

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

(Unit: Millions of yen)

	Previous 9 months from April 1, 2010 to December 31, 2010	Current 9 months from April 1, 2011 to December 31, 2011
Net sales	70,773	50,270
Cost of sales	42,132	29,840
Gross profit	28,641	20,429
Reversal of allowance for sales returns	—	28
Provision of allowance for sales returns	14	—
Net gross profit	28,626	20,458
Selling, general and administrative expenses	15,856	13,714
Operating income	12,769	6,744
Non-operating income		
Interest income	106	61
Dividend income	19	10
Gain on settlement of litigation	—	67
Other	62	99
Total non-operating income	188	238
Non-operating expenses		
Interest expense	116	85
Exchange loss, net	1,462	911
Other	76	161
Total non-operating expenses	1,655	1,158
Ordinary income	11,303	5,823
Special gains		
Gain on sales of tangible fixed assets	1	—
Reversal of allowance for doubtful accounts	24	—
Gain on sales of investments in securities	2	2
Other	4	—
Total special gains	33	2
Special losses		
Loss on sales and /or disposal of fixed assets	17	118
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	481	118
Net income before income taxes	10,855	5,707
Income taxes-current	4,974	1,681
Income taxes-deferred	(955)	784
Total income taxes	4,018	2,465
Net income before minority interests in gain or loss	6,836	3,242
Net income	6,836	3,242

Consolidated statements of comprehensive income

(Unit: Millions of yen)

	Previous 9 months From April 1, 2010 to December 31, 2010	Current 9 months From April 1, 2011 to December 31, 2011
Net income before minority interests	6,836	3,242
Other comprehensive income		
Net unrealized gain or loss on securities, net of tax	(11)	(51)
Cumulative translation adjustments	(2,029)	(1,353)
Total other comprehensive income	(2,040)	(1,404)
Comprehensive income	4,796	1,837
Comprehensive income attributable to:		
Owners of the parent	4,796	1,837
Minority interests	—	—