



October 10, 2013

## Summary of Consolidated Financial Results for the Three Months Ended August 31, 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:	October 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 three months ended August 31, 2013

(From June 1, 2013 to August 31, 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	
		%		%		%		%
Three months ended August 31, 2013	7,673	2.2	430	(42.6)	435	(37.0)	132	(67.2)
Three months ended August 31, 2012	7,509	(31.6)	751	(70.9)	690	(72.3)	403	(76.5)

Note: Comprehensive income:

Three months ended August 31, 2013	833 million yen (%)
Three months ended August 31, 2012	(84) million yen (-%)

	Net income per share	Diluted net income per share
	yen	yen
Three months ended August 31, 2013	6.38	-
Three months ended August 31, 2012	19.45	-

Toyo Tanso has changed its fiscal year (the last day of its business year) from May 31 to December 31. For further details, please refer to the "Notice Concerning the Change in Accounting Period," released on February 20, 2013, and the "Notice Concerning Partial Amendments to the Articles of Incorporation," released on July 25, 2013.

**(2) Financial position (Millions of yen, rounded down)**

	Total assets	Equity	Equity ratio
			%
As of August 31, 2013	73,160	57,310	76.0
As of May 31, 2013	73,508	56,966	75.2

Reference: Shareholders' equity

August 31, 2013

55,571 million yen

May 31, 2013

55,250 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, 2013	-	-	-	20.00	20.00
Year ending December 31, 2013 (Actual)	-	-	-	-	-
Year ending December 31, 2013 (Forecast)	-	0.00	-	11.50	11.50

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

Toyo Tanso has changed its fiscal year (the last day of its business year) from May 31 to December 31. Accordingly, the fiscal year ending on December 31, 2013, the transitional period, will be an irregular seven-month fiscal period. We forecast dividends of 11.50 yen per share in the fiscal year ending on December 31, 2013 (forecast).

**3. Consolidated results forecast for the fiscal year ending May 31, 2013****(From June 1, 2013 to December 31, 2013)**

(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	Net income per share
	%	%	%	%	yen
Full year	19,700	-	550	-	550
	-	-	-	150	-
					7.23

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

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

2. The fiscal year ending on December 31, 2013 will be a transitional period in which the fiscal year is changed, and quarterly financial statements will not be released for the first two quarters (cumulative). Accordingly, forecasts will not be provided for this period. In addition, the consolidated forecasts for the full fiscal year cover a nine-month period (April 1 to December 31, 2013) for subsidiaries whose fiscal year ends on March 31 and a seven-month period (June 1 to December 31, 2013) for subsidiaries whose fiscal year ends on May 31. As a result, changes over the previous fiscal year will not be provided for the full fiscal year.

**\* 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 August 31, 2013 20,750,688 shares

As of May 31, 2013 20,750,688 shares

2) Number of treasury stock at the end of period

As of August 31, 2013 16,565 shares

As of May 31, 2013 16,515 shares

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

First quarter ended August 31, 2013 20,734,130 shares

First quarter ended August 31, 2012 20,734,323 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.