

Summary of Business Results for the Third Quarter Ended December 31, 2011 [Japan GAAP] (Consolidated)

February 2, 2012

Company **Miroku Jyoho Service Co., Ltd.**

Stock Code 9928

Representative Hiroki Koreeda, President and COO

Contact Norio Takimoto

Director, Managing Executive Officer, General Manager of Management Dept.

Expected date of filing of quarterly report: February 10, 2012

Preparation of quarterly supplementary financial document: None

Quarterly results briefing: None

Listed on the TSE

URL: <http://www.mjs.co.jp>

TEL: +81-3-5361-6369

Expected starting date of dividend payment: —

(Rounded down to million yen)

1. Consolidated business results for the nine months ended December 2011

(April 1, 2011 through December 31, 2011)

(1) Consolidated results of operations

(% change from the previous corresponding period)

	Net sales		Operating income		Ordinary income		Net income	
	Million yen	%	Million yen	%	Million yen	%	Million yen	%
Nine months ended Dec. 2011	14,440	4.0	1,501	84.8	1,486	82.9	760	128.8
Nine months ended Dec. 2010	13,882	(0.1)	812	65.8	812	75.7	332	100.9

(Note) Comprehensive income:

Nine months ended December 2011: 738 million yen (96.2%)

Nine months ended December 2010: 376 million yen (—%)

	Net income per share	Diluted net income per share
	Yen	Yen
Nine months ended Dec. 2011	24.82	24.04
Nine months ended Dec. 2010	10.82	10.45

(2) Consolidated financial position

	Total assets	Net assets	Shareholders' equity ratio
	Million yen	Million yen	%
As of Dec. 2011	15,042	8,276	55.0
As of Mar. 2011	14,993	7,899	52.7

(Reference) Shareholders' equity

As of December 2011: 8,270 million yen

As of March 2011: 7,899 million yen

2. Dividends

	Annual dividend				
	End of 1Q	End of 2Q	End of 3Q	Year-end	Total
	Yen	Yen	Yen	Yen	Yen
Year ended Mar. 2011	—	0.00	—	12.00	12.00
Year ending Mar. 2012	—	0.00	—	12.00	12.00
Year ending Mar. 2012 (forecast)	—	0.00	—	12.00	12.00

(Note) Revisions to recent dividend forecast: None

3. Forecast of consolidated business results for the year ending March 2012

(April 1, 2011 through March 31, 2012)

(% change from the previous year)

	Net sales		Operating income		Ordinary income		Net income		Net income per share
	Million yen	%	Million yen	%	Million yen	%	Million yen	%	Yen
Year ending Mar. 2012	19,300	2.9	1,650	9.5	1,600	7.5	832	17.9	27.09

(Note) Revisions to recent business forecast: None

4. Others

(1) Changes in significant subsidiaries during the period (changes in specified subsidiaries accompanying changes in the scope of consolidation): None

(2) Application of accounting procedures specific to preparation of the consolidated quarterly financial statements:
Yes

(3) Changes in accounting policies, accounting estimates and restatement

- | | |
|--|--------|
| ① Changes in accounting policies associated with revision of accounting standards: | : None |
| ② Changes in accounting policies other than ① | : None |
| ③ Changes in accounting estimates | : None |
| ④ Restatement | : None |

(4) Shares outstanding (common stock)

① Number of shares outstanding at the end of period (treasury stock included)

As of December 2011	34,806,286 shares
As of March 2011	34,725,286 shares

② Treasury stock at the end of period

As of December 2011	4,134,392 shares
As of March 2011	4,133,125 shares

③ Average number of stock during period (quarterly cumulative period)

Nine months ended December 2011	30,663,483 shares
Nine months ended December 2010	30,755,386 shares

* Implementation status of quarterly review procedure

This financial summary is not subject to the quarterly review procedures pursuant to the Financial Instruments and Exchange Act. At the time of disclosure of this report, the procedures for review of financial statements pursuant to the Financial Instruments and Exchange Act have not been completed.

* Explanation regarding appropriate use of business forecasts and other special instructions

Forecasts regarding future performance in this material are based on information currently available to the Company and certain assumptions that the Company deems to be reasonable at the time this report was prepared. Actual results may differ significantly from the forecasts due to various factors.