Summary of Consolidated Financial Statements (Japanese Accounting Standards) First Three Quarters Results of the Fiscal Year Ending March 31, 2013

TAKE AND GIVE. NEEDS Co., Ltd.

February 13, 2013

Stock code: 4331 Listed exchanges: Tokyo Stock Exchange 1st Section
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Scheduled date to submit the quarterly securities report: February 13, 2013
Scheduled date of commencement of dividend payments: —
Supplementary documents for quarterly results: Yes
Quarterly results briefing: Yes

1. Consolidated Financial Results of the First Three Quarters (April 1, 2012 to December 31, 2012) of the Fiscal Year Ending March 31, 2013

1) Consolidated Operating Results (Cumulative Total)

Million yen, rounded down

	Nine months ended December 31, 2012		Nine months ended December 31, 2011	
		Change (%)		*Change (%)*
Net sales	38,215	7.4	35,591	0.3
Operating income	2,027	31.6	1,540	(28.7)
Ordinary income	1,710	47.4	1,159	(26.3)
Net income (loss)	876	193.8	298	(60.2)
Net income (loss) per share (¥)	671.28		229.19	
Fully diluted earnings per share (¥)	–		229.19	

(The figures in Change (%) show the rates of increase or decrease over the same period in the previous fiscal year.)
Note: Comprehensive income: Nine months ended December 31, 2012: ¥902 million (247.6%);
Nine months ended December 31, 2011: ¥259 million (-61.3%)

2) Consolidated Financial Position

Million yen, rounded down

	As of December 31, 2012	As of March 31, 2012
Total assets	45,925	43,390
Net assets	17,821	16,792
Shareholder's equity ratio (%)	37.9	38.4
Net assets per share (¥)	13,328.78	12,763.52

(Reference) Shareholders' equity As of December 31, 2012: ¥ 17,406 million As of March 31, 2012: ¥16,668 million

2. Dividends

Dividend per share (¥)	As of March 31, 2012	As of March 31, 2013	As of March 31, 2013 (Forecast)
End of first quarter	–	–	
End of second quarter	0.00	0.00	
End of third quarter	–	–	
End of year	100.00		120.00
Annual dividend per share (¥)	100.00		120.00

Note: Revisions to dividend forecasts published most recently: Yes

3. Consolidated Forecasts for the Fiscal Year Ending March 31, 2013 (April 1, 2012 to March 31, 2013)

Million yen, rounded down

	Fiscal year ending March 31, 2013	
		Change (%)
Net sales	52,500	9.4
Operating income	2,650	19.8
Ordinary income (loss)	2,100	32.2
Net income (loss)	900	98.7
Net income (loss) per share (¥)	689.16	

(The figures in Change (%) in the fiscal year and in the interim period show the rates of increase or decrease over the previous fiscal year and over the interim period in the previous fiscal year respectively.)
Note: Revisions to results forecasts published most recently: Yes

*** Notes**

(1) Changes to important subsidiaries (Changes to specified subsidiaries following changes to the scope of consolidation): None

(2) Adoption of accounting treatment unique to the preparation of quarterly consolidated financial statements: None

(3) Changes in accounting policies and changes or restatements of accounting estimates

(i) Changes in accounting policies associated with the revision of accounting standards, etc.: Yes
(ii) Changes in accounting policies other than (i): None
(iii) Changes in accounting estimates: Yes
(iv) Restatements: None

(Note) For further information, please refer to "1. Matters Relating to Summary Information (Notes) (3) Changes in accounting policies and changes or restatements of accounting estimates" on page 2 of the accompanying materials.

(4) Number of shares issued (common stock)

(i) Number of shares issued at the term end (including treasury shares)
As of December 31, 2012: 1,305,933 shares As of March 31, 2012: 1,305,933 shares
(ii) Number of treasury shares at the term end
As of December 31, 2012: -- shares As of March 31, 2012: -- shares
(iii) Average number of shares during the term (cumulative consolidated quarterly periods)
As of December 31, 2012: 1,305,933 shares As of December 31, 2011: 1,299,589 shares

* Status of a quarterly review

This financial summary does not need to undergo a quarterly review under the Financial Instruments and Exchange Act. The quarterly consolidated financial statements have not been reviewed at the time of the announcement of this financial summary.

* Explanation about the appropriate use of results forecasts and other special remarks

(Note on forward-looking statements)

This forecast contains forward-looking statements that are based on management's estimates, assumptions and projections at the time of publication. A number of factors could cause actual results to differ materially from expectations.

(How to obtain supplemental information on results)

Supplemental information on results is disclosed on TDnet at the same time as the announcement of this financial summary.