

## 8. Consolidated Per Share Data

The calculations basis for earnings and net loss per share is as follows:

	Unit	1Q FY2012 4/1/12-6/30/12	1Q FY2013 4/1/13-6/30/13
<b>Earnings (net loss) per share</b>	yen	-12.32	-10.62
<b>{Calculation basis}</b>			
Net income (net loss)	million yen	-25,492	-21,983
Deduction from net income	million yen	-	-
Net income for common share (net loss)	million yen	-25,492	-21,983
Average number of common shares outstanding	thousand shares	2,069,347	2,069,272

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 quarter 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 quarter of FY2012 has increased by 0.82 yen.