



**Summary of Consolidated Financial Position and Financial Results for the First Quarter of the Fiscal Year Ending March 31, 2007**

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JASDAQ; Stock code 3799

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1. Items pertaining to the preparation of quarterly financial information
  - (1) The Company uses the following simplified accounting methods
    - (i) Inventories: Calculated based on the book-inventory method. Physical stock-taking is omitted.
    - (ii) Depreciation of non-current assets: Recognized in quarterly amounts based on the projected total for the fiscal year.
    - (iii) Tax expenses: Simplified method based on the statutory effective tax rate.
  - (2) Accounting methods are unchanged from the consolidated financial statements for the previous fiscal year.
  - (3) The scope of consolidation and equity-method application has not changed.

2. Summary of financial position and financial results for the first quarter of the fiscal year ending March 31, 2007 (April 1, 2006 – June 30, 2006)

(1) Consolidated operating results (Amounts are rounded down to units of million yen)

	Sales		Operating income		Ordinary income		Net income	
	¥million	%	¥million	%	¥million	%	¥million	%
1st Quarter FY March 2007	2,718	(-)	-208	(-)	-270	(-)	-185	(-)
1st Quarter FY March 2006	-	(-)	-	(-)	-	(-)	-	(-)
(Ref) FY ended March 31, 2006	18,522	(-)	655	(-)	731	(-)	689	(-)

	Net income per share	Diluted net income per share
	¥	¥
1st Quarter FY March 2007	-22.15	-
1st Quarter FY March 2006	-	-
(Ref) FY ended March 31, 2006	90.81	-

Notes

1. Consolidated quarterly results were first published in the current fiscal year. Comparative prior-period results and year-on-year percentage changes are therefore not stated.

2. Since the Company has issued no dilutive instruments, diluted net income per share for the period is not stated.

(2) Consolidated financial position (Amounts are rounded down to units of million yen)

	Total assets	Net assets	Equity ratio	Net assets per share
	¥million	¥million	%	¥
1st Quarter FY March 2007	10,153	7,101	69.9	779.48
1st Quarter FY March 2006	—	—	—	—
(Ref) FY ended March 31, 2006	10,339	6,361	61.5	840.34

[Consolidated cash flows] (Amounts are rounded down to units of million yen)

	Operating cash flows	Investing cash flows	Financing cash flows	Cash and cash equivalents at the end of the period
	¥million	¥million	¥million	¥million
1st Quarter FY March 2007	-263	-48	666	1,063
1st Quarter FY March 2006	—	—	—	—
(Ref) FY ended March 31, 2006	1,009	-334	-655	709

Note: Consolidated quarterly results were first published in the current fiscal year. Comparative prior-period results are therefore not stated.