



April 10, 2013

## Summary of Consolidated Financial Results for the Nine Months Ended February 28, 2013 [Japanese GAAP]

Listed company name:	<b>Toyo Tanso Co., Ltd.</b>
Stock exchange listing:	Tokyo Stock Exchange, 1st Section
Stock code:	5310
Location of headquarters:	Osaka, Japan
Website:	<a href="http://www.toyotanso.co.jp">http://www.toyotanso.co.jp</a>
Representative:	Akira Noami, President
Contact:	Toshimi Boki, Executive Officer, General Manager, Finance and Accounting Department
TEL:	81-6-6451-2114 (from overseas)
Scheduled date for submission of quarterly report:	April 11, 2013
Scheduled date for dividend payment:	-
Supplementary materials for quarterly financial summaries:	No
Quarterly financial results briefing:	No

### 1. Consolidated financial results for the nine months ended February 28, 2013

(From June 1, 2012 to February 28, 2013)

(1) Operating results (cumulative total)	(Millions of yen, rounded down)							
	(Percentages indicate changes from the same period in the previous fiscal year.)							
	Net sales		Operating profit		Recurring profit		Net income	
		%		%		%		%
Nine months ended February 28, 2013	20,879	(30.6)	654	(87.6)	688	(87.2)	414	(86.4)
Nine months ended February 29, 2012	30,073	9.0	5,290	21.6	5,380	29.5	3,035	5.9
Note: Comprehensive income:								
			1,800 million yen (down 39.2 %)					
			2,962 million yen (up 38.9 %)					
	Net income per share		Diluted net income per share					
		yen		yen				
Nine months ended February 28, 2013		19.97		-				
Nine months ended February 29, 2012		146.40		-				

## (2) Financial position

(Millions of yen, rounded down)

	Total assets	Equity	Equity ratio
			%
As of February 28, 2013	72,868	56,334	75.1
As of May 31, 2012	71,900	55,064	74.4

Reference: Shareholders' equity

February 28, 2013	54,719 million yen
May 31, 2012	53,505 million yen

## 2. Dividends

	Dividends per share (yen)				
	First quarter end	Second quarter end	Third quarter end	Year-end	Total (Full year)
Year ended May 31, 2012	-	0.00	-	25.00	25.00
Year ending May 31, 2013 (Actual)	-	0.00	-	-	-
Year ending May 31, 2013 (Forecast)	-	-	-	20.00	20.00

(Note) Revisions of projected dividends most recently announced: None

## 3. Consolidated results forecast for the fiscal year ending May 31, 2013

(From June 1, 2012 to May 31, 2013)

(Millions of yen, rounded down)

(Percentages indicate changes from the previous fiscal year.)

	Net sales	Operating profit	Recurring profit	Net income	Net income per share
	%	%	%	%	yen
Full year	28,000 (27.7)	600 (90.1)	600 (90.1)	300 (91.3)	14.47

(Note) Revisions of consolidated forecasts most recently announced: Yes

Please refer to the "Notice on Revisions to Earnings Forecasts," released on April 10, 2013, for details on these revisions.

**\* Others**

**(1) Changes in significant subsidiaries during the quarter under review: None**

**(Changes in specified subsidiaries accompanying changes in scope of consolidation)**

New subsidiaries: \_\_\_ (name of company(ies))

Excluded subsidiaries: \_\_\_ (name of company(ies))

**(2) Adoption of specific accounting methods for the preparation of quarterly consolidated financial statements: Yes**

**(3) Changes in accounting policies and accounting estimates and restatements**

1) Changes in accounting policies due to revisions of accounting standards, etc.: None

2) Changes in accounting policies other than 1): Yes

3) Changes in accounting estimates: Yes

4) Restatements: None

**(4) Number of shares outstanding (common stock)**

1) Number of shares outstanding and issued at the end of period (including treasury stock)

As of February 28, 2013 20,750,688 shares

As of May 31, 2012 20,750,688 shares

2) Number of treasury stock at the end of period

As of February 28, 2013 16,465 shares

As of May 31, 2012 16,365 shares

3) Average number of shares during the period (quarterly cumulative total)

Third quarter ended February 28, 2013 20,734,295 shares

Third quarter ended February 29, 2012 20,734,414 shares

**\* Implementation status of quarterly review procedures**

This quarterly financial results report is not subject to the quarterly review procedures stipulated by the Financial Instruments and Exchange Act. The review of quarterly consolidated financial statements has been completed at the time of release of this report.

**\* Disclaimer regarding appropriate use of forecasts and related points of note**

Forward-looking statements such as the earnings forecasts in this material are based on currently available information and certain assumptions deemed rational, and are not intended as a guarantee that these forecasts will be achieved. Accordingly, actual results may differ significantly from these forecasts due to various factors.