,000	8.4	7,600	△ 5.3	10,140	7.6

	Net income		Earnings per Share
	¥million	%	¥
Full term	5,680	10.5	249.25

\*The percentages of net sales, operating income, ordinary income and net income show changes from a year ago.

&lt;Notice&gt;

1) Adjustment of consolidated basis forecasts in this quarter: Yes

4. Other

(1) Adjustment of consolidated subsidiary in this quarter: None

\*About change of consolidation subsidiaries with modification of including consolidated closing.

Newly included : —

Exclusion: —

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

(3) Adjustments of accounting principal, procedures, presentments

① Modification by accounting standard change: Yes

② Modification other than ①: None

③ Modification of accounting estimates: None

④ Modification and re announcement: None

(4) # of issued stock (include treasury stock)

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

② Term end # of treasury stock

③ Average # of shares (quarterly accumulated)

FY2014 3Q	25,055,636	FY2013	21,455,636
FY2014 3Q	285,791	FY2013	1,299,991
FY2014 3Q	22,139,894	FY2013 3Q	20,150,838

\* States of quarterly closing review procedures

• This brief report is exempt from audit based on Financial Instruments and Exchange Law.

Financial statements audited was not finished based on Financial Instruments and Exchange Law, when we disclosed this brief report.

\* Proper use of forecast and other special instruction

• Our mention about future such as forecast on this report are based rational information we obtained at the moment.

However it can happen actual result are very different from our prospect due to various reasons.

• We are holding IR events for analysts and shareholders following schedule. All information we distributes in the IR events will be shown on our home page promptly .