

## Entity information

Apr 2013

Company information	
FASF member mark	-
Document name	決算短信〔日本基準〕 (連結)
Filing date	2013-06-10
Company name	株式会社 テンポスバ スターズ
Stock exchange listings	
Tokyo	
Tokyo 1st section	-
Tokyo 2nd section	-
Tokyo Mothers	-
Tokyo Others	-
Osaka	
Osaka 1st section	-
Osaka 2nd section	-
Osaka JASDAQ	true
Osaka Others	-
Nagoya	
Nagoya 1st section	-
Nagoya 2nd section	-
Nagoya Centrex	-
Nagoya Others	-
Sapporo	
Sapporo	-
Sapporo Ambitious	-
Sapporo Others	-
Fukuoka	
Fukuoka	-
Fukuoka Q-Board	-
Fukuoka Others	-
Green Sheet	
Japan Securities Dealers Association	-
Securities code	27510
URL	<a href="http://www.tenpos.co.jp">http://www.tenpos.co.jp</a>
Business category	
General Business	true
Specific Business	-
Fiscal Year End	2013-04-30
Representative	
Title	代表取締役社長
Name	森下 和光
Inquiries	
Title	管理部長
Name	毛利 聡
Tel	03-3736-0319
Other	
Date of general shareholders' meeting (as planned)	2013-07-20
Dividend payable date (as planned)	2013-07-05
Annual securities report filing date (as planned)	2013-07-23
Supplemental material of annual results	-
Way of getting	-
Convening briefing of annual results	-
Target audience	-
Note to fraction processing method	(百万円未満切捨て)

## Consolidated information

(in millions of yens)

	Apr 2014	Oct 2013	Apr 2013	Apr 2012
Consolidated information				
Consolidated financial results				
Consolidated operating results				
Consolidated income statements information				
Net sales				
Net sales			16,202	14,508
% change in net sales			0.117	0.320
Operating income				
Operating income			1,270	1,119
% change in operating income			0.135	0.413
Ordinary income				
Ordinary income			1,365	1,195
% change in ordinary income			0.143	0.424
Net income				
Net income			750	682
% change in net income			0.100	0.812
Note to consolidated income statements information				
Comprehensive income				
Comprehensive income			853	767
Change in comprehensive income			1.112	1.024
Other consolidated operating results				
Net income per share			19010.11	17245.69
Diluted net income per share			-	-
Net income to shareholders' equity ratio			0.221	0.252
Ordinary income to total assets ratio			0.239	0.238
Operating income to net sales ratio			0.078	0.077
Note to consolidated operating results				
Investment profit (loss) on equity method			37	48
Note to consolidated operating results			-	
Consolidated financial positions				
Total assets			6,030	5,416
Net assets			4,186	3,364
Capital adequacy ratio			0.622	0.560
Net assets per share			95647.85	76727.27
Note to consolidated financial positions				
Owner's equity			3,751	3,036
Note to consolidated financial positions			-	
Consolidated cash flows				
Cash flows from operating activities			454	1,169
Cash flows from investing activities			-115	-78
Cash flows from financing activities			-270	-347
Cash and equivalents, end of period			1,831	1,658
Note to consolidated cash flows				
Note to consolidated cash flows			-	
Note to consolidated financial results				
Note to consolidated financial results			-	
Dividends				
Dividend per share				
First quarter				
Result			-	-
Forecast	-			
Forecast (upper)	-			
Forecast (lower)	-			
Second quarter				
Result			0.00	0.00
Forecast	0.00			
Forecast (upper)	-			
Forecast (lower)	-			
Third quarter				
Result			-	-
Forecast	-			
Forecast (upper)	-			
Forecast (lower)	-			

Fiscal year end			
Result		1100.00	1000.00
Forecast	3.66		
Forecast (upper)	-		
Forecast (lower)	-		
Total			
Result		1100.00	1000.00
Forecast	3.66		
Forecast (upper)	-		
Forecast (lower)	-		
Total dividend paid			
Total dividend paid		43	40
Payout ratio (consolidated)			
Payout ratio		0.058	0.058
Payout ratio	0.046		
Ratio of total amount of dividends to net assets (consolidated)			
Ratio of total amount of dividends to net assets		0.013	0.015
Note to dividends			
Note to dividends		-	
Consolidated forecasts			
Title for consolidated forecasts	3. 平成26年 4月期の連結業績予想(平成25年 5月 1日～平成26年 4月30日)		
Preamble to consolidated forecasts			
Preamble to consolidated forecasts	-		
Main table of consolidated forecasts			
Net sales			
Forecast	18,000	8,820	
Forecast (upper)	-	-	
Forecast (lower)	-	-	
% change (forecast)	0.111	0.085	
% change (forecast-upper)	-	-	
% change (forecast-lower)	-	-	
Operating income			
Forecast	1,600	790	
Forecast (upper)	-	-	
Forecast (lower)	-	-	
% change (forecast)	0.259	0.267	
% change (forecast-upper)	-	-	
% change (forecast-lower)	-	-	
Ordinary income			
Forecast	1,700	830	
Forecast (upper)	-	-	
Forecast (lower)	-	-	
% change (forecast)	0.245	0.253	
% change (forecast-upper)	-	-	
% change (forecast-lower)	-	-	
Net income			
Forecast	950	460	
Forecast (upper)	-	-	
Forecast (lower)	-	-	
% change (forecast)	0.266	0.259	
% change (forecast-upper)	-	-	
% change (forecast-lower)	-	-	
Net income per share			
Forecast	80.23	11626.44	
Forecast (upper)	-	-	
Forecast (lower)	-	-	
Note to consolidated forecasts			
Note to consolidated forecasts	-		
Others			
Material changes in subsidiaries during this period (Changes in scope of consolidations resulting from change is subsidiaries)			
Material changes in subsidiaries during this period (Changes in scope of consolidations resulting from change is subsidiaries)			
		-	
Number of subsidiaries newly consolidated			
		-	
Name of subsidiaries newly consolidated			
		-	

Number of subsidiaries excluded from consolidation	-	
Name of subsidiaries excluded from consolidation	-	
Note to material changes in subsidiaries during this period		
Note to material changes in subsidiaries during this period	-	
Changes in accounting policies and accounting estimates, retrospective restatement		
Changes in accounting policies based on revisions of accounting standard	-	
Changes in accounting policies other than ones based on revisions of accounting standard	-	
Changes in accounting estimates	-	
Retrospective restatement	-	
Note to changes in accounting policies and accounting estimates, retrospective restatement		
Note to changes in accounting policies and accounting estimates, retrospective restatement	-	
Number of issued and outstanding shares (common stock)		
Number of issued and outstanding shares at the end of fiscal year (including treasury stock)	47,716	47,716
Number of treasury stock at the end of fiscal year	8,489	8,151
Average number of shares	39,469	39,565
Note to number of issued and outstanding shares (common stock)		
Note to number of issued and outstanding shares (common stock)	-	

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## Non consolidated information

(in millions of yens)

	Apr 2014	Oct 2013	Apr 2013	Apr 2012
Non-consolidated information				
Summary of non-consolidated financial results				
Non-consolidated financial results				
Non-consolidated operating results				
Non-consolidated income statements information				
Net sales				
Net sales			9,821	8,881
% change in net sales			0.106	0.086
Operating income				
Operating income			897	816
% change in operating income			0.099	0.138
Ordinary income				
Ordinary income			1,045	838
% change in ordinary income			0.247	0.135
Net income				
Net income			626	452
% change in net income			0.384	1.884
Other non-consolidated operating results				
Net income per share			15674.20	11294.90
Diluted net income per share			-	-
Note to non-consolidated operating results				
Note to non-consolidated operating results			-	
Non-consolidated financial positions				
Total assets			4,318	4,067
Net assets			3,304	2,761
Capital adequacy ratio			0.765	0.679
Net assets per share			83220.01	68952.02
Note to non-consolidated financial positions				
Owner's equity			3,304	2,761
Note to non-consolidated financial positions				
Note to non-consolidated financial positions			-	
Note to non-consolidated financial results				
Note to non-consolidated financial results			-	
Non-consolidated forecasts				
Title for non-consolidated forecasts		2. 平成26年 4月期の 個別業績予想(平成2 5年 5月 1日～平成26 年 4月30日)		
Preamble to non-consolidated forecasts				
Preamble to non-consolidated forecasts			-	
Main table of non-consolidated forecasts				
Net sales				
Forecast		10,000	5,200	
Forecast (upper)		-	-	
Forecast (lower)		-	-	
% change (forecast)		0.018	0.020	
% change (forecast-upper)		-	-	
% change (forecast-lower)		-	-	
Ordinary income				
Forecast		1,100	490	
Forecast (upper)		-	-	
Forecast (lower)		-	-	
% change (forecast)		0.052	-0.155	
% change (forecast-upper)		-	-	
% change (forecast-lower)		-	-	
Net income				
Forecast		660	270	
Forecast (upper)		-	-	
Forecast (lower)		-	-	
% change (forecast)		0.054	-0.246	
% change (forecast-upper)		-	-	
% change (forecast-lower)		-	-	
Net income per share				
Forecast		55.06	6798.95	

Forecast (upper)	-	-
Forecast (lower)	-	-
Note to non-consolidated forecasts		
Note to non-consolidated forecasts	-	

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**This information is a summary of the earnings report. It does not contain all details included in the earnings report disclosed in Japanese.**

## 1. Information on this quarterly result

### (1) Consolidated operating results

During this business period (May 2013 up to July 2013), we still faced difficult business environment in our main business sector, namely restaurants and other food outlets. Such difficult environment was caused by increasing trend among consumers favoring lower prices and catering & take-out business and price increase of import goods and low materials due to yen devaluation in spite of somewhat stronger individual consumption in valuable goods and department store business. .

Under these circumstances, TENPOS BUSTERS set its business target of being Food Business Producers (FBP) in this business period. Being FBP, TENPOS aims to provide individual restaurant operators and operating entities with information on restaurant outlet available for sale or lease, high quality and cost-effective interior decoration works, leasing or financing to meet various needs, menu and other promotional proposals, business planning assistance for new outlets, M&A and franchising activities. By transforming ourselves to be FBPs, TENPOS BUSTERS intends to shift its main business operation from its current shop sales operation to those FBP activities where we provide information and services to our clients. For such purpose, TENPOS BUSTERS has been giving its employees various seminars and extensive training.

As the result of such activities, TENPOS BUSTERS` accumulated consolidated sales (May 2013 up to July 2013) was 4 billion 617 million yen (11.8% increase as against the same period, previous year), operating profit of 366 million yen (32.1% increase as against the said period) and profit from the ordinary operation of 409 million yen (36.3% increase as against the said period).

TENPOS BUSTERS` business operation consists of three main sectors, “Shop Sales” which sells kitchenware and equipment to individual restaurant operators, “FBP Business” which provides wide range of service to restaurant operators, and “Restaurant Operation” in which TENPOS BUSTERS itself operates restaurants.

Operational results of each sectors are as follows;

As for “Shop Sales”, we had all our shop sales staff to work harder to coordinate with potential clients and to follow up on them. Also, TENPOS BUSTERS carried out

promotion of its own original brand goods and gave its area managers and shop managers series of job trainings.

Through the coordination with potential clients and following up, TENPOS worked to understand needs of those clients accurately so that TENPOS could provide them with necessary information and service to meet such needs. Such coordination consists of two stages, first to obtain information on future business opportunity and to follow up on them to actually obtain such business. Mid or long term business forecast was determined based on such coordination and information obtained through such activities.

TENPOS exerted its efforts on developing and promoting its own private brand goods, mostly of import goods. The commodity department worked hard to contract with overseas manufactures to develop such original brands of high quality with reasonable cost, and to set up distribution centers to properly bring those goods to the shop doors, thereby substantially improving profit ratio.

Training programs of Area Managers and Shop Managers were aimed to foster those managers to be strong leaders by setting up sales targets, such as required number of sales items and gross profits and to follow those targets on monthly basis. Such training resulted in enhancing sales power at each shops and that of whole organization by carrying out headquarters policy.

Sales from this “Shop Sales” sector in this quarter period amounted to 2 billion 631 million yen (4.4% increase over the same period, previous year) and operating profit of 252 million yen (27.5% increase over the said period).

In “FBP Business”, TENPOS BUSTERS worked, not only to provide clients with interior decoration works and available outlet location information, but to introduce price optimization system in internet and website for purchasing recycled goods, and to promote sales of original POS system.

TENPOS developed its software in February 2013 to survey competitors’ pricing to optimize its own prices, thereby increasing internet sales. As the result of such, TENPOS improved its market share and its internet sales recorded 133.0% in June and 137.6% in July as against those of the same months in the previous year.

The search engine optimization was made on TENPOS website of used goods purchasing to meet algorithm changes of major search engines, resulted in drastic increase of access from monthly average of 100 to 150 in May, 160 in June and 160 in July. In addition, the keywords optimization such as “Used goods purchasing” and “Cooking equipment purchasing” helped TENPOS to be always listed within top three. Also 24 hour service of its telephone inquiry made it possible for restaurant operators to make their inquiry after their operating hours, having increased their accesses.

TENPOS promoted sales of its original POS system called “Tenpos cube” by improving communication and tips exchanges within the organization and making the best of exhibition fairs, sample display at the shops and adequate proposals to the clients. Sales of POS system in July jumped up to 45 units in July (166.6% as against that in the same month in the previous year). At the same time, maintenance network was further improved to meet clients’ needs.

The sales result of the FBP business sector during this accumulated consolidated period amounted to 1.3 billion yen (an increase of 41.4% as against the said period) and operating profits of 36 million yen (a decrease of 13.41% as against the said period).

In regard to “Restaurant Operation” sector, service was further improved through the continuous mystery shopper investigation to know the problems at each location and series of trainings to overcome them. Chef of each location has as his responsibility to work out improvement of existing menus and development of new ones on a monthly basis. DMs were sent to all member clients to have their visits increased and FAXDM was introduced to promote new clients. “Asakuma Kitchen” was opened at Unix Miyoshi, “Asakuma” at Isehara and “BISTRO MANEKENpis” at Fukuhara, Osaka.

The sales of this sector in this quarter was 981 million yen (15.5% increase over the same period in the previous year) with the operating profit of 84 million yen (111.6% increase over the said period).

## (2) Consolidated financial position

Total assets as of the end of this quarter amount to 6 billion 335 million yen, an increase of 305 million as against the end of the previous business year as follows;

(Current assets)

At the end of the this quarter, current assets amount to 4billion 474 million yen, an increase of 146 million yen as against that at the end of the previous accounting year, which is mainly due to the increase of cash and bank deposit of 75 million yen and inventory increase of 36 million yen..

(Non-current assets)

Non-current assets at the end of this quarter amount to 1 billion 861 million yen, an increase of 146 million yen over that at the end of previous year, mainly due to the increase of intangible assets of 81 million and tangible assets of 35 million yen.

(Current liabilities)

At the end of this quarter, current liabilities amount to 1 billion 832 million yen, an increase of 22 million over that at the end of previous accounting year. It is due to an increase of 54 million yen in notes payable and accounts payable.

(Non-current liabilities)

Non-current liabilities amount to 98 million yen, recording an increase of 66 million as against that at the end of previous accounting year, mainly due to the increase of long term debt of 58 million yen.

(Net assets)

At the end of this quarter, total net assets amounted to 4 billion 404 million yen, an increase of 217 million over that at the end of previous accounting year. It is due to the increase of accumulated profits of 182 million and minority interest of 35 million yen.

### (3) Forecast of this accounting year

We did not amend our forecasted operating results for the second quarter and this fiscal year, as our revenue and profit amounts are close to the amounts we forecasted on June 10<sup>th</sup>, 2013.

## 2. Summary (Notes to the financial reports) information

### (1)Material change to subsidiaries during this first quarter

No applicable items

### (2)Specific accounting application for this quarterly financial reports

No applicable items

### (4) Changes in accounting policies, accounting estimates and retrospective restatement

No applicable items

3. Material issues in regard to Going Concern of the entity

No applicable items