

FY 2010 Consolidated Profit and Loss Statement

(Million yen)		
	FY2009 (From October 1, 2008 To September 30, 2009)	FY2010 (From October 1, 2009 To September 30, 2010)
Net sales	57,293	36,084
Cost of sales	44,454	27,273
Gross profit	12,840	8,810
Selling, general and administrative expenses		
Salaries and bonuses	4,677	2,693
Other salaries	796	261
Legal welfare expenses	774	419
Provision for bonuses	133	133
Retirement benefit expenses	189	23
Communication expenses	474	416
Advertising expenses	218	242
Traveling and transportation expenses	543	304
Rents	1,688	878
Depreciation	523	321
Recruitment expense	269	81
Provision of allowance for doubtful accounts	156	11
Amortization of goodwill	190	15
Other	2,894	1,682
Total selling, general and administrative expenses	13,522	7,479
Operating income (loss)	-682	1,331
Non-operating income		
Interest income	8	2
Dividends income	45	11
Real estate rent	166	-

Gain on equity method investments	56	43
Other	113	73
Total non-operating income	389	130
Non-operating expenses		
Interest expenses	215	111
Rent cost of real estate	164	-
Stock issuance cost	4	-
Equity in losses of affiliates	70	13
Other	179	113
Total non-operating expenses	632	238
Ordinary income (loss)	-925	1,223
	FY2009 (From October 1, 2008 To September 30, 2009)	FY2010 (From October 1, 2009 To September 30, 2010)
Extraordinary income		
Gain on sales of noncurrent assets	203	0
Gain on sales of investment securities	1	7
Gain on sales of subsidiaries and affiliates' stocks	625	185
Gain on change in equity	-	359
Reversal of allowance for doubtful accounts	41	36
Gain on transfer of business	2	2
Government subsidy received	340	181
Surrender value of insurance	-	12
Total extraordinary income	1,211	782
Extraordinary loss		
Loss on sales of noncurrent assets	106	2
Loss on retirement of noncurrent assets	101	17
Loss on sales of investment securities	13	-
Loss on sales of stocks of subsidiaries and affiliates	1,218	-
Loss on valuation of investment securities	60	543

Loss on insurance cancellation	68	3
Impairment loss	1,101	23
Loss on closing of stores	650	105
Expenses for withdrawal from training base	4	-
Head office transfer cost	293	150
Special retirement expenses	586	45
Allowance for employment adjustment	469	200
Loss on loan write-off	950	-
Loss on the transfer of receivables	950	-
Cancellation loss of dormitory	107	13
Litigation expenses	-	30
Expenses for business structure improvement	-	343
Other	-	12
Total extraordinary losses	6,676	1,485
Income (loss) before income taxes and minority interests	-6,390	520
Income taxes-current	297	132
Refund of income taxes	-120	-
Income taxes-deferred	566	-212
Total income taxes	743	-80
Minority interests in income (loss)	-263	59
Net income (loss)	-6,870	541