

8. Consolidated Per Share Data

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

	Unit	Nine Months FY2012 4/1/12-12/31/12	Nine Months FY2011 4/1/11-12/31/11
Earnings (net loss) per share	yen	-43.55	0.70
{ Calculation basis }			
Net income (net loss)	million yen	-90,127	1,440
Deduction from net income	million yen	-	-
Net income for common share (net loss)	million yen	-90,127	1,440
Average number of common shares outstanding	thousand shares	2,069,339	2,069,574
2. Diluted earnings per share	yen	-	0.69
{ Calculation basis }			
Adjustment for net income (net loss)	million yen	-	-13
[Adjustment related to dilutive securities issued by subsidiaries and affiliates]	million yen	[-]	[-13]
[Bonds payable and other costs]	million yen	[-]	[-]
Increase in number of common shares	thousand shares	-	-

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

	Unit	3Q FY2012 10/1/12-12/31/12	3Q FY2011 10/1/11-12/31/11
Earnings (net loss) per share	yen	-38.21	-2.09
{ Calculation basis }			
Net income	million yen	-79,068	-4,334
Deduction from net income	million yen	-	-
Net income for common share	million yen	-79,068	-4,334
Average number of common shares outstanding	thousand shares	2,069,327	2,069,494

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