

# Summary of Business Results for the Third Quarter Ended September 30, 2010 [Japan GAAP] (Consolidated)

October 29, 2010

Company **BEST BRIDAL Inc.**  
 Stock Code 2418  
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 Expected date of filing of quarterly report: November 9, 2010  
 Preparation of quarterly supplementary financial document: None  
 Quarterly results briefing: None

Listed on the Mothers  
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 Expected starting date of dividend payment: —

(Rounded down to million yen)

## 1. Consolidated business results for the nine months ended September 2010

(January 1, 2010 through September 30, 2010)

### (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 Sept. 2010	26,699	20.1	4,314	29.5	4,113	26.7	2,236	23.3
Nine months ended Sept. 2009	22,235	—	3,332	—	3,247	—	1,814	—

	Net income per share	Diluted net income per share
	Yen	Yen
Nine months ended Sept. 2010	27,407.71	—
Nine months ended Sept. 2009	22,230.56	—

### (2) Consolidated financial position

	Total assets	Net assets	Shareholders' equity ratio	Net assets per share
	Million yen	Million yen	%	Yen
As of Sept. 2010	40,584	14,304	35.2	175,298.82
As of Dec. 2009	37,530	12,546	33.4	153,752.75

### (Reference) Shareholders' equity

As of September 2010: 14,304 million yen  
 As of December 2009: 12,546 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 Dec. 2009	—	2,500.00	—	2,500.00	5,000.00
Year ending Dec. 2010	—	2,500.00	—	—	—
Year ending Dec. 2010 (forecast)	—	—	—	834.00	3,334.00

(Note) Revisions to dividend forecast for the current quarter: None

The Company conducted a 3-for-1 stock split as of October 1, 2010. The stock split has been reflected in the projected year-end dividend and annual dividend for the year ending December 2010. When converting into dividends per share before the stock split was conducted, the projected year-end dividend and annual dividend for the year ending December 2010 are equivalent to year-end dividend of 2,500 yen per share and annual dividend of 5,000 yen per share. The stock split has not been reflected in the dividend for the year ended December 2009 and interim dividend for the year ending December 2010.

## 3. Forecast of consolidated business results for the year ending December 2010

(January 1, 2010 through December 31, 2010)

(% 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 Dec. 2010	37,700	16.0	6,800	8.5	6,500	5.4	3,600	6.2	14,705.88

(Note) Revisions to business forecast for the current quarter: None

The Company conducted a 3-for-1 stock split as of October 1, 2010. The stock split has been reflected in the net income per share in the consolidated business forecasts for the year ending December 2010.

#### 4. Others

(1) Changes in significant subsidiaries during the period: None

New: — Excluded: —

(Note) This item indicates whether there were changes in specified subsidiaries that caused a change in the scope of consolidation during the period.

(2) Applications of simplified accounting procedures and specific accounting procedures: Yes

(Note) This item indicates whether the Company has adopted simplified accounting procedures and accounting procedures specific to quarterly consolidated financial statements.

(3) Changes in rules, procedures and indication methods of accounting procedures

① Changes due to revision of accounting standards: None

② Changes other than ①: None

(4) Shares outstanding (common stock)

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

As of September 2010: 81,600 shares

As of December 2009: 81,600 shares

② Treasury stock at the end of period

As of September 2010: —

As of December 2009: —

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

Nine months ended September 2010: 81,600 shares

Nine months ended September 2009: 81,600 shares

(Note) The Company conducted a 3-for-1 stock split as of October 1, 2010 and currently, it has 244,800 shares outstanding.

#### 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

1. 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.
2. The Company conducted a 3-for-1 stock split as of October 1, 2010. The stock split has been reflected in the projected year-end dividend and annual dividend for the year ending December 2010 and net income per share in the consolidated business forecasts for the year ending December 2010.