

**Summary of Consolidated Financial Results
for the First Quarter of the Fiscal Year Ending October 31, 2013
(Three Months Ended January 31, 2013)**

[Japanese GAAP]

Company name: LONGLIFE HOLDING Co., Ltd. Listing: Osaka Securities Exchange (JASDAQ)
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 Scheduled date of filing of Quarterly Report: March 11, 2013
 Scheduled date of payment of dividend: -
 Preparation of supplementary materials for quarterly financial results: None
 Holding of quarterly financial results meeting: None

Note: The original disclosure in Japanese was released on March 8, 2013 at 15:30 (GMT +9).

(All amounts are rounded down to the nearest million yen)

1. Consolidated Financial Results for the Three Months Ended January 31, 2013 (Nov. 1, 2012 – Jan. 31, 2013)

(1) Consolidated results of operations

(Percentages represent year-over-year changes)

	Net sales		Operating income		Ordinary income		Net income	
	Million yen	%	Million yen	%	Million yen	%	Million yen	%
Three months ended Jan. 31, 2013	2,552	1.3	119	15.4	100	14.5	19	(49.5)
Three months ended Jan. 31, 2012	2,520	23.1	103	49.5	87	43.1	39	344.1

Note: Comprehensive income (million yen) Three months ended Jan. 31, 2013: 28 (down 24.6%)

Three months ended Jan. 31, 2012: 37 (up 193.4%)

	Net income per share	Diluted net income per share
	Yen	Yen
Three months ended Jan. 31, 2013	1.85	-
Three months ended Jan. 31, 2012	3.67	-

(2) Consolidated financial position

	Total assets	Net assets	Equity ratio	Net assets per share
	Million yen	Million yen	%	Yen
As of Jan. 31, 2013	10,936	2,579	23.6	239.11
As of Oct. 31, 2012	10,181	2,589	25.4	239.99

Reference: Shareholders' equity (million yen) As of Jan. 31, 2013: 2,579 As of Oct. 31, 2012: 2,589

2. Dividends

	Dividend per share				
	1Q-end	2Q-end	3Q-end	Year-end	Total
	Yen	Yen	Yen	Yen	Yen
Fiscal year ended Oct. 31, 2012	-	0.00	-	3.50	3.50
Fiscal year ending Oct. 31, 2013	-				
Fiscal year ending Oct. 31, 2013 (forecasts)		0.00	-	5.00	5.00

Note: Revisions to the most recently announced dividend forecast: None

3. Consolidated Forecast for the Fiscal Year Ending October 31, 2013 (Nov. 1, 2012 – Oct. 31, 2013)

(Percentages represent year-over-year changes)

	Net sales		Operating income		Ordinary income		Net income		Net income per share
	Million yen	%	Million yen	%	Million yen	%	Million yen	%	Yen
First half	5,500	9.3	280	21.4	250	23.1	110	(0.1)	10.20
Full year	11,600	17.1	670	61.2	600	59.5	280	27.7	25.95

Note: Revisions to the most recently announced consolidated forecast: None

*** Notes**

(1) Changes in significant subsidiaries during the period (changes in scope of consolidation): None

Newly added: -

Excluded: -

(2) Application of special accounting methods for presenting quarterly consolidated financial statements: None

(3) Changes in accounting policies and accounting-based estimates, and restatements

1) Changes in accounting policies due to revisions in accounting standards, others: None

2) Changes in accounting policies other than 1) above: None

3) Changes in accounting-based estimates: None

4) Restatements: None

(4) Number of outstanding shares (common stock)

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

As of Jan. 31, 2013:	11,190,400 shares	As of Oct. 31, 2012:	11,190,400 shares
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2) Number of shares of treasury stock at end of period

As of Jan. 31, 2013:	401,657 shares	As of Oct. 31, 2012:	401,657 shares
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3) Average number of shares outstanding during the period

Three months ended Jan. 31, 2013:	10,788,743 shares	Three months ended Jan. 31, 2012:	10,788,743 shares
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Indication of quarterly review procedure implementation status

The current quarterly financial report is exempted from quarterly review procedures based on the Financial Instruments and Exchange Act. At the time of disclosure, the review procedures for the quarterly financial statements have not been completed.

Cautionary statement with respect to forecasts of future performance and special items

Note concerning forward-looking statements

Forecasts of future performance in these materials are based on certain assumptions judged to be valid and information available to the Company's management at the time the materials were prepared. Actual results may differ significantly from these forecasts for a number of reasons. Please refer to "Qualitative Information Regarding Consolidated Forecast" on page 3 of the attachments for assumptions for forecasts and notes of caution for usage.

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1. Qualitative Information on Quarterly Consolidated Financial Performance

(1) Qualitative Information Regarding Consolidated Results of Operations

In the first quarter of the current fiscal year, there were some positive signs in the Japanese economy as stock prices recovered and the yen began to weaken. Two causes are demand created by reconstruction activities following the Great East Japan Earthquake and expectations concerning the benefits of economic programs by the newly elected administration in December 2012. However, the operating environment remains difficult because of the European debt crisis, concerns about slowing economic growth in emerging countries and other reasons.

In the nursing care services sector, the National Council on Social Security System Reform, which was formed in 2012 by the Japanese Cabinet, has been holding discussions about the establishment of a sustainable social security system. For medical care and nursing care, one focus of the discussions is how to strengthen the functions of a framework that enables medical and nursing services to be provided an integrated manner within individual regions.

In this environment, there was an increase in the number of residents in the nursing home business and steady growth in the number of customers in the in-home nursing care business. Net sales increased 1.3% from one year earlier to 2,552 million yen, operating income increased 15.4% to 119 million yen and ordinary income increased 14.5% to 100 million yen. However, net income was down 49.5% to 19 million yen because of higher taxes.

Business segment performance was as follows.

1) Nursing home business

Long Life Kyoto Arashiyama was opened in December 2012. As a result, the nursing home business was operating 20 nursing homes with a total of 803 rooms for residents at the end of the first quarter. The central objective in this business is to raise the occupancy ratio by restructuring the operating framework and strengthening sales activities.

Sales decreased 7.7% to 982 million yen and ordinary income decreased 16.4% to 34 million yen.

2) In-home nursing care business

There were 128 services in this business segment as of the end of the first quarter. Major activities include opening new locations to provide services, increasing the utilization rates of existing locations and conducting extensive sales activities for the provision of welfare services for persons with disabilities.

A divestiture within the LONGLIFE Group that took place on November 1, 2012 resulted in the transfer of some business activities from the in-home nursing care business to the nursing care equipment business. As a result, sales decreased 1.7% to 1,303 million yen and ordinary income decreased 71.4% to 5 million yen.

3) Nursing care equipment business

In this business segment, extensive support is provided by nursing care equipment specialists who have much expertise and skill in the nursing care field. The aim is to provide services that assist seniors in living on their own.

A divestiture within the LONGLIFE Group that took place on November 1, 2012 resulted in the transfer of some business activities from the in-home nursing care business to the nursing care equipment business. Sales increased 200.9% to 226 million yen and there was an ordinary income of 9 million yen compared with ordinary loss of 3 million yen one year earlier.

4) Food business

The food business mainly involves the preparation of meals which are served at our 35 nursing homes.

The LONGLIFE Group is making its brand more powerful by focusing on reinforcing operations to serve customers outside the Group. This involves the use of catering and other activities to strengthen business operations.

Sales decreased 84.7% to 8 million yen and ordinary loss was 4 million yen compared with ordinary income of 7 million yen one year earlier.

5) Others

This segment includes the investment business, which is operated by consolidated subsidiary Long Life International Business Investment Co., Ltd. that makes investments in companies in Japan and other countries, and the dispensing pharmacy business, which is operated by consolidated subsidiary Long Life Pharmacy Co., Ltd.

Sales were 31 million yen compared with no sales one year earlier and there was an ordinary loss of 3 million yen (1 million yen one year earlier).

(2) Qualitative Information Regarding Consolidated Financial Position

Total assets were 10,936 million yen at the end of the first quarter, 755 million yen more than at the end of the previous fiscal year.

Current assets increased by 60 million yen to 3,330 million yen. This was primarily attributable to increases of 57 million yen in cash and deposits, 24 million yen in deposits paid and 22 million yen in notes and accounts receivable-trade, and a decrease of 55 million yen in deferred tax assets.

Noncurrent assets increased by 694 million yen to 7,606 million yen. The primary causes were an increase of 676 million yen in property, plant and equipment, and a decrease of 15 million yen in intangible assets.

Current liabilities decreased by 111 million yen to 5,395 million yen. This was mainly caused by increases of 167 million yen in accounts payable-other and 155 million yen in advances received, and decreases of 302 million yen in short-term loans payable and 125 million yen in income taxes payable.

Noncurrent liabilities increased by 875 million yen to 2,961 million yen mainly because of an increase of 870 million yen in long-term loans payable.

Net assets decreased by 9 million yen to 2,579 million yen, and the equity ratio was 23.6% at the end of the first quarter.

(3) Qualitative Information Regarding Consolidated Forecast

There are no revisions to the consolidated forecast for the fiscal year ending October 31, 2013 that was announced on December 14, 2012.

2. Matters Related to Summary Information (Notes)

(1) Changes in Significant Subsidiaries during the Period

Not applicable.

(2) Application of Special Accounting Methods for Presenting Quarterly Consolidated Financial Statements

Not applicable.

(3) Changes in Accounting Policies and Accounting-based Estimates, and Restatements

Not applicable.

3. Quarterly Consolidated Financial Statements
(1) Quarterly Consolidated Balance Sheets

(Thousands of yen)

	FY10/12 (As of Oct. 31, 2012)	First quarter of FY10/13 (As of Jan. 31, 2013)
Assets		
Current assets		
Cash and deposits	736,298	793,615
Notes and accounts receivable-trade	1,262,585	1,285,142
Inventories	21,004	26,422
Deferred tax assets	90,315	35,139
Deposits paid	987,407	1,012,323
Other	173,354	178,728
Allowance for doubtful accounts	(905)	(895)
Total current assets	3,270,060	3,330,476
Noncurrent assets		
Property, plant and equipment		
Buildings and structures	5,367,698	6,246,935
Accumulated depreciation	(1,949,686)	(2,001,429)
Buildings and structures, net	3,418,011	4,245,506
Vehicles	6,911	7,112
Accumulated depreciation	(6,643)	(6,735)
Vehicles, net	268	376
Tools, furniture and fixtures	343,545	373,963
Accumulated depreciation	(277,090)	(285,016)
Tools, furniture and fixtures, net	66,454	88,947
Land	2,367,014	2,367,014
Lease assets	234,786	248,970
Accumulated depreciation	(65,542)	(77,279)
Lease assets, net	169,243	171,690
Construction in progress	176,815	1,233
Total property, plant and equipment	6,197,808	6,874,769
Intangible assets		
Goodwill	89,944	76,529
Other	30,501	28,534
Total intangible assets	120,446	105,064
Investments and other assets		
Investment securities	44,024	55,380
Stocks of subsidiaries and affiliates	3,450	3,450
Guarantee deposits	399,699	402,218
Long-term prepaid expenses	73,936	73,616
Claims provable in bankruptcy, claims provable in rehabilitation and other	200	200
Other	72,040	91,793
Allowance for doubtful accounts	(100)	(100)
Total investments and other assets	593,251	626,558
Total noncurrent assets	6,911,506	7,606,392
Deferred assets		
Bond issuance cost	133	33
Total deferred assets	133	33
Total assets	10,181,699	10,936,902

(Thousands of yen)

	FY10/12 (As of Oct. 31, 2012)	First quarter of FY10/13 (As of Jan. 31, 2013)
Liabilities		
Current liabilities		
Accounts payable-trade	71,831	66,621
Short-term loans payable	663,668	361,167
Current portion of bonds	10,000	10,000
Current portion of long-term loans payable	560,892	643,308
Lease obligations	49,176	51,658
Accounts payable-other	205,857	373,621
Accrued expenses	470,535	458,691
Income taxes payable	155,743	30,327
Advances received	3,076,852	3,232,009
Provision for bonuses	172,199	66,646
Allowance for cancellation of contract	5,522	9,008
Other	64,300	92,409
Total current liabilities	5,506,578	5,395,469
Noncurrent liabilities		
Long-term loans payable	1,763,250	2,633,482
Lease obligations	130,296	130,206
Deferred tax liabilities	45,704	49,883
Provision for retirement benefits	39,495	41,311
Deferred revenue of home nursing care apart from general revenue	11,880	11,610
Asset retirement obligations	75,746	76,970
Other	19,600	18,295
Total noncurrent liabilities	2,085,973	2,961,760
Total liabilities	7,592,551	8,357,229
Net assets		
Shareholders' equity		
Capital stock	100,000	100,000
Retained earnings	2,535,408	2,517,632
Treasury stock	(62,440)	(62,440)
Total shareholders' equity	2,572,967	2,555,191
Accumulated other comprehensive income		
Valuation difference on available-for-sale securities	14,764	21,780
Foreign currency translation adjustment	1,415	2,700
Total accumulated other comprehensive income	16,179	24,480
Total net assets	2,589,147	2,579,672
Total liabilities and net assets	10,181,699	10,936,902

(2) Quarterly Consolidated Statements of Income and Comprehensive Income
Quarterly Consolidated Statements of Income
(For the Three-month Period)

(Thousands of yen)

	First three months of FY10/12 (Nov. 1, 2011 – Jan. 31, 2012)	First three months of FY10/13 (Nov. 1, 2012 – Jan. 31, 2013)
Net sales	2,520,507	2,552,842
Cost of sales	2,017,645	1,944,135
Gross profit	502,862	608,707
Selling, general and administrative expenses	399,464	489,341
Operating income	103,397	119,365
Non-operating income		
Interest income	80	119
Dividends income	761	1,082
Contribution for tenants received	2,767	2,141
Revenue of facility usage charge	253	273
Subsidy income	1,383	1,040
Other	3,352	2,229
Total non-operating income	8,598	6,886
Non-operating expenses		
Interest expenses	14,774	16,734
Equity in losses of affiliates	7,478	6,767
Other	1,778	2,058
Total non-operating expenses	24,031	25,560
Ordinary income	87,965	100,691
Extraordinary loss		
Loss on retirement of noncurrent assets	204	389
Loss on cancellation of leasehold contracts	158	-
Settlement package	-	1,475
Loss on litigation	2,328	1,575
Total extraordinary losses	2,691	3,440
Income before income taxes and minority interests	85,273	97,251
Income taxes-current	22,121	22,046
Income taxes-deferred	23,587	55,220
Total income taxes	45,708	77,266
Income before minority interests	39,565	19,984
Net income	39,565	19,984

**Quarterly Consolidated Statements of Comprehensive Income
(For the Three-month Period)**

(Thousands of yen)

	First three months of FY10/12 (Nov. 1, 2011 – Jan. 31, 2012)	First three months of FY10/13 (Nov. 1, 2012 – Jan. 31, 2013)
Income before minority interests	39,565	19,984
Other comprehensive income		
Valuation difference on available-for-sale securities	(2,040)	7,016
Foreign currency translation adjustment	-	1,284
Total other comprehensive income	(2,040)	8,301
Comprehensive income	37,524	28,285
Comprehensive income attributable to		
Comprehensive income attributable to owners of the parent	37,524	28,285
Comprehensive income attributable to minority interests	-	-

(3) Going Concern Assumption

Not applicable.

(4) Segment and Other Information

I. First three months of FY10/12 (Nov. 1, 2011 – Jan. 31, 2012)

1. Information related to sales and profit (or loss) for each reportable segment

(Thousands of yen)

	Reportable segment					Others (note)	Total
	Nursing home	In-home nursing care	Nursing care equipment	Food	Subtotal		
Sales							
External sales	1,064,768	1,325,334	75,347	55,057	2,520,507	-	2,520,507
Inter-segment sales or transfers	209	4,600	5,857	148,866	159,533	-	159,533
Total	1,064,978	1,329,934	81,205	203,924	2,680,041	-	2,680,041
Segment profit (loss)	41,611	17,890	(3,989)	7,410	62,923	(1,555)	61,367

Note: "Others" business segment is not included in any of the reportable segments and includes investment business.

2. Reconciliation of reported quarterly consolidated statements of income with total profit (or loss) for reportable segments

Reconciliation items

(Thousands of yen)

Profit	Amount
Total for reportable segments	62,923
Profits attributable to "Others"	(1,555)
Adjustments on unrealized profits	(53)
Amortization of goodwill	(6,377)
Equity in losses of affiliates	(7,478)
Corporate revenue/expenses (note 1)	40,538
Other (note 2)	(32)
Ordinary income on the quarterly consolidated statements of income	87,965

Notes: 1. Corporate revenue/expenses represent consulting fee income from the group companies to the Company and costs of the Company for administration of the group companies.

2. "Other" is the write-down of depreciable assets resulting from revisions of book values based on the fair valuations of these assets.

3. Information related to impairment losses on noncurrent assets, goodwill, etc. for each reportable segment

There are no significant items or changes during the first quarter.

II. First three months of FY10/13 (Nov. 1, 2012 – Jan. 31, 2013)

1. Information related to sales and profit (or loss) for each reportable segment

(Thousands of yen)

	Reportable segment					Others (note)	Total
	Nursing home	In-home nursing care	Nursing care equipment	Food	Subtotal		
Sales							
External sales	982,567	1,303,434	226,750	8,431	2,521,183	31,658	2,552,842
Inter-segment sales or transfers	3,000	917	12,997	93,169	110,083	32	110,116
Total	985,567	1,304,351	239,748	101,600	2,631,267	31,691	2,662,959
Segment profit (loss)	34,803	5,110	9,408	(4,752)	44,569	(3,231)	41,338

Note: “Others” business segment is not included in any of the reportable segments and includes investment business and dispensing pharmacy business.

2. Reconciliation of reported quarterly consolidated statements of income with total profit (or loss) for reportable segments

Reconciliation items (Thousands of yen)

Profit	Amount
Total for reportable segments	44,569
Profits attributable to “Others”	(3,231)
Adjustments on unrealized profits	38
Amortization of goodwill	(6,377)
Corporate revenue/expenses (note 1)	65,725
Other (note 2)	(32)
Ordinary income on the quarterly consolidated statements of income	100,691

Notes: 1. Corporate revenue/expenses represent consulting fee income from the group companies to the Company and costs of the Company for administration of the group companies.

2. “Other” is the write-down of depreciable assets resulting from revisions of book values based on the fair valuations of these assets.

3. Information related to impairment losses on noncurrent assets, goodwill, etc. for each reportable segment

Not applicable.

(5) Significant Changes in Shareholders’ Equity

Not applicable.

This summary report is solely a translation of “Kessan Tanshin” (in Japanese, including attachments), which has been prepared in accordance with accounting principles and practices generally accepted in Japan, for the convenience of readers who prefer an English translation.