

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

| | (Unit: Millions of yen) | |
|---|---|--|
| | Previous 3 months From April 1, 2010 to June 30, 2010 | Current 3 months From April 1, 2011 to June 30, 2011 |
| Net sales | 19,037 | 11,953 |
| Cost of sales | 12,386 | 7,218 |
| Gross profit | 6,651 | 4,735 |
| Reversal of allowance for sales returns | — | 21 |
| Provision of allowance for sales returns | 10 | — |
| Net gross profit | 6,640 | 4,756 |
| Selling, general and administrative expenses | 5,635 | 3,981 |
| Operating income | 1,005 | 775 |
| Non-operating income | | |
| Interest income | 68 | 17 |
| Dividend income | 16 | 5 |
| Exchange gain, net | — | 67 |
| Other | 37 | 14 |
| Total non-operating income | 122 | 105 |
| Non-operating expenses | | |
| Interest expense | 38 | 26 |
| Exchange loss, net | 852 | 266 |
| Other | 21 | 41 |
| Total non-operating expenses | 912 | 334 |
| Ordinary income | 216 | 546 |
| Special gains | | |
| Reversal of allowance for doubtful accounts | 0 | — |
| Total special gains | 0 | — |
| Special losses | | |
| Loss on sales and /or disposal of fixed assets | 15 | 6 |
| 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 | 6 |
| Net (loss) income before income taxes | (261) | 540 |
| Income taxes-current | 185 | 52 |
| Income taxes-deferred | (661) | 148 |
| Total income taxes | (475) | 201 |
| Net income before minority interests | 213 | 338 |
| Net income | 213 | 338 |

Consolidated statements of comprehensive income

(Unit: Millions of yen)

| | Previous fiscal year From April 1, 2010 to June 30, 2010 | Current fiscal year From April 1, 2011 to June 30, 2011 |
|---|--|---|
| Net income before minority interests | 213 | 338 |
| Other comprehensive income | | |
| Net unrealized gain or loss on securities, net of tax | (67) | 13 |
| Cumulative translation adjustments | (1,066) | (408) |
| Total other comprehensive income | (1,134) | (394) |
| Comprehensive income | (920) | (56) |
| Comprehensive income attributable to: | | |
| Owners of the parent | (920) | (56) |
| Minority interests | — | — |