SUMMARY OF CONSOLIDATED FINANCIAL STATEMENTS
(Japanese Accounting Standards) for the fiscal year ended March 31, 2013

TAKE AND GIVE. NEEDS Co., Ltd.

May 10, 2013

Stock code: 4331 Listed exchanges: Tokyo Stock Exchange 1st Section
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Date of general shareholders' meeting (as planned): June 27, 2013
Dividend payable date (as planned): June 13, 2013
Annual securities report filing date (as planned): June 28, 2013
Supplementary documents for financial results: Yes
Financial results briefing: Yes (for analysts)

1. Consolidated Financial Results for the Fiscal Year Ended March 31, 2013 (April 1, 2012 to March 31, 2013)

1) Consolidated Operating Results

Million yen, rounded down

	Fiscal year ended March 31, 2013		Fiscal year ended March 31, 2012	
		Change (%)		*Change (%)*
Net sales	52,804	10.0	47,983	2.7
Operating income	2,832	28.0	2,212	(3.0)
Ordinary income	2,459	54.9	1,588	3.0
Net income	1,086	139.9	453	111.0
Net income per share (¥)	832.19		347.74	
Fully diluted earnings per share (¥)	—		347.73	
Return on equity (%)	6.3		2.7	
Ratio of ordinary income to total assets (%)	5.5		3.6	
Ratio of operating income to sales (%)	5.4		4.6	

Note: "Change %" indicates the percentage change compared to the previous full-year.
Comprehensive income: FY ended March 31, 2013: ¥1,298 million (+206.2%); FY ended March 31, 2012: ¥424 million (+238.1%)
Gain from investments in subsidiaries and affiliates accounted for by the equity method:
FY ended March 31, 2013: ¥– million; FY ended March 31, 2012: ¥–million

2) Consolidated Financial Position

Million yen, rounded down

	Fiscal year ended March 31, 2013	Fiscal year ended March 31, 2012
Total assets	46,510	43,390
Net assets	17,960	16,792
Shareholder's equity ratio (%)	38.2	38.4
Net assets per share (¥)	13,614.38	12,763.52
(Reference) Shareholders' equity	As of March 31, 2013: ¥17,779 million	As of March 31, 2012: ¥16,668 million

3) Consolidated Cash Flows

Million yen, rounded down

	Fiscal year ended March 31, 2013	Fiscal year ended March 31, 2012
Cash flow from operating activities	3,870	3,687
Cash flow from investing activities	(2,197)	(880)
Cash flow from financing activities	(2,377)	(1,828)
Cash and cash equivalents at end of year	3,939	4,614

2. Dividends

	As of March 31, 2012	As of March 31, 2013	As of March 31, 2014 (Forecast)
Dividend per share (¥)			
Three months ended June 30	–	–	–
Six months ended September 30	0.00	0.00	0.00
Nine months ended December 31	–	–	–
Twelve months ended March 31	100.00	120.00	120.00
Annual dividend per share (¥)	100.00	120.00	120.00
Total dividend payment (million yen)	130	156	
Dividend payout ratio (Consolidated)	28.8	14.4	10.4
Dividend to net assets ratio (Consolidated)	0.8	0.9	

3. Consolidated Forecasts for the Fiscal Year Ending March 31, 2014 (April 1, 2013 to March 31, 2014)

Million yen, rounded down

	Interim period ending September 30, 2013		Fiscal year ending March 31, 2014	
		Change (%)		*Change (%)*
Net sales	26,800	12.1	58,000	9.8
Operating income	470	8.4	3,400	20.1
Ordinary income	250	24.8	3,000	22.0
Net income (loss)	50	159.3	1,500	38.0
Net income (loss) per share (¥)	38.29		1,148.60	

4. Other

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

(2) Changes in accounting principles, procedures, and presentation methods

(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) Restatement: None

(3) Number of shares issued (common stock)

(i) Number of shares issued at the term end (including treasury shares)

As of March 31, 2013: 1,305,933 shares As of March 31, 2012: 1,305,933 shares

(ii) Number of treasury shares at the term end

As of March 31, 2013: – shares As of March 31, 2012: – shares

(iii) Average number of shares during the term

As of March 31, 2013: 1,305,933 shares As of March 31, 2012: 1,302,761 shares

* Statement relating to the execution status for audit procedures

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.