



Summary of Consolidated Financial Statements for the Third Quarter of Fiscal Year Ending March 2013 [Japan GAAP]

February 5, 2013

Name of Listed Company: Accretive Co., Ltd. Listing: First Section of Tokyo Stock Exchange
 Code: 8423 URL: <http://www.accretive.jp>
 Representative Name: President and CEO Toru Mukai
 Contact: Executive Director and CFO Takeshi Sugahara TEL:+81-3-5667-1760
 Scheduled date for submitting of quarterly securities report: February 8, 2013
 Date Payment of Dividend Begin: -
 Quarterly earnings supplementary explanatory documents: Yes
 Quarterly earnings presentation: No

(Amounts are rounded to the nearest million)

1. Consolidated results for the Third quarter of fiscal year ending March 31, 2013 (From April 1, 2012 to December 31, 2012)

(1) Consolidated results of operation (cumulative)

(%: increase/decrease compared to the term in the previous quarter)

	Operating revenue		Operating income		Ordinary income		Net income	
	Million yen	%	Million yen	%	Million yen	%	Million yen	%
Q3 of FY 2013	2,091	7.8	643	-4.7	729	4.0	620	-4.0
Q3 of FY 2012	1,940	17.6	674	90.0	701	81.1	646	-

(Note) Consolidated Statements of Comprehensive Income

As of December 31, 2012: 619 million yen; -4.1% As of December 31, 2011: 645 million yen; -

	Net income per share		Diluted net income per share	
	Yen	Sen	Yen	Sen
Q3 of FY 2013	1,430	72	1,430	64
Q3 of FY 2012	1,490	77	1,490	77

(2) Consolidated financial conditions

	Total assets	Shareholders equity	Equity ratio	Shareholders equity per share	
	Million yen	Million yen	%	Yen	Sen
Q3 of FY 2013	18,457	2,634	14.0	5,951	85
FY 2012	17,300	2,015	11.3	4,523	98

(Reference)

Equity capital: 2,580 million yen for the Third quarter ended December 31, 2012 and 1,961 million yen for the fiscal year ended March 31, 2012

2. Dividend payment

	Cash dividends per share									
	End of First Quarter		End of Second Quarter		End of Third Quarter		Year end		Total	
	Yen	Sen	Yen	Sen	Yen	Sen	Yen	Sen	Yen	Sen
Year ended March 2012	-		0	00	-		0	00	0	00
Year ending March 2013	-		0	00	-					
Year ending March 2013 (Forecast)							0	00	0	00

(Note)

Revisions to dividend forecast in the quarter under review: No

3. Forecast consolidated results for the fiscal year ending March 31, 2013 (From April 1, 2012 to March 31, 2013)

(%: increase/decrease compared to the term in the previous year)

	Operating revenue		Operating income		Ordinary income		Net income		Net income per share	
	Million yen	%	Million yen	%	Million yen	%	Million yen	%	Yen	Sen
Full year	2,889	10.4	882	17.0	900	14.8	824	16.4	1,901	19

(Note)

Revisions to consolidated forecasts in the quarter under review: No

*Note

- (1) Changes in significant consolidated subsidiaries during the three months ended December 31,2012 : No
- (2) Application of accounting methods which are exceptional for quarterly consolidated financial statements : No
- (3) Changes in accounting policies, accounting estimates and restatement of corrections
 - 1. Changes in accounting policies resulting from the revision of the accounting standards and other regulations : Yes
 - 2. Other changes in accounting policies : No
 - 3. Changes in accounting estimates : Yes
 - 4. Restatement of corrections : No
- (4) Number of shares issued (Common stock)
 - 1. Number of shares issued at end of the period (including treasury stock) : 433,630 shares for the Third quarter ended December 31, 2012 and 433,630 shares for the fiscal ended March 31, 2012
 - 2. Number of treasury stock at end of the period:0 shares for the Third quarter ended December 31, 2012 and 0 shares for the fiscal ended March 31, 2012
 - 3. Average number of shares during the period (calculated cumulatively from the beginning of the fiscal year): 433,630 shares for the Third quarter ended December 31, 2012, and 433,630 shares for the Third quarter ended December 31, 2011

*Indication of quarterly review procedure implementation status

This quarterly earnings report is exempt from quarterly review procedure based upon the Financial Instruments and Exchange Act. It is under the review procedure process at the time of disclosure of this report.

*Explanation about the appropriate use of forecast and other important notice

Forecast regarding future performance in these materials are based judgments made in accordance with information available at the time this report was prepared. Actual results may differ significantly from these forecasts for a number of factors.