

Consolidated Financial Results

under Japanese Standards for the third quarter of the fiscal year ending April 30, 2013 (Unaudited)

Scheduled filing date of quarterly report: March 15, 2013

Scheduled date of commencement of dividend payment: -

Supplementary documents for quarterly results: Yes

Financial results presentation: No

(Figures are rounded down to million yen.)

1. Consolidated Performance for the Third Quarter of the Fiscal year Ending April 30, 2013

(May 1, 2012 - January 31, 2013)

(1) Consolidated results of operations – cumulative (% changes as compared with the corresponding period of the previous fiscal year)

	Net sales		Operating income		Ordinary income		Net income	
	Million yen		Million yen		Million yen		Million yen	
1/31/2013	307,250	9.3%	15,556	6.1%	15,239	10.4%	8,698	23.7%
1/31/2012	281,028	3.2%	14,659	5.5%	13,805	7.0%	7,033	-1.3%

Note: Comprehensive income 1/31/2013: 9,976 million yen (49.5%) 1/31/2012: 6,675 million yen (9.1%)

	Net income per share	Net income per share (diluted)
	Yen	Yen
1/31/2013	69.29	69.09
1/31/2012	55.61	55.45

Note: The above “Net income per share” pertains to common stock. For “Net income per share” for Class-A Preferred Stock, refer to “Reference” below.

(2) Consolidated financial position

	Total assets	Net assets	Shareholders' equity ratio
	Million yen	Million yen	
1/31/2013	227,428	110,206	48.3%
4/30/2012	224,843	106,010	47.1%

Reference: Equity 1/31/2013: 109,773 million yen 4/30/2012: 105,896 million yen

2. Dividends

	Dividend per share				
	First quarter end	Second quarter end	Third quarter end	Year end	Full year
	Yen	Yen	Yen	Yen	Yen
4/30/2012	-	19.00	-	19.00	38.00
4/30/2013	-	19.00	-		
4/30/2013 (Forecast)				19.00	38.00

Note: Revision of dividends forecast during the current quarterly period: None

Note: The above “Dividend per share” pertains to common stock. For “Dividend per share” for Class-A Preferred Stock, refer to “Reference” below.

3. Forecasted Consolidated Results for the Fiscal Year Ending April 30, 2013 (May 1, 2012 - April 30, 2013)

(% changes as compared with the previous fiscal year)

	Net sales		Operating income		Ordinary income		Net income		Net income per share
	Million yen		Million yen		Million yen		Million yen		Yen
4/30/2013	401,000	8.6%	20,000	5.8%	18,600	3.4%	10,000	8.1%	78.48

Note: Revision of operation results forecast during the current quarterly period: None

Note: The above “Net income per share” pertains to common stock. For “Net income per share” for Class-A Preferred Stock, refer to “Reference” below.

Notes

(1) Changes in important subsidiaries during the period: Yes

(Changes in specific subsidiaries accompanied by a change in the scope of consolidation)

Newly: 1 (Company name) ITO EN Asia Pacific Holdings Pte. Ltd.

Note: For further information, please refer to "2. Information Regarding "Notes" in Consolidated Summary Report, (1) Changes in Important Subsidiaries during the Period" on page 4 in the Attachments.

(2) Application of special accounting methods in preparation for quarterly consolidated financial statements: Yes

Note: Application of simplified accounting and specific for preparing the quarterly consolidated financial statements.

(3) Changes in accounting policies, changes in accounting estimate, and restatement

. Changes in accounting policies associated with in accounting standards: Yes

. Changes in accounting policies other than i. above: None

. Changes in accounting estimates: Yes

. Restatements: None

Note: The depreciation method has been changed from the first quarter of this fiscal year and this change is applicable to "a case where it is difficult to distinguish changes in accounting policies from changes in accounting estimates." For further information, please refer to "2. Information Regarding "Notes" in Consolidated Summary Report, (3) Changes in Accounting Policies, Changes in Accounting Estimate, and Restatement" on page 4 in the Attachments.

(4) Shares outstanding (common stock)

. Numbers of shares outstanding (including treasury stock) 1/31/2013 89,212,380 shares 4/30/2012 91,212,380 shares

. Numbers of treasury stock 1/31/2013 638,099 shares 4/30/2012 1,983,665 shares

. Average number of shares during the period (cumulative, consolidated at the end of the third quarter)

1/31/2013 88,902,884 shares 1/31/2012 89,224,582 shares

Note: The above "Number of shares outstanding" pertains to common stock. For "Number of shares outstanding" for Class-A Preferred Stock, refer to "Reference" below.

* Indication of quarterly review procedure implementation status

- This quarterly consolidated financial report is not subject to audit procedure based on Financial Instruments and Exchange Act and the audit procedures for the quarterly consolidated financial statements were not being conducted when this report was disclosed.

* Request for appropriate use of the business outlook and other special remarks

- The forecasts are based on information available to the management at the time of an announcement. Due to variable factors, actual results may be different from the forecast figures. For the basis of presumption of the forecasted consolidated results and the notes on its use, refer to "(3) Qualitative Information Regarding Forecasts for Consolidated Results," on page 3 in the Attachments. "3. Forecasted Consolidated Results for the Fiscal Year Ending April 30, 2013 (May 1, 2012 - April 30, 2013) for "Net income per share," is included "Purchase and Retirement of treasury stock".

Reference

(1) Net income per share – Class-A Preferred Stock (May 1, 2012 - January 31, 2013)

	Net income per share	Net income per share (diluted)
	Yen	Yen
1/31/2013	74.29	74.09
1/31/2012	60.61	60.45

(2) Dividends per share – Class-A Preferred Stock

(Record date)	Dividend per share				
	First quarter end	Second quarter end	Third quarter end	Year end	Full year
4/30/2012	Yen	Yen	Yen	Yen	Yen
	-	24.00	-	24.00	48.00
4/30/2013	-	24.00	-		
4/30/2013 (Forecast)				24.00	48.00

(3) Net income per share in forecasted consolidated operation results – Class-A Preferred Stock

	Net income per share (Consolidated)
	Yen
4/30/2013	88.48

(4) Shares outstanding – Class-A Preferred Stock

. Numbers of shares outstanding (including treasury stock)

1/31/2013 34,246,962 shares 4/30/2012 34,246,962 shares

. Numbers of treasury stock

1/31/2013 77,378 shares 4/30/2012 73,658 shares

. Numbers of average shares outstanding (cumulative, consolidated at the end of the third quarter)

1/31/2013 34,172,000 shares 1/31/2012 34,175,866 shares