

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	1H FY2012 4/1/12-9/30/12	1H FY2013 4/1/13-9/30/13
Earnings (net loss) per share	yen	-6.97	-4.65
{Calculation basis}			
Net income (net loss)	million yen	-14,413	-9,626
Deduction from net income	million yen	-	-
Net income for common share (net loss)	million yen	-14,413	-9,626
Average number of common shares outstanding	thousand shares	2,069,345	2,069,254

Notes (1) Diluted earnings per share is not presented due to a net loss per share, though dilutive shares exist.

(2) As stated in "Changes in Accounting Policies," the accounting policies changes adopted from the first quarter of this fiscal year have been applied retroactively, and this retroactive application is reflected on the consolidated financial statements for the first-half of the previous fiscal year. As a result, compared to the figure prior to the retroactive application, the net loss per share for the first-half of FY2012 has increased by 1.63 yen.

	Unit	2Q FY2012 7/1/12-9/30/12	2Q FY2013 7/1/13-9/30/13
Earnings per share	yen	5.35	5.97
{Calculation basis}			
Net income	million yen	11,079	12,357
Deduction from net income	million yen	-	-
Net income for common share	million yen	11,079	12,357
Average number of common shares outstanding	thousand shares	2,069,342	2,069,236
Diluted earnings per share	yen	5.35	5.97
{Calculation basis}			
Adjustment for net income	million yen	-3	-2
[Adjustment related to dilutive securities issued by subsidiaries and affiliates]	million yen	[-3]	[-2]
[Bonds payable and other costs]	million yen	[-]	[-]
Increase in number of common shares	thousand shares	-	-

Notes (1) As stated in "Changes in Accounting Policies," the accounting policies changes adopted from the first quarter of this fiscal year have been applied retroactively, and this retroactive application is reflected on the consolidated financial statements for the second quarter of the previous fiscal year. As a result, compared to the figure prior to the retroactive application, the net earnings per share and the diluted earnings per share for the second quarter of FY2012 have decreased by 0.81 yen and 0.80 yen respectively.