

8. Notes to Consolidated Financial Statements

(1) Significant Changes to Subsidiaries in the Current Reporting Period (changes to specified subsidiaries resulting from changes in scope of consolidation)

There are none.

(2) Assumptions of a Going Concern

There are none.

(3) Changes in Accounting Policies, Changes in Accounting Estimates and Restatement

There are none.

(4) Compliance with Quarterly Review Procedures

These materials fall outside the jurisdiction of the quarterly review procedures of the Financial Instruments and Exchange Act. Therefore, at the time of disclosure, a portion of the review has not yet been completed. Upon completion of the review, a statutory quarterly report will be submitted on February 10, 2012.

(5) Significant Changes in Shareholders' Equity

There are none.

(6) Consolidated Per Share Data

The calculations basis for earnings per share in the first nine months and third quarter, as well as diluted earnings per share is as follows:

	FY2011 4/1/11-12/31/11	FY2010 4/1/10-12/31/10
1. Earnings per share (yen)	0.70	17.22
{Calculation basis}		
Net income (million yen)	1,440	35,638
Deduction from net income (million yen)	-	-
Net income for common share (million yen)	1,440	35,638
Average number of common shares outstanding (thousand shares)	2,069,574	2,069,762
2. Diluted earnings per share (yen)	0.69	16.69
{Calculation basis}		
Adjustment for net income (million yen)	-13	1,116
[Adjustment related to dilutive securities issued by subsidiaries and affiliates (million yen)]	[-13]	[-147]
[Bonds payable and other costs (million yen)]	[-]	[1,263]
Increase in number of common shares (thousand shares)	-	132,929

	FY2011 10/1/11-12/31/11	FY2010 10/1/10-12/31/10
1. Earnings (loss) per share (yen)	-2.09	8.00
{Calculation basis}		
Net income (million yen)	-4,334	16,549
Deduction from net income (million yen)	-	-
Net income for common share (million yen)	-4,334	16,549
Average number of common shares outstanding (thousand shares)	2,069,494	2,069,711
2. Diluted earnings per share (yen)	-	7.65
{Calculation basis}		
Adjustment for net income (million yen)	-	144
[Adjustment related to dilutive securities issued by subsidiaries and affiliates (million yen)]	[-]	[-169]
[Bonds payable and other costs (million yen)]	[-]	[313]
Increase in number of common shares (thousand shares)	-	111,111

Diluted earnings per share for the third quarter of FY2011 are not calculated due to loss per share, although the company has potential ordinary share.

(7) Precautions on Usage of Earnings Projections

These materials may contain forward-looking statements that are based on management's current information, views and assumptions and involve known and unknown risks and uncertainties that could cause actual results, performance or events to differ materially from those expressed or implied in such statements. Actual results may differ materially from those projected or implied in the forward-looking statements due to, without limitation, the following factors listed below.

For information regarding the assumptions used to prepare these projections, please refer to "FY2011 Consolidated Earnings Projections" on page 34.

- General economic and market conditions in key markets (particularly in Japan, North America, Europe, and Asia, including China)
- Rapid changes in the high-technology market (particularly semiconductors, PCs, etc.)
- Fluctuations in exchange rates or interest rates
- Fluctuations in capital markets
- Intensifying price competition
- Changes in market positioning due to competition in R&D
- Changes in the environment for the procurement of parts and components
- Changes in competitive relationships relating to collaborations, alliances and technical provisions
- Risks related to public regulations, public policy and tax matters
- Risks related to product or services defects
- Potential emergence of unprofitable projects
- Risks related to R&D investments, capital expenditures, business acquisitions, business restructuring, etc.
- Risks related to natural disasters and unforeseen events
- Changes in accounting policies

(Additional Information)

In addition, starting with the current reporting period, the company has implemented "Accounting Standard for Accounting Changes and Error Corrections" (Accounting Standards Board of Japan Statement No. 24, issued December 4, 2009) and the "Guidance on Accounting Standard for Accounting Changes and Error Corrections" (Accounting Standards Board of Japan Guidance No. 24, issued December 4, 2009).