

### Consolidated Statements of Income

	FY 2005 (January to December 2005)		FY 2004 (January to December 2004)		Increase/ decrease
	Millions of yen	% of net sales	Millions of yen	% of net sales	Millions of yen
Net sales	331,798	100.0	309,514	100.0	22,283
Cost of sales	163,153	49.2	149,150	48.2	14,002
Gross profit	168,644	50.8	160,363	51.8	8,281
Selling, general and administrative expenses	162,577	49.0	154,341	49.8	8,236
Operating income	6,066	1.8	6,021	2.0	44
Other income	3,088	1.0	2,820	0.9	267
Interest and dividend income	445		509		(63)
Equity in earnings of non-consolidated subsidiaries and affiliates	1,768		1,579		189
Other	873		732		141
Other expenses	640	0.2	570	0.2	69
Interest expenses	255		178		77
Other	384		392		(7)
Ordinary income	8,514	2.6	8,271	2.7	243
Extraordinary income	1,009	0.3	270	0.1	738
Gain on disposal of property, plant and equipment	880		1		879
Reversal of allowance for doubtful accounts	85		-		85
Gain on sales of investment securities	5		4		0
Gain on sales of goodwill	-		105		(105)
Other	37		159		(122)
Extraordinary loss	786	0.3	13,560	4.4	(12,774)
Loss on disposal of property, plant and equipment	697		847		(149)
Loss on devaluation of investment securities	3		174		(171)
Amortization of goodwill	-		6,385		(6,385)
Impairment loss	-		4,592		(4,592)
Loss on restructuring of subsidiaries and affiliates	-		435		(435)
Early retirement payments	-		414		(414)
Other	84		710		(625)
Net income before income taxes	8,737	2.6	-		8,737
Net loss before income taxes	-		5,017	(1.6)	(5,017)
Income taxes	1,710	0.5	1,689	0.5	20
Adjustment of income taxes	1,606	0.4	(2,277)	(0.7)	3,883
Minority interest in earnings of consolidated subsidiaries	-		293	0.1	(293)
Minority interest in loss of consolidated subsidiaries	51	0.0	-		51
Net income	5,473	1.7	-		5,473
Net loss	-		4,723	(1.5)	(4,723)