

(Translation)
August 6, 2009

Name of company: Asahi Tec Corporation (the “Company”)
Representative: Shoichiro Irimajiri (President, Representative Executive Officer and Co-CEO)
Code number: 5606 (Tokyo Stock Exchange 1st Section)
Contact: Yoshio Koyano (Controller) (Phone: +81-537-36-3103)

Correction of Information Disclosed in Previously Released Reports

The Company here corrects certain information included in previously released reports that were filed with Tokyo Stock Exchange. Following is the list of reports the Company made corrections to, and information subject to correction is underlined. In addition, the corrected file for XBRL (eXtensible Business Reporting Language) was resubmitted for the fiscal year ended March 31, 2009.

1. List of Report

- (1) Consolidated Financial Results for the Fiscal Year Ended March 31, 2007 (released on May 23, 2007)
- (2) Consolidated Financial Results for the First Quarter Ended June 30, 2007 (released on August 10, 2007)
- (3) Consolidated Semiannual Financial Statements for the Year Ending March 31, 2008 (released on November 15, 2007)
- (4) Consolidated Financial Results for the Third Quarter Ended December 31, 2007 (released on February 15, 2008)
- (5) Consolidated Financial Results for the Fiscal Year Ended March 31, 2008 (released on May 23, 2008)
- (6) Consolidated Financial Results for the First Quarter Ended June 30, 2008 (released on August 8, 2008)
- (7) Consolidated Financial Results for the Second Quarter Ended September 30, 2008 (released on November 26, 2008)
- (8) Consolidated Financial Results for the Third Quarter Ended December 31, 2008 (released on February 13, 2009)
- (9) Consolidated Financial Results for the Fiscal Year Ended March 31, 2009 (released on May 29, 2009)

2. Reason for Correction

It recently came to the attention of the Company that the incorrect amount of dividend accrued for Class C Preferred Stock has been reflected to the calculation of earnings per share and net assets per share, and the Company decided to correct all pieces of information affected by such an error.

3. Correction of Information

(1) Consolidated Financial Results for the Fiscal Year Ended March 31, 2007

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1. Financial Results for the Year Ended March 31, 2007

<As reported>

(1) Consolidated operating results

	Basic net loss per share (in ¥)	Diluted net income per share (in ¥)	ROE (Net loss/Shareholders' equity)	ROA (Ordinary income(loss) /Total assets)	Operating income/Net sales
Year ended March 31, 2007	<u>(6.40)</u>	-	(1.5%)	(0.1%)	2.3%
Year ended March 31, 2006	(3.74)	-	(2.0%)	2.4%	3.5%

(2) Consolidated financial position

	Total assets (in ¥ million)	Net assets (in ¥ million)	Net assets to total assets	Net assets per share (in ¥)
Year ended March 31, 2007	304,691	76,082	24.0%	<u>190.39</u>
Year ended March 31, 2006	72,593	15,332	21.1%	161.69

<Corrected>

(3) Consolidated operating results

	Basic net loss per share (in ¥)	Diluted net income per share (in ¥)	ROE (Net loss/Shareholders' equity)	ROA (Ordinary income(loss) /Total assets)	Operating income/Net sales
Year ended March 31, 2007	<u>(12.04)</u>	-	(1.5%)	(0.1%)	2.3%
Year ended March 31, 2006	(3.74)	-	(2.0%)	2.4%	3.5%

(4) Consolidated financial position

	Total assets (in ¥ million)	Net assets (in ¥ million)	Net assets to total assets	Net assets per share (in ¥)
Year ended March 31, 2007	304,691	76,082	24.0%	<u>189.61</u>
Year ended March 31, 2006	72,593	15,332	21.1%	161.69

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For reference: Non-consolidated Financial Highlights

1. Financial Results for the Year Ended March 31, 2007

<As reported>

(1) Non-consolidated operating results

	Net income/(loss) per share (in ¥)	Diluted net income per share (in ¥)
Year ended March 31, 2007	<u>12.06</u>	<u>11.26</u>
Year ended March 31, 2006	(8.71)	-

(2) Non-consolidated financial position

	Total assets (in ¥ million)	Net assets (in ¥ million)	Net assets to total assets	Net assets per share (in ¥)
Year ended March 31, 2007	110,642	71,390	64.4%	<u>182.81</u>
Year ended March 31, 2006	54,286	14,734	27.1%	151.75

<Corrected>

(3) Non-consolidated operating results

	Net income/(loss) per share (in ¥)	Diluted net income per share (in ¥)
Year ended March 31, 2007	<u>10.75</u>	-
Year ended March 31, 2006	(8.71)	-

(4) Non-consolidated financial position

	Total assets (in ¥ million)	Net assets (in ¥ million)	Net assets to total assets	Net assets per share (in ¥)
Year ended March 31, 2007	110,642	71,390	64.4%	<u>182.03</u>
Year ended March 31, 2006	54,286	14,734	27.1%	151.75

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Earnings Per Share

<As reported>

Year ended March 31, 2006 (in ¥)	Year ended March 31, 2007 (in ¥)
Net assets per share ¥ 161.69	Net assets per share <u>¥ 190.39</u>
Basic net loss per share ¥ 3.74	Basic net loss per share <u>¥ 6.40</u>

Note: Diluted net income per share is not presented for the years ended March 31, 2006 and 2007, since the Group had a net loss and the Company issued dilutive shares.

	Year ended March 31, 2006 Millions of yen	Year ended March 31, 2007 Millions of yen
Earnings/loss per share		
Net loss	282	665
Less amount that does not belong to common stock	50	<u>325</u>
Series A preferred stock	50	50
Series B preferred stock	-	74
Series C preferred stock	-	<u>200</u>
Net loss for basic earnings/loss per share	332	<u>991</u>
	Thousands of shares	Thousands of Shares
Weighted average number of shares – common stock	60,196	99,162
Weighted average number of shares – preferred stock and stock option	28,687	<u>55,668</u>
Weighted average number of shares for the purpose of diluted EPS	88,883	<u>154,830</u>

Stock options that are excluded from the calculation of diluted earnings per share as they are anti-dilutive:

a) 2,367,576 stock options granted in June 2004	a) 3,031,835 stock options granted in November 2006
b) 1,340,000 stock options granted in June 2005	

<Corrected>

Year ended March 31, 2006 (in ¥)		Year ended March 31, 2007 (in ¥)	
Net assets per share	¥ 161.69	Net assets per share	<u>¥ 189.61</u>
Basic net loss per share	¥ 3.74	Basic net loss per share	<u>¥ 12.04</u>

Note: Diluted net income per share is not presented for the years ended March 31, 2006 and 2007, since the Group had a net loss and the Company issued dilutive shares.

	Year ended March 31, 2006 Millions of yen	Year ended March 31, 2007 Millions of yen
Earnings/loss per share		
Net loss	282	665
Less amount that does not belong to common stock	50	<u>528</u>
Series A preferred stock	50	50
Series B preferred stock	-	74
Series C preferred stock	-	<u>403</u>
Net loss for basic earnings/loss per share	332	<u>1,193</u>
	Thousands of shares	Thousands of Shares
Weighted average number of shares – common stock	60,196	99,162
Weighted average number of shares – preferred stock and stock option	28,687	=
Weighted average number of shares for the purpose of diluted EPS	88,883	<u>99,162</u>

Stock options that are excluded from the calculation of diluted earnings per share as they are anti-dilutive:

a) 2,367,576 stock options granted in June 2004	a) 3,031,835 stock options granted in November 2006
b) 1,340,000 stock options granted in June 2005	

(2) Consolidated Financial Results for the First Quarter Ended June 30, 2007

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1. Financial Results for the Three Months Ended June 30, 2007

<As reported>

(1) Consolidated operating results

	Net income/(loss) (In ¥ million)	Percent change	Basic net income/(loss) per share (in ¥)	Diluted net income per share (in ¥)
Three months ended June 30, 2007	(679)	-	<u>(2.80)</u>	-
Three months ended June 30, 2006	47	-	0.48	0.47
Year ended March 31, 2007	(665)	-	<u>(6.40)</u>	-

(2) Consolidated financial position

	Total assets (in ¥ million)	Net assets (in ¥ million)	Net assets to total assets	Net assets per share (in ¥)
Three months ended June 30, 2007	309,535	76,943	23.9%	<u>192.24</u>
Three months ended June 30, 2006	70,499	17,737	21.8%	161.89
Year ended March 31, 2007	304,691	76,082	24.0%	<u>190.39</u>

<Corrected>

(1) Consolidated operating results

	Net income/(loss) (In ¥ million)	Percent change	Basic net income/(loss) per share (in ¥)	Diluted net income per share (in ¥)
Three months ended June 30, 2007	(679)	-	<u>(3.06)</u>	-
Three months ended June 30, 2006	47	-	0.48	0.47
Year ended March 31, 2007	(665)	-	<u>(12.04)</u>	-

(2) Consolidated financial position

	Total assets (in ¥ million)	Net assets (in ¥ million)	Net assets to total assets	Net assets per share (in ¥)
Three months ended June 30, 2007	309,535	76,943	23.9%	<u>191.81</u>
Three months ended June 30, 2006	70,499	17,737	21.8%	161.89
Year ended March 31, 2007	304,691	76,082	24.0%	<u>189.61</u>

(3) Consolidated Semiannual Financial Statements for the Year Ending March 31, 2008

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1. Financial Results for the Six Months Ended September 30, 2007

<As reported>

(1) Consolidated operating results

	Net income/(loss) (In ¥ million)	%	Basic net income/(loss) per share (In ¥)	Diluted net income per share (In ¥)
Six months ended September 30, 2007	(2,798)	-	<u>(12.62)</u>	-
Six months ended September 30, 2006	283	-	2.86	2.84
Year ended March 31, 2007	(665)	-	<u>(6.40)</u>	-

(2) Consolidated financial position

	Total assets (In ¥ million)	Net assets (In ¥ million)	Net assets to total assets (%)	Net assets per share (In ¥)
Six months ended September 30, 2007	295,997	75,180	24.9	<u>190.00</u>
Six months ended September 30, 2006	71,988	18,509	22.2	171.56
Year ended March 31, 2007	304,691	76,082	24.1	<u>190.39</u>

<Corrected>

(1) Consolidated operating results

	Net income/(loss) (In ¥ million)	%	Basic net income/(loss) per share (In ¥)	Diluted net income per share (In ¥)
Six months ended September 30, 2007	(2,798)	-	<u>(11.67)</u>	-
Six months ended September 30, 2006	283	-	2.86	2.84
Year ended March 31, 2007	(665)	-	<u>(12.04)</u>	-

(2) Consolidated financial position

	Total assets (In ¥ million)	Net assets (In ¥ million)	Net assets to total assets (%)	Net assets per share (In ¥)
Six months ended September 30, 2007	295,997	75,180	24.9	<u>190.17</u>
Six months ended September 30, 2006	71,988	18,509	22.2	171.56
Year ended March 31, 2007	304,691	76,082	24.1	<u>189.61</u>

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For reference: Non-consolidated Financial Highlights

1. Financial Results for the Six Months Ended September 30, 2007

<As reported>

(1) Non-consolidated operating results

	Net income (In ¥ million)	%	Basic net income per share (In ¥)
Six months ended September 30, 2007	256	(5.0)	<u>(0.85)</u>
Six months ended September 30, 2006	269	-	2.72
Year ended March 31, 2007	2,192	-	<u>12.06</u>

(2) Non-consolidated financial position

	Total assets (In ¥ million)	Net assets (In ¥ million)	Net assets to total assets (%)	Net assets per share (In ¥)
Six months ended September 30, 2007	109,643	71,778	65.2	<u>181.86</u>
Six months ended September 30, 2006	51,742	15,195	29.4	158.20
Year ended March 31, 2007	110,642	71,390	64.4	<u>182.81</u>

<Corrected>

(1) Non-consolidated operating results

	Net income (In ¥ million)	%	Basic net income per share (In ¥)
Six months ended September 30, 2007	256	(5.0)	<u>0.09</u>
Six months ended September 30, 2006	269	-	2.72
Year ended March 31, 2007	2,192	-	<u>10.75</u>

(2) Non-consolidated financial position

	Total assets (In ¥ million)	Net assets (In ¥ million)	Net assets to total assets (%)	Net assets per share (In ¥)
Six months ended September 30, 2007	109,643	71,778	65.2	<u>182.03</u>
Six months ended September 30, 2006	51,742	15,195	29.4	158.20
Year ended March 31, 2007	110,642	71,390	64.4	<u>182.03</u>

Earnings Per Share

<As reported>

Six months ended September 30, 2006 (In ¥)	Six months ended September 30, 2007 (In ¥)	Year ended March 31, 2007 (In ¥)
Net assets per share 171.56	Net assets per share <u>190.00</u>	Net assets per share <u>190.39</u>
Basic net income per share 2.86	Basic net loss per share <u>(12.62)</u>	Basic net loss per share <u>(6.40)</u>
Diluted net income per share 2.84	Diluted net income per Share -	Diluted net income per share -

Note:

1. Diluted net income per share is not presented for the year ended March 31, 2007 and the six months ended September 30, 2007, since the Group had a net loss even though the Company has dilutive shares.

2. Basis of calculation:

	Six months ended September 30, 2006 Million yen	Six months ended September 30, 2007 Million yen	Year ended March 31, 2007 Million yen
Basic earnings/loss per share:			
Net income (loss)	283	(2,798)	(665)
Less amount that does not belong to common stock	-	<u>476</u>	<u>325</u>
Series A preferred stock	-	<u>24</u>	50
Series B preferred stock	-	37	74
Series C preferred stock	-	<u>413</u>	<u>200</u>
Net income (loss) for basic earnings/loss per share	283	<u>(3,274)</u>	<u>(991)</u>
	Thousand shares	Thousands shares	Thousand Shares
Weighted average number of shares – common stock	60,207	259,501	99,162
Weighted average number of shares – preferred stock and stock option	39,098	-	<u>55,668</u>
Weighted average number of shares for the purpose of diluted EPS	99,305	259,501	<u>154,830</u>
	Million yen	Million yen	Million yen
Diluted net income per share:			
Adjustments to net income	-	-	-
	Thousand shares	Thousand shares	Thousand Shares
Increase of common stock	641	-	-
(Increase by exercise of stock option)	641	-	-
Stock options that are excluded from the calculation of diluted earnings per share as they are anti-dilutive:	_____	_____	a) 3,031,835 stock options granted in November 2006

<Corrected>

Six months ended September 30, 2006 (In ¥)	Six months ended September 30, 2007 (In ¥)	Year ended March 31, 2007 (In ¥)
Net assets per share 171.56	Net assets per share <u>190.17</u>	Net assets per share <u>189.61</u>
Basic net income per share 2.86	Basic net loss per share <u>(11.67)</u>	Basic net loss per share <u>(12.04)</u>
Diluted net income per share 2.84	Diluted net income per Share -	Diluted net income per share -

Note:

1. Diluted net income per share is not presented for the year ended March 31, 2007 and the six months ended September 30, 2007, since the Group had a net loss even though the Company has dilutive shares.

2. Basis of calculation:

	Six months ended September 30, 2006 Million yen	Six months ended September 30, 2007 Million yen	Year ended March 31, 2007 Million yen
Basic earnings/loss per share:			
Net income (loss)	283	(2,798)	(665)
Less amount that does not belong to common stock	-	<u>229</u>	<u>528</u>
Series A preferred stock	-	<u>25</u>	50
Series B preferred stock	-	37	74
Series C preferred stock	-	<u>166</u>	<u>403</u>
Net income (loss) for basic earnings/loss per share	283	<u>(3,027)</u>	<u>(1,193)</u>
	Thousand shares	Thousands shares	Thousand Shares
Weighted average number of shares – common stock	60,207	259,501	99,162
Weighted average number of shares – preferred stock and stock option	39,098	-	=
Weighted average number of shares for the purpose of diluted EPS	99,305	259,501	<u>99,162</u>
	Million yen	Million yen	Million yen
Diluted net income per share:			
Adjustments to net income	-	-	-
	Thousand shares	Thousand shares	Thousand Shares
Increase of common stock	641	-	-
(Increase by exercise of stock option)	641	-	-
Stock options that are excluded from the calculation of diluted earnings per share as they are anti-dilutive:	_____	_____	a) 3,031,835 stock options granted in November 2006

(4) Consolidated Financial Results for the Third Quarter Ended December 31, 2007

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1. Financial Results for the Nine Months Ended December 31, 2007

<As reported>

(1) Consolidated operating results

	Net income (loss) (In ¥ million)	%	Basic net income (loss) per share (In ¥)	Diluted net income per share (In ¥)
Nine months ended December 31, 2007	(7,503)	-	<u>(31.57)</u>	-
Nine months ended December 31, 2006	994	887.7	10.02	9.86
Year ended March 31, 2007	(665)	-	<u>(6.40)</u>	-

(2) Consolidated financial position

	Total assets (In ¥ million)	Net assets (In ¥ million)	Net assets to total assets (%)	Net assets per share (In ¥)
Nine months ended December 31, 2007	291,602	72,087	24.1	<u>176.84</u>
Nine months ended December 31, 2006	73,169	19,881	23.7	193.06
Year ended March 31, 2007	304,691	76,082	24.1	<u>190.39</u>

<Corrected>

(1) Consolidated operating results

	Net income (loss) (In ¥ million)	%	Basic net income (loss) per share (In ¥)	Diluted net income per share (In ¥)
Nine months ended December 31, 2007	(7,503)	-	<u>(30.24)</u>	-
Nine months ended December 31, 2006	994	887.7	10.02	9.86
Year ended March 31, 2007	(665)	-	<u>(12.04)</u>	-

(2) Consolidated financial position

	Total assets (In ¥ million)	Net assets (In ¥ million)	Net assets to total assets (%)	Net assets per share (In ¥)
Nine months ended December 31, 2007	291,602	72,087	24.1	<u>177.38</u>
Nine months ended December 31, 2006	73,169	19,881	23.7	193.06
Year ended March 31, 2007	304,691	76,082	24.1	<u>189.61</u>

(5) Consolidated Financial Results for the Fiscal Year Ended March 31, 2008

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1. Consolidated Financial Results for the Year Ended March 31, 2008

<As reported>

(1) Consolidated operating results

	Basic net loss per share (In ¥)	Diluted net income per share (In ¥)	ROE (Net loss/Shareholders' equity)	Ratio of ordinary loss to total assets	Ratio of operating income to net sales
Year ended March 31, 2008	<u>(137.91)</u>	-	(58.4%)	(3.1%)	1.1%
Year ended March 31, 2007	<u>(6.40)</u>	-	(1.5%)	(0.1%)	2.3%

(2) Consolidated financial position

	Total assets (In ¥ million)	Net assets (In ¥ million)	Equity ratio (%)	Net assets per share (In ¥)
Year ended March 31, 2008	242,886	47,692	18.9	<u>81.94</u>
Year ended March 31, 2007	304,691	76,082	24.1	<u>190.39</u>

<Corrected>

(1) Consolidated operating results

	Basic net loss per share (In ¥)	Diluted net income per share (In ¥)	ROE (Net loss/Shareholders' equity)	Ratio of ordinary loss to total assets	Ratio of operating income to net sales
Year ended March 31, 2008	<u>(135.95)</u>	-	(58.4%)	(3.1%)	1.1%
Year ended March 31, 2007	<u>(12.04)</u>	-	(1.5%)	(0.1%)	2.3%

(2) Consolidated financial position

	Total assets (In ¥ million)	Net assets (In ¥ million)	Equity ratio (%)	Net assets per share (In ¥)
Year ended March 31, 2008	242,886	47,692	18.9	<u>83.11</u>
Year ended March 31, 2007	304,691	76,082	24.1	<u>189.61</u>

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For reference: Non-consolidated Financial Highlights

1. Non-consolidated Financial Results for the Year Ended March 31, 2008

<As reported>

(1) Non-consolidated operating results

	Net income (loss) per share (In ¥)	Diluted net income per share (In ¥)
Year ended March 31, 2008	<u>(124.71)</u>	-
Year ended March 31, 2007	<u>12.06</u>	<u>11.26</u>

(2) Non-consolidated financial position

	Total assets (In ¥ million)	Net assets (In ¥ million)	Equity ratio (%)	Net assets per share (In ¥)
Year ended March 31, 2008	79,629	40,100	50.1	<u>57.93</u>
Year ended March 31, 2007	110,642	71,390	64.4	<u>182.81</u>

<Corrected>

(1) Non-consolidated operating results

	Net income (loss) per share (In ¥)	Diluted net income per share (In ¥)
Year ended March 31, 2008	<u>(122.75)</u>	-
Year ended March 31, 2007	<u>10.75</u>	-

(2) Non-consolidated financial position

	Total assets (In ¥ million)	Net assets (In ¥ million)	Equity ratio (%)	Net assets per share (In ¥)
Year ended March 31, 2008	79,629	40,100	50.1	<u>59.11</u>
Year ended March 31, 2007	110,642	71,390	64.4	<u>182.03</u>

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Earnings Per Share

<As reported>

Year ended March 31, 2007 (In ¥)		Year ended March 31, 2008 (In ¥)	
Net assets per share	<u>190.39</u>	Net assets per share	<u>81.94</u>
Basic net loss per share	<u>(6.40)</u>	Basic net loss per share	<u>(137.91)</u>

Notes:

1. Diluted net income per share is not presented for the years ended March 31, 2007 and 2008 since the Group had a net loss even though the Company has dilutive shares.

2. Basis of calculation:

	Year ended March 31, 2007 Million yen	Year ended March 31, 2008 Million yen
Basic net loss per share:		
Net loss	(665)	(34,818)
Less amount that does not belong to common stock:	<u>325</u>	<u>968</u>
Series A preferred stock	50	50
Series B preferred stock	74	74
Series C preferred stock	<u>200</u>	<u>843</u>
Net loss that belongs to common stock	<u>(991)</u>	<u>(35,786)</u>
	Thousands shares	Thousand Shares
Weighted average number of shares – common stock	99,162	259,497
Weighted average number of shares – preferred stock and stock option	<u>55,668</u>	-
Weighted average number of shares for the purpose of diluted EPS	<u>154,830</u>	259,497
Stock options that are excluded from the calculation of diluted earnings per share as they are anti-dilutive:	a) 3,031,835 stock options granted in November 2006	-----

<Corrected>

Year ended March 31, 2007 (In ¥)		Year ended March 31, 2008 (In ¥)	
Net assets per share	<u>189.61</u>	Net assets per share	<u>83.11</u>
Basic net loss per share	<u>(12.04)</u>	Basic net loss per share	<u>(135.95)</u>

Notes:

1. Diluted net income per share is not presented for the years ended March 31, 2007 and 2008 since the Group had a net loss even though the Company has dilutive shares.

2. Basis of calculation:

	Year ended March 31, 2007 Million yen	Year ended March 31, 2008 Million yen
Basic net loss per share:		
Net loss	(665)	(34,818)
Less amount that does not belong to common stock:	<u>528</u>	<u>461</u>
Series A preferred stock	50	50
Series B preferred stock	74	74
Series C preferred stock	<u>403</u>	<u>336</u>
Net loss that belongs to common stock	<u>(1,193)</u>	<u>(35,279)</u>
	Thousands shares	Thousand Shares
Weighted average number of shares – common stock	99,162	259,497
Weighted average number of shares – preferred stock and stock option	-	-
Weighted average number of shares for the purpose of diluted EPS	<u>99,162</u>	259,497

Stock options that are excluded from the calculation of diluted earnings per share as they are anti-dilutive: a) 3,031,835 stock options granted in November 2006 -----

(6) Consolidated Financial Results for the First Quarter Ended June 30, 2008

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1. Consolidated Financial Results for the Three Months Ended June 30, 2008 (April 1, 2008 ~ June 30, 2008)

<As reported>

(1) Consolidated operating results

	Net loss (In ¥ million)	%	Basic net loss per share (In ¥)	Diluted net income per share (In ¥)
Three months ended June 30, 2008	(1,148)	-	<u>(5.40)</u>	-
Three months ended June 30, 2007	(679)	-	<u>(3.53)</u>	-

(2) Consolidated financial position

	Total assets (In ¥ million)	Net assets (In ¥ million)	Equity ratio (%)	Net assets per share (In ¥)
Three months ended June 30, 2008	249,751	46,543	18.0	<u>77.07</u>
Year ended March 31, 2008	242,886	47,692	18.9	<u>81.94</u>

<Corrected>

(1) Consolidated operating results

	Net loss (In ¥ million)	%	Basic net loss per share (In ¥)	Diluted net income per share (In ¥)
Three months ended June 30, 2008	(1,148)	-	<u>(4.88)</u>	-
Three months ended June 30, 2007	(679)	-	<u>(3.06)</u>	-

(2) Consolidated financial position

	Total assets (In ¥ million)	Net assets (In ¥ million)	Equity ratio (%)	Net assets per share (In ¥)
Three months ended June 30, 2008	249,751	46,543	18.0	<u>78.77</u>
Year ended March 31, 2008	242,886	47,692	18.9	<u>83.11</u>

(7) Consolidated Financial Results for the Second Quarter Ended September 30, 2008

【page 1】

1. Consolidated Financial Results for the Six Months Ended September 30, 2008 (April 1, 2008 ~ September 30, 2008)

<As reported>

(1) Consolidated operating results

	Net loss (In ¥ million)	%	Basic net loss per share (In ¥)	Diluted net income per share (In ¥)
Six months ended September 30, 2008	(12,292)	-	<u>(47.59)</u>	-
Six months ended September 30, 2007	(2,798)	-	<u>(12.62)</u>	-

(2) Consolidated financial position

	Total assets (In ¥ million)	Net assets (In ¥ million)	Equity ratio (%)	Net assets per share (In ¥)
Six months ended September 30, 2008	230,525	33,143	13.7	<u>22.31</u>
Year ended March 31, 2008	242,886	47,692	18.9	<u>81.94</u>

<Corrected>

(1) Consolidated operating results

	Net loss (In ¥ million)	%	Basic net loss per share (In ¥)	Diluted net income per share (In ¥)
Six months ended September 30, 2008	(12,292)	-	<u>(46.56)</u>	-
Six months ended September 30, 2007	(2,798)	-	<u>(11.67)</u>	-

(2) Consolidated financial position

	Total assets (In ¥ million)	Net assets (In ¥ million)	Equity ratio (%)	Net assets per share (In ¥)
Six months ended September 30, 2008	230,525	33,143	13.7	<u>24.37</u>
Year ended March 31, 2008	242,886	47,692	18.9	<u>83.11</u>

(8) Consolidated Financial Results for the Third Quarter Ended December 31, 2008

【page 1】

1. Consolidated Financial Results for the Nine Months Ended December 31, 2008 (April 1, 2008 ~ December 31, 2008)

<As reported>

(1) Consolidated operating results

	Net income (loss) (In ¥ million)	%	Basic net income (loss) per share (In ¥)	Diluted net income per share (In ¥)
Nine months ended December 31, 2008	14,779	-	<u>40.90</u>	<u>39.73</u>
Nine months ended December 31, 2007	(7,503)	-	<u>(31.57)</u>	-

(2) Consolidated financial position

	Total assets (In ¥ million)	Net assets (In ¥ million)	Equity ratio (%)	Net assets per share (In ¥)
Nine months ended December 31, 2008	189,594	57,578	29.6	<u>94.04</u>
Year ended March 31, 2008	242,886	47,692	18.9	<u>81.94</u>

<Corrected>

(1) Consolidated operating results

	Net income (loss) (In ¥ million)	%	Basic net income (loss) per share (In ¥)	Diluted net income per share (In ¥)
Nine months ended December 31, 2008	14,779	-	31.40	<u>30.66</u>
Nine months ended December 31, 2007	(7,503)	-	<u>(30.24)</u>	-

(2) Consolidated financial position

	Total assets (In ¥ million)	Net assets (In ¥ million)	Equity ratio (%)	Net assets per share (In ¥)
Nine months ended December 31, 2008	189,594	57,578	29.6	<u>94.80</u>
Year ended March 31, 2008	242,886	47,692	18.9	<u>83.11</u>

(9) Consolidated Financial Results for the Fiscal Year Ended March 31, 2009

【page 1】

1. Consolidated Financial Results for the Fiscal Year Ended March 31, 2009 (April 1, 2008 ~ March 31, 2009)

<As reported>

(1) Consolidated operating results

(% of change from previous year)

	Basic net loss per share (In ¥)	Diluted net income per share (In ¥)	ROE (Net loss/Shareholders' equity)	Ratio of ordinary loss to total assets	Ratio of operating income (loss) to net sales
Year ended March 31, 2009	<u>(71.60)</u>	-	(74.7%)	(6.2%)	(1.4%)
Year ended March 31, 2008	<u>(137.91)</u>	-	(58.4%)	(3.1%)	1.1%

(2) Consolidated financial position

	Total assets (In ¥ million)	Net assets (In ¥ million)	Equity ratio (%)	Net assets per share (In ¥)
Year ended March 31, 2009	150,410	17,613	10.8	<u>2.51</u>
Year ended March 31, 2008	242,886	47,692	18.9	<u>81.94</u>

<Corrected>

(1) Consolidated operating results

(% of change from previous year)

	Basic net loss per share (In ¥)	Diluted net income per share (In ¥)	ROE (Net loss/Shareholders' equity)	Ratio of ordinary loss to total assets	Ratio of operating income (loss) to net sales
Year ended March 31, 2009	<u>(70.82)</u>	-	(74.7%)	(6.2%)	(1.4%)
Year ended March 31, 2008	<u>(135.95)</u>	-	(58.4%)	(3.1%)	1.1%

(2) Consolidated financial position

	Total assets (In ¥ million)	Net assets (In ¥ million)	Equity ratio (%)	Net assets per share (In ¥)
Year ended March 31, 2009	150,410	17,613	10.8	<u>3.43</u>
Year ended March 31, 2008	242,886	47,692	18.9	<u>83.11</u>

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3. Forecast of Consolidated Operating Results for the Fiscal Year Ending March 31, 2010 (April 1, 2009 ~ March 31, 2010)

<As reported>

(% of change from previous year for annual forecast and from previous six months for half-year forecast)

	Net sales (In ¥ million)	%	Operating loss (In ¥ million)	%
Six months ending September 30, 2009	24,800	(82.0)	(2,000)	-
Year ending March 31, 2010	60,200	(72.5)	(300)	-

	Ordinary loss (In ¥ million)	%	Net loss (In ¥ million)	%	Net loss per share (In ¥)
Six months ending September 30, 2009	(2,700)	-	(2,700)	-	<u>(6.76)</u>
Year ending March 31, 2010	(1,300)	-	(1,400)	-	<u>(4.53)</u>

<Corrected>

(% of change from previous year for annual forecast and from previous six months for half-year forecast)

	Net sales (In ¥ million)	%	Operating loss (In ¥ million)	%
Six months ending September 30, 2009	24,800	(82.0)	(2,000)	-
Year ending March 31, 2010	60,200	(72.5)	(300)	-

	Ordinary loss (In ¥ million)	%	Net loss (In ¥ million)	%	Net loss per share (In ¥)
Six months ending September 30, 2009	(2,700)	-	(2,700)	-	<u>(6.44)</u>
Year ending March 31, 2010	(1,300)	-	(1,400)	-	<u>(3.87)</u>

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For reference: Non-consolidated Financial Highlights

(Amounts are rounded to the nearest million yen except for per share information)

1. Non-consolidated Financial Results for the Fiscal Year Ended March 31, 2009 (April 1, 2008 ~ March 31, 2009)

<As reported>

(1) Non-consolidated operating results

	Net loss per share (In ¥)	Diluted net income per share (In ¥)
Year ended March 31, 2009	<u>(97.28)</u>	-
Year ended March 31, 2008	<u>(124.71)</u>	-

(2) Non-consolidated financial position

	Total assets (In ¥ million)	Net assets (In ¥ million)	Equity ratio (%)	Net assets per share (In ¥)
Year ended March 31, 2009	45,945	16,061	34.4	<u>1.69</u>
Year ended March 31, 2008	79,629	40,100	50.1	<u>57.93</u>

<Corrected>

(1) Non-consolidated operating results

	Net loss per share (In ¥)	Diluted net income per share (In ¥)
Year ended March 31, 2009	<u>(96.50)</u>	-
Year ended March 31, 2008	<u>(122.75)</u>	-

(2) Non-consolidated financial position

	Total assets (In ¥ million)	Net assets (In ¥ million)	Equity ratio (%)	Net assets per share (In ¥)
Year ended March 31, 2009	45,945	16,061	34.4	<u>2.60</u>
Year ended March 31, 2008	79,629	40,100	50.1	<u>59.11</u>

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2. Forecast of Non-consolidated Operating Results for the Fiscal Year Ending March 31, 2010 (April 1, 2009 ~ March 31, 2010)

<As reported>

(% of change from previous year for annual forecast and from previous six months for half-year forecast)

	Net sales (In ¥ million)	%	Operating income (loss) (In ¥ million)	%
Six months ending September 30, 2009	12,300	(50.4)	(50)	-
Year ending March 31, 2010	27,500	(31.7)	600	(66.0)

	Ordinary income (loss) (In ¥ million)	%	Net income (loss) (In ¥ million)	%	Net loss per share (In ¥)
Six months ending September 30, 2009	(300)	-	(350)	-	<u>(1.38)</u>
Year ending March 31, 2010	200	(82.3)	300	-	<u>(0.64)</u>

<Corrected>

(% of change from previous year for annual forecast and from previous six months for half-year forecast)

	Net sales (In ¥ million)	%	Operating income (loss) (In ¥ million)	%
Six months ending September 30, 2009	12,300	(50.4)	(50)	-
Year ending March 31, 2010	27,500	(31.7)	600	(66.0)

	Ordinary income (loss) (In ¥ million)	%	Net income (loss) (In ¥ million)	%	Net income (loss) per share (In ¥)
Six months ending September 30, 2009	(300)	-	(350)	-	<u>(1.06)</u>
Year ending March 31, 2010	200	(82.3)	300	-	<u>0.02</u>

Earnings Per Share

<As reported>

	Year ended March 31, 2008 (In ¥)		Year ended March 31, 2009 (In ¥)
Net assets per share	<u>81.94</u>	Net assets per share	<u>2.51</u>
Basic net loss per share	<u>(137.91)</u>	Basic net loss per share	<u>(71.60)</u>

Notes:

1. Diluted net income per share is not presented for the years ended March 31, 2008 and 2009 since the Group had a net loss even though the Company has dilutive shares.

2. Basis of calculation:

	Year ended March 31, 2008 Million yen	Year ended March 31, 2009 Million yen
Basic net loss per share:		
Net loss	(34,818)	(23,251)
Less amount that does not belong to common stock:	<u>968</u>	<u>544</u>
Series A preferred stock	50	50
Series B preferred stock	74	74
Series C preferred stock	<u>843</u>	<u>420</u>
Net loss that belongs to common stock	<u>(35,786)</u>	<u>(23,796)</u>
	Thousands shares	Thousands Shares
Weighted average number of shares – common stock	259,497	332,333
Weighted average number of shares – preferred stock and stock option	-	-
Weighted average number of shares for the purpose of diluted EPS	259,497	332,333
Stock options that are excluded from the calculation of diluted earnings per share as they are anti-dilutive:	-----	-----

<Corrected>

Year ended March 31, 2008 (In ¥)	Year ended March 31, 2009 (In ¥)
Net assets per share <u>83.11</u>	Net assets per share <u>3.43</u>
Basic net loss per share <u>(135.95)</u>	Basic net loss per share <u>(70.82)</u>

Notes:

1. Diluted net income per share is not presented for the years ended March 31, 2008 and 2009 since the Group had a net loss even though the Company has dilutive shares.

2. Basis of calculation:

	Year ended March 31, 2008 Million yen	Year ended March 31, 2009 Million yen
Basic net loss per share:		
Net loss	(34,818)	(23,251)
Less amount that does not belong to common stock:	<u>461</u>	<u>284</u>
Series A preferred stock	50	50
Series B preferred stock	74	74
Series C preferred stock	<u>336</u>	<u>159</u>
Net loss that belongs to common stock	<u>(35,279)</u>	<u>(23,536)</u>
	Thousands shares	Thousands Shares
Weighted average number of shares – common stock	259,497	332,333
Weighted average number of shares – preferred stock and stock option	-	-
Weighted average number of shares for the purpose of diluted EPS	259,497	332,333

Stock options that are excluded from the calculation of diluted earnings per share as they are anti-dilutive: -----

End.