

Summary of Business Results for the Year Ended December 31, 2010

February 14, 2011

Company **BEST BRIDAL Inc.**
 Stock Code 2418 URL: <http://www.bestbridal.co.jp>
 Representative Masayuki Tsukada, President and CEO
 Contact Keiji Ishihara, Director
 Expected date of annual shareholders' meeting: March 30, 2011
 Expected date of filing of annual securities report: March 30, 2011

Listed on the TSE1

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Expected starting date of dividend payment: March 31, 2011

(Rounded down to million yen)

1. Consolidated business results for the year ended December 2010

(January 1, 2010 through December 31, 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	%
Year ended Dec. 2010	38,444	18.3	7,221	15.2	6,946	12.6	3,774	11.3
Year ended Dec. 2009	32,491	4.6	6,269	3.2	6,167	22.3	3,390	38.2

	Net income per share	Diluted net income per share	Return on equity	Ratio of ordinary income to total assets	Ratio of operating income to net sales
	Yen	Yen	%	%	%
Year ended Dec. 2010	15,418.91	—	26.6	17.7	18.8
Year ended Dec. 2009	41,548.42	—	30.8	17.6	19.3

(Reference) Investment earnings/loss on equity-method:

Year ended December 2010: 29 million yen

Year ended December 2009: (15) million yen

(2) Consolidated financial position

	Total assets	Net assets	Shareholders' equity ratio	Net assets per share
	Million yen	Million yen	%	Yen
As of Dec. 2010	40,891	15,832	38.7	64,673.25
As of Dec. 2009	37,530	12,546	33.4	153,752.75

(Reference) Shareholders' equity:

As of December 2010: 15,832 million yen

As of December 2009: 12,546 million yen

(3) Consolidated results of cash flows

	Cash flows from operating activities	Cash flows from investing activities	Cash flows from financing activities	Cash and cash equivalents at the end of period
	Million yen	Million yen	Million yen	Million yen
Year ended Dec. 2010	6,272	(3,888)	(1,690)	8,473
Year ended Dec. 2009	6,287	(5,375)	760	7,825

2. Dividends

	Dividend per share					Total dividends (Total)	Dividend payout ratio	Rate of total dividend to net assets
	End of 1Q	End of 2Q	End of 3Q	Year-end	Annual			
	Yen	Yen	Yen	Yen	Yen	Million yen	%	%
Year ended Dec. 2010	—	2,500.00	—	2,500.00	5,000.00	408	12.0	3.7
Year ended Dec. 2011	—	2,500.00	—	1,700.00	4,200.00	620	27.2	3.8
Year ending Dec. 2011 (forecast)	—	1,000.00	—	1,000.00	2,000.00		14.0	

(Note) Breakdown of year-end dividend for FY ended Dec. 2010: Commemorative dividend of ¥500.00

3. Forecast of consolidated business results for the year ending December 2011

(January 1, 2011 through December 31, 2011)

(% 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
For the six months ending Jun. 2011	19,700	14.6	2,320	(14.0)	2,200	(13.4)	840	(38.6)	3,431.37
Year ending Dec. 2011	43,000	11.8	7,250	0.4	6,950	0.1	3,500	(7.3)	14,297.39

4. Others

(1) Changes in significant subsidiaries during the period (changes in specified subsidiaries accompanying changes in the scope of consolidation): Yes

(2) Changes in rules, procedures and indication methods of accounting process concerning the preparation of consolidated financial results (Changes to important items that form the basis for preparing consolidated financial statements)

① Changes due to revision of accounting standards: None

② Changes other than ①: None

(3) Shares outstanding (common stock)

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

As of December 2010 244,800 shares

As of December 2009 81,600 shares

② Treasury stock at the end of period:

As of December 2010 —

As of December 2009 —

(Reference) Summary of non-consolidated business results

1. Non-consolidated business results for the year ended December 2010

(January 1, 2010 through December 31, 2010)

(1) Non-consolidated results of operations

(% change from the previous year)

	Net sales		Operating income		Ordinary income		Net income	
	Million yen	%	Million yen	%	Million yen	%	Million yen	%
Year ended Dec. 2010	36,335	14.2	5,838	14.9	5,642	14.4	3,039	15.3
Year ended Dec. 2009	31,824	5.0	5,079	(1.8)	4,932	2.7	2,636	19.1

	Net income per share	Diluted net income per share
	Yen	Yen
Year ended Dec. 2010	12,414.97	—
Year ended Dec. 2009	32,315.37	—

(2) Non-consolidated financial position

	Total assets	Net assets	Shareholders' equity ratio	Net assets per share
	Million yen	Million yen	%	Yen
As of Dec. 2010	37,361	14,004	37.5	57,208.45
As of Dec. 2009	35,673	11,381	31.9	139,480.21

(Reference) Shareholders' equity:

As of December 2010: 14,004 million yen

As of December 2009: 11,381 million yen

2. Forecast of non-consolidated business results for the year ending December 2011

(January 1, 2011 through December 31, 2011)

(% 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
For the six months ending Jun. 2011	16,700	1.3	2,100	(6.8)	2,000	(7.4)	830	(29.6)	3,390.52
Year ending Dec. 2011	36,800	1.3	6,000	2.8	5,800	2.8	3,000	(1.3)	12,254.90

* 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.