

(Millions of yen)

Consolidated Balance Sheet	As of June 30, 2010	As of March 31, 2010
Assets		
Current assets		
Cash and deposits	36,614	33,471
Accounts receivable-trade	12,808	10,152
Merchandise and finished goods	101	84
Other	6,146	5,593
Allowance for doubtful accounts	(227)	(220)
Total current assets	55,443	49,081
Noncurrent assets		
Property, plant and equipment	1,195	1,067
Intangible assets	2,242	1,698
Investments and other assets		
Other	2,978	3,576
Allowance for doubtful accounts	(144)	(150)
Total investments and other assets	2,834	3,425
Total noncurrent assets	6,272	6,191
Total assets	61,715	55,273
Liabilities		
Current liabilities		
Accounts payable-trade	308	374
Accounts payable-other	7,131	5,300
Income taxes payable	5,251	6,046
Advances received	2,698	2,100
Other	4,158	4,752
Total current liabilities	19,548	18,574
Noncurrent liabilities		
Provision for point card certificates	—	10
Other	35	35
Total noncurrent liabilities	35	46
Total liabilities	19,583	18,621
Net assets		
Shareholders' equity		
Capital stock	4,328	4,328
Capital surplus	4,314	4,314
Retained earnings	33,814	28,964
Treasury stock	(2,999)	(2,999)
Total shareholders' equity	39,457	34,607
Valuation and translation adjustments		
Valuation difference on available-for-sale securities	(7)	(3)
Foreign currency translation adjustment	(77)	—
Total valuation and translation adjustments	(84)	(3)
Subscription rights to shares	6	—
Minority interests	2,751	2,047
Total net assets	42,131	36,651
Total liabilities and net assets	61,715	55,273

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Consolidated Statements of Income	FY09 Q1	FY10 Q1
Net sales	8,810	24,193
Cost of sales	2,554	3,169
Gross profit	6,255	21,023
Selling, general and administrative expenses	3,117	9,033
Operating income	3,137	11,989
Non-operating income		
Interest income	28	8
Dividends income	0	—
Debt disappearance profit due to contract	17	48
Fiduciary obligation fee	21	4
Subsidy income	43	12
Other	11	3
Total non-operating income	122	78
Non-operating expenses		
Business consignment expenses	0	0
Foreign exchange losses	1	105
Other	0	8
Total non-operating expenses	2	115
Ordinary income	3,257	11,952
Extraordinary income		
Reversal of provision for point card certificates	28	—
Total extraordinary income	28	—
Extraordinary loss		
Loss on retirement of noncurrent assets	0	16
Loss on adjustment for changes of accounting standard for asset retirement obligations	—	134
Total extraordinary losses	0	150
Income before income taxes and minority interests	3,285	11,801
Income taxes-current	1,185	—
Income taxes-deferred	173	—
Total income taxes	1,358	5,225
Income before minority interests	—	6,576
Minority interests in income	142	50
Net income	1,783	6,526

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Consolidated Statements of Cash Flows	FY09 Q1	FY10 Q1
Net cash provided by (used in) operating activities		
Income before income taxes and minority interests	3,285	11,801
Depreciation and amortization	350	459
Amortization of goodwill	—	52
Increase (decrease) in allowance for doubtful accounts	48	0
Increase (decrease) in provision for point card certificates	(59)	—
Interest and dividends income	(28)	(8)
Loss on retirement of noncurrent assets	0	16
Decrease (increase) in notes and accounts receivable-trade	1,277	(2,620)
Decrease (increase) in accounts receivable-other	(411)	(262)
Increase (decrease) in notes and accounts payable-trade	(34)	(69)
Increase (decrease) in accounts payable-other	(257)	1,886
Increase (decrease) in advances received	671	567
Other, net	(535)	(810)
Subtotal	4,306	11,013
Interest and dividends income received	31	10
Income taxes paid	(3,924)	(6,000)
Net cash provided by (used in) operating activities	414	5,023
Net cash provided by (used in) investing activities		
Purchase of short-term and long term investment securities	(686)	(682)
Proceeds from redemption of securities	500	—
Purchase of property, plant and equipment	(81)	(432)
Purchase of intangible assets	(363)	(376)
Payments for guarantee deposits	(5)	(34)
Proceeds from collection of guarantee deposits	2	62
Other, net	(6)	(63)
Net cash provided by (used in) investing activities	(640)	(1,526)
Net cash provided by (used in) financing activities		
Cash dividends paid	(790)	(1,632)
Proceeds from stock issuance to minority shareholders	—	480
Cash dividends paid to minority shareholders	(150)	(150)
Net cash provided by (used in) financing activities	(940)	(1,302)
Effect of exchange rate change on cash and cash equivalents	—	(100)
Net increase (decrease) in cash and cash equivalents	(1,167)	2,094
Cash and cash equivalents at beginning of period	23,435	33,419
Increase in cash and cash equivalents from newly consolidated subsidiary	—	1,048
Cash and cash equivalents at end of period	22,268	36,562