

Summary of Business Results for the Third Quarter Ended December 31, 2011

[Japan GAAP] (Consolidated)

February 9, 2012

Company **KITO CORPORATION**
 Stock Code 6409
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Expected date of filing of quarterly report: February 10, 2012

Expected starting date of dividend payment: —

Preparation of quarterly supplementary financial document: None

Quarterly results briefing: None

(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 (% of change from previous years)

	Net sales		Operating income		Ordinary income		Net income	
	Million yen	%	Million yen	%	Million yen	%	Million yen	%
Nine months ended Dec 2011	22,805	18.1	780	56.1	626	164.5	132	60.5
Nine months ended Dec 2010	19,312	15.6	500	-	236	514.6	82	-

(Note) Comprehensive income

Nine months ended December 2011: △247 million yen (—%)

Nine months ended December 2010: △661 million yen (—%)

	Net income per share		Diluted net income per share	
	Yen		Yen	
Nine months ended Dec 2011	1,029.50		1,025.04	
Nine months ended Dec 2010	678.41		672.11	

(2) Consolidated financial position

	Total assets		Net assets		Shareholders' equity ratio	
	Million yen		Million yen		%	
As of Dec 2011	29,283		15,054		49.5	
As of Mar 2011	28,151		15,706		53.8	

(Reference) Shareholders' equity:

As of December 2011: 14,502 million yen

As of March 2011: 15,158 million yen

2. Dividends

	Annual dividend				
	End of 1Q	End of 2Q	End of 3Q	Year-end	Total
Year ended Mar 2011	—	1,000.00	—	1,000.00	2,000.00
Year ending Mar 2012	—	1,000.00	—		
Year ending Mar 2012 (forecast)				1,000.00	2,000.00

(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)

(% of change from 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	33,000	17.5	1,550	38.4	1,350	52.5	700	65.3	5,438.24	

(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: | : Yes |
| 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 end of period (treasury stock included)

As of December 2011	135,241 shares
Year ended March 2011	135,241 shares

② Treasury stock at the end of period

As of December 2011	6,523 shares
Year ended March 2011	6,523 shares

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

Nine months ended December 2011	128,718 shares
Nine months ended December 2010	121,715 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 consolidated 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.

Consolidated results of quarterly operations

(October 1, 2011 through December 31, 2011 and October 1, 2010 through December 31, 2010)

(% of change from previous third quarters)

	Net sales		Operating income		Ordinary income		Net income	
	Million yen	%	Million yen	%	Million yen	%	Million yen	%
FY2011 third quarter	7,800	15.7	443	77.8	459	208.36	118	113.2
FY2010 third quarter	6,740	20.9	249	-	149	-	55	-

(Note) Comprehensive income

FY2011 third quarter: 15 million yen (—%)

FY2010 third quarter: △161 million yen (—%)

	Net income per share	Diluted net income per share
	Yen	Yen
FY2011 third quarter	921.76	918.70
FY2010 third quarter	457.07	453.31