

(2) Consolidated statements of income and comprehensive income
 Consolidated statements of income

(Unit: Millions of yen)

	Previous 6 months from April 1, 2010 to September 30, 2010	Current 6 months from April 1, 2011 to September 30, 2011
Net sales	40,706	29,252
Cost of sales	26,098	17,525
Gross profit	14,607	11,726
Reversal of allowance for sales returns	10	40
Net gross profit	14,618	11,767
Selling, general and administrative expenses	10,675	8,985
Operating income	3,942	2,782
Non-operating income		
Interest income	92	40
Dividend income	16	5
Gain on settlement of litigation	—	67
Other	49	75
Total non-operating income	158	189
Non-operating expenses		
Interest expense	78	56
Exchange loss, net	1,097	937
Other	44	70
Total non-operating expenses	1,220	1,063
Ordinary income	2,880	1,907
Special gains		
Gain on sales of tangible fixed assets	1	—
Reversal of allowance for doubtful accounts	1	—
Total special gains	2	—
Special losses		
Loss on sales and /or disposal of fixed assets	15	111
Loss on revaluation of investments in securities	257	—
Loss on adjustment for changes of accounting standard for asset retirement obligations	204	—
Other	1	—
Total special losses	478	111
Net income before income taxes	2,404	1,796
Income taxes-current	784	1,045
Income taxes-deferred	(163)	(155)
Total income taxes	620	889
Net income before minority interests	1,784	906
Net income	1,784	906

Consolidated statements of comprehensive income

(Unit: Millions of yen)

	Previous fiscal year From April 1, 2010 to September 30, 2010	Current fiscal year From April 1, 2011 to September 30, 2011
Net income before minority interests	1,784	906
Other comprehensive income		
Net unrealized gain or loss on securities, net of tax	(107)	(21)
Cumulative translation adjustments	(1,553)	(1,431)
Total other comprehensive income	(1,660)	(1,453)
Comprehensive income	123	(547)
Comprehensive income attributable to:		
Owners of the parent	123	(547)
Minority interests	—	—