

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 FY2013 4/1/13-12/31/13
Earnings (net loss) per share	yen	-46.02	1.16
{Calculation basis}			
Net income (net loss)	million yen	-95,221	2,396
Deduction from net income	million yen	-	-
Net income for common share (net loss)	million yen	-95,221	2,396
Basic weighted average number of shares	thousand shares	2,069,339	2,069,235
Diluted earnings per share	yen	-	1.16
{Calculation basis}			
Adjustment for net income	million yen	-	-3
[Adjustment related to dilutive securities issued by subsidiaries and affiliates]	million yen	[-]	-3
[Bonds payable and other costs]	million yen	[-]	[-]
Increase in number of common shares	thousand shares	-	-

Notes (1) Diluted earnings per share for nine months of FY2012 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 nine months of the previous fiscal year. As a result, compared to the figure prior to the retroactive application, the net loss per share for the nine months of FY2012 has increased by 2.47 yen.

	Unit	3Q FY2012 10/1/12-12/31/12	3Q FY2013 10/1/13-12/31/13
Earnings (net loss) per share	yen	-39.05	5.81
{Calculation basis}			
Net income (net loss)	million yen	-80,808	12,022
Deduction from net income	million yen	-	-
Net income for common share (net loss)	million yen	-80,808	12,022
Basic weighted average number of shares	thousand shares	2,069,327	2,069,196
Diluted earnings per share	yen	-	5.81
{Calculation basis}			
Adjustment for net income	million yen	-	-3
[Adjustment related to dilutive securities issued by subsidiaries and affiliates]	million yen	[-]	[-3]
[Bonds payable and other costs]	million yen	[-]	[-]
Increase in number of common shares	thousand shares	-	-

Notes (1) Diluted earnings per share for third quarter of FY2012 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 third 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 third quarter of FY2012 has increased by 0.84 yen.