

8. Consolidated Per Share Data

The calculations basis for earnings and net loss per share in the first half and second quarter, as well as diluted earnings per share is as follows:

	Unit	FY2012 4/1/12-9/30/12	FY2011 4/1/11-9/30/11
Earnings (net loss) per share	yen	-5.34	2.79
{ Calculation basis }			
Net income (net loss)	million yen	-11,059	5,774
Deduction from net income	million yen	-	-
Net income for common share (net loss)	million yen	-11,059	5,774
Average number of common shares outstanding	thousand shares	2,069,345	2,069,614
2. Diluted earnings per share	yen	-	2.79
{ Calculation basis }			
Adjustment for net income (net loss)	million yen	-	-10
[Adjustment related to dilutive securities issued by subsidiaries and affiliates]	million yen	[-]	[-10]
[Bonds payable and other costs]	million yen	[-]	[-]
Increase in number of common shares	thousand shares	-	-

Diluted earnings per share for the first half of FY2012 are not calculated due to loss per share, although the company has potential ordinary share.

	Unit	FY2012 7/1/12-9/30/12	FY2011 7/1/11-9/30/11
Earnings (net loss) per share	yen	6.16	12.65
{ Calculation basis }			
Net income	million yen	12,737	26,178
Deduction from net income	million yen	-	-
Net income for common share	million yen	12,737	26,178
Average number of common shares outstanding	thousand shares	2,069,342	2,069,605
2. Diluted earnings per share	yen	6.15	12.65
{ Calculation basis }			
Adjustment for net income	million yen	-3	-4
[Adjustment related to dilutive securities issued by subsidiaries and affiliates]	million yen	[-3]	[-4]
[Bonds payable and other costs]	million yen	[-]	[-]
Increase in number of common shares	thousand shares	-	-