

FY 2010 Consolidated Cash Flows Statement

(Million yen)		
	FY2009 (From October 1, 2008 To September 30, 2009)	FY2010 (From October 1, 2009 To September 30, 2010)
Net cash provided by (used in) operating activities		
Income (loss) before income taxes and minority interests	-6,390	520
Depreciation and amortization	542	326
Impairment loss	1,101	23
Increase (decrease) in allowance for doubtful accounts	83	-83
Increase (decrease) in provision for bonuses	-659	-54
Increase (decrease) in provision for retirement benefits	-19	-16
Increase(decrease) in allowance for cancellation	-114	-82
Interest and dividends income	-54	-14
Interest expenses	215	111
Loss (gain) on sales of noncurrent assets	-97	2
Loss on retirement of noncurrent assets	101	17
Loss (gain) on transfer of business	-2	-2
Loss on loan write-off	950	-
Loss on the transfer of receivables	950	-
Bad debts expenses	21	9
Loss (gain) on sales of investment securities	12	-7
Loss (gain) on sales of stocks of subsidiaries and affiliates	594	-185
Loss (gain) on valuation of investment securities	60	543
Stock issuance cost	4	-
Amortization of goodwill	190	15

Equity in (earnings) losses of affiliates	70	13
Loss (gain) on change in equity	-	-359
Decrease (increase) in notes and accounts receivable-trade	4,196	225
Decrease (increase) in inventories	24	136
Increase (decrease) in notes and accounts payable-trade	-57	-49
Increase (decrease) in accrued expenses	-1,358	-69
Decrease (increase) in insurance funds	394	245
Decrease (increase) in accounts receivable-other	-223	271
Increase (decrease) in accrued consumption taxes	598	-393
Other, net	676	696
Subtotal	1,809	1,839
Interest and dividends income received	54	14
Interest expenses paid	-216	-114
Income taxes paid	-737	-135
Income taxes refund	491	348
Net cash provided by (used in) operating activities	1,401	1,951
	FY2009 (From October 1, 2008 To September 30, 2009)	FY2010 (From October 1, 2009 To September 30, 2010)
Net cash provided by (used in) investing activities		
Payments into time deposits	-	-300
Proceeds from withdrawal of time deposits	-	100
Purchase of property, plant and equipment	-97	-104
Proceeds from sales of property, plant and equipment	959	1
Purchase of intangible assets	-103	-23
Purchase of investment securities	-1	-301
Proceeds from sales of investment securities	121	68
Payments of loans receivable	-2	-530

Collection of loans receivable	6	531
Proceeds from sales of investments in subsidiaries resulting in change in scope of consolidation	1,462	-
Payments for sales of investments in subsidiaries resulting in change in scope of consolidation	-792	-
Purchase of investments in subsidiaries resulting in change in scope of consolidation	-	-13
Proceeds from sales of investments in subsidiaries	-	223
Purchase of investments in subsidiaries	-	-20
Proceeds from transfer of business	19	21
Other, net	-	-1
Net cash provided by (used in) investing activities	1,573	-348
Net cash provided by (used in) financing activities		
Net increase (decrease) in short-term loans payable	-4,833	-27
Repayment of long-term loans payable	-3,667	-2,012
Proceeds from issuance of common stock	553	-
Proceeds from stock issuance to minority shareholders	32	425
Cash dividends paid	-2	-0
Cash dividends paid to minority shareholders	-14	-
Other, net	-4	-36
Net cash provided by (used in) financing activities	-7,937	-1,651
Net increase (decrease) in cash and cash equivalents	-4,963	-47
Cash and cash equivalents at beginning of period	9,878	4,914
Cash and cash equivalents at end of period	4,914	4,867