

Furusato

2Q FY2009 Ended September 30, 2009
Financial Results v1
November 2009

Furusato Industries, Ltd.

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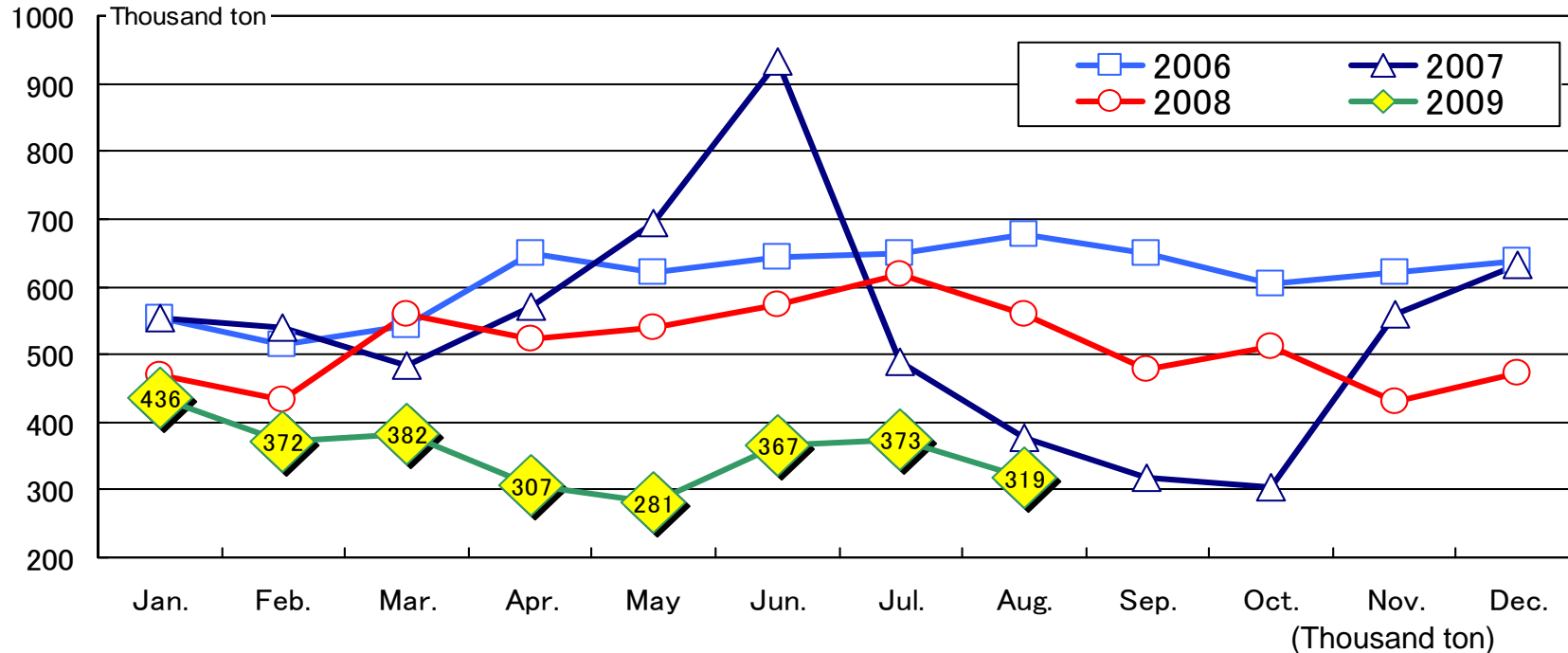
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[Market Overview] Monthly Volume of Steel Frame Used Demand in Steel Frame Building Business

Short of 0.4Mt For Seventh Consecutive Months, Flat or Weak Trend

Construction Statistics; Floor Area of Building Construction Starts by Structure
 (Steel Frame (S) : m² × 100kg) +(Steel Frame Reinforced Concrete (SRC): m² × 50kg)

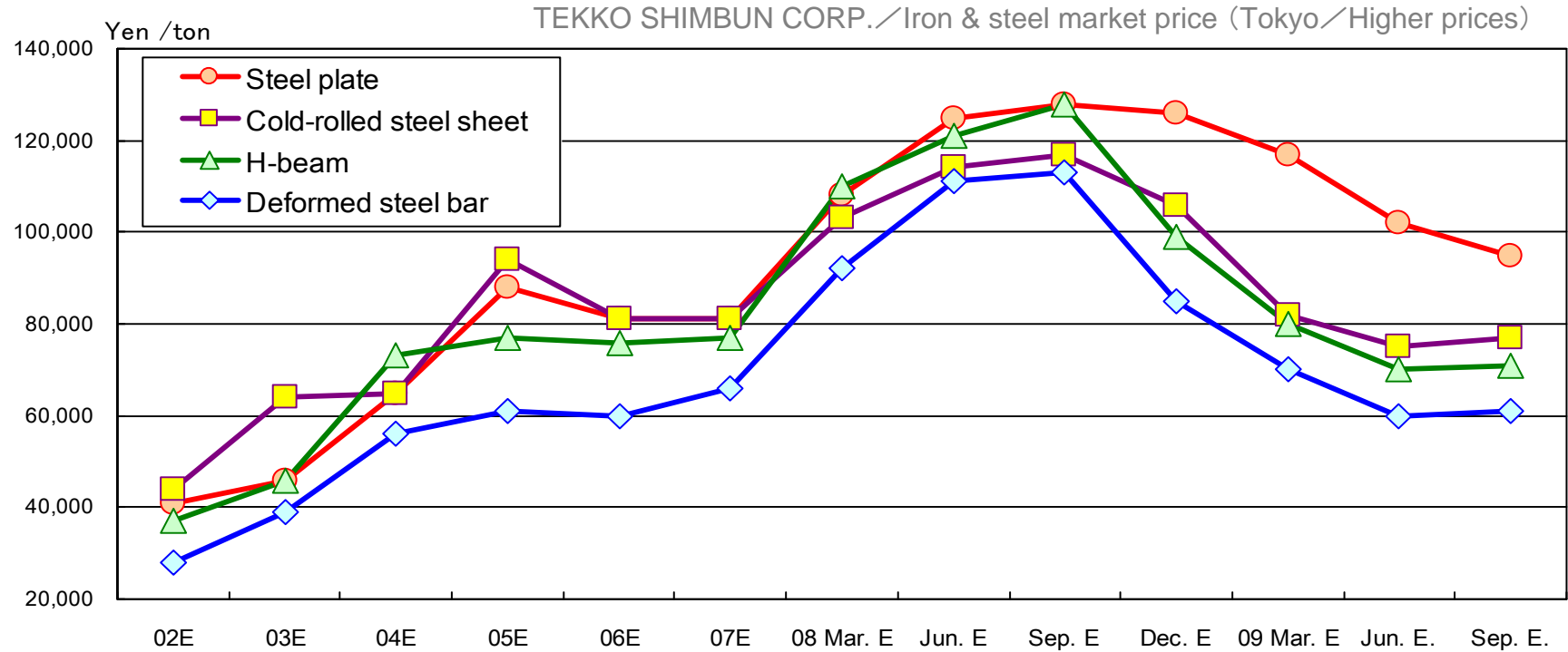


Calendar Year	Monthly Average	Annual Total	Y-o-Y Change
2006	613	7,366	101.2%
2007	544	6,533	88.7%
2008	513	6,165	94.4%
Jan.-Aug. 2009	354	4,257	69.0%

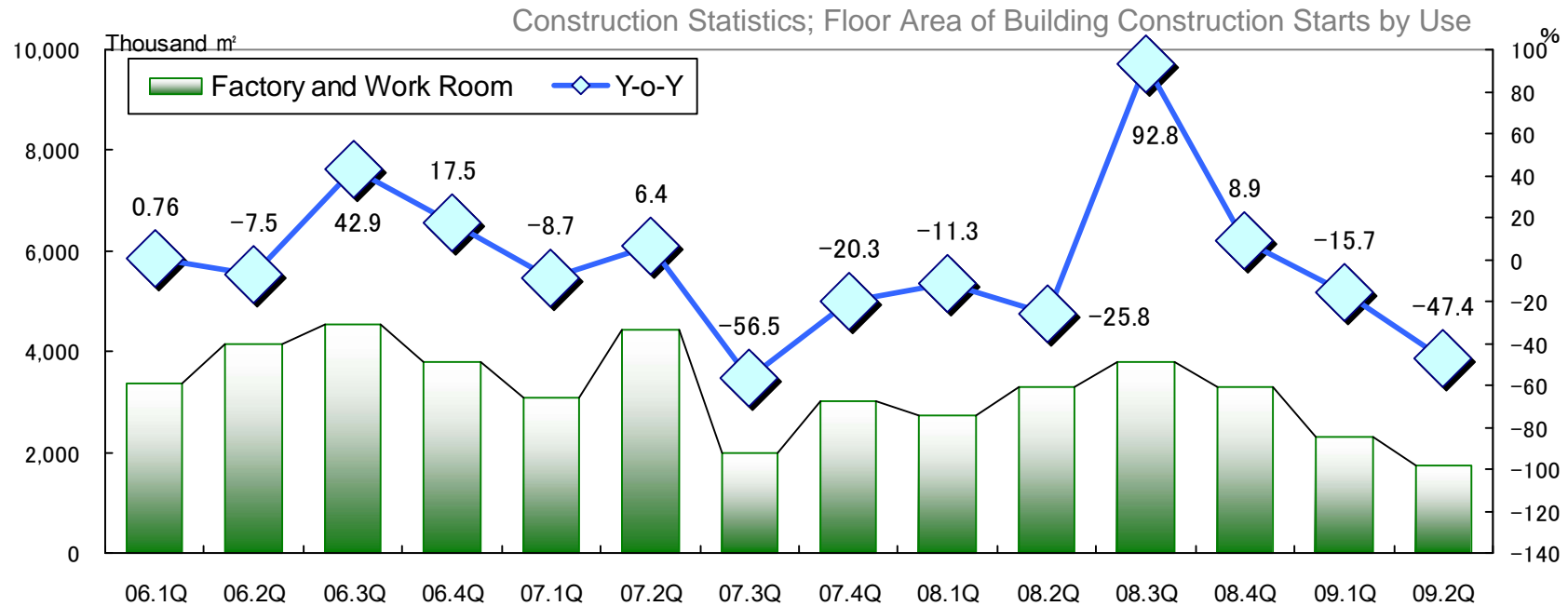
[Market Overview] Steel Product Prices

Indices of Selling Prices in Steel Frame Building Business

Steel Price Likely Hit the Bottom, Uncertain Over Future Trend



Products	Highest price	Recent price	% change
	(Yen)	(Yen)	(%)
Steel plate	128,000	95,000	25.8
Cold-rolled steel sheet	117,000	77,000	34.2
H-beam	130,000	71,000	45.4
Deformed steel bar	113,000	61,000	46.0

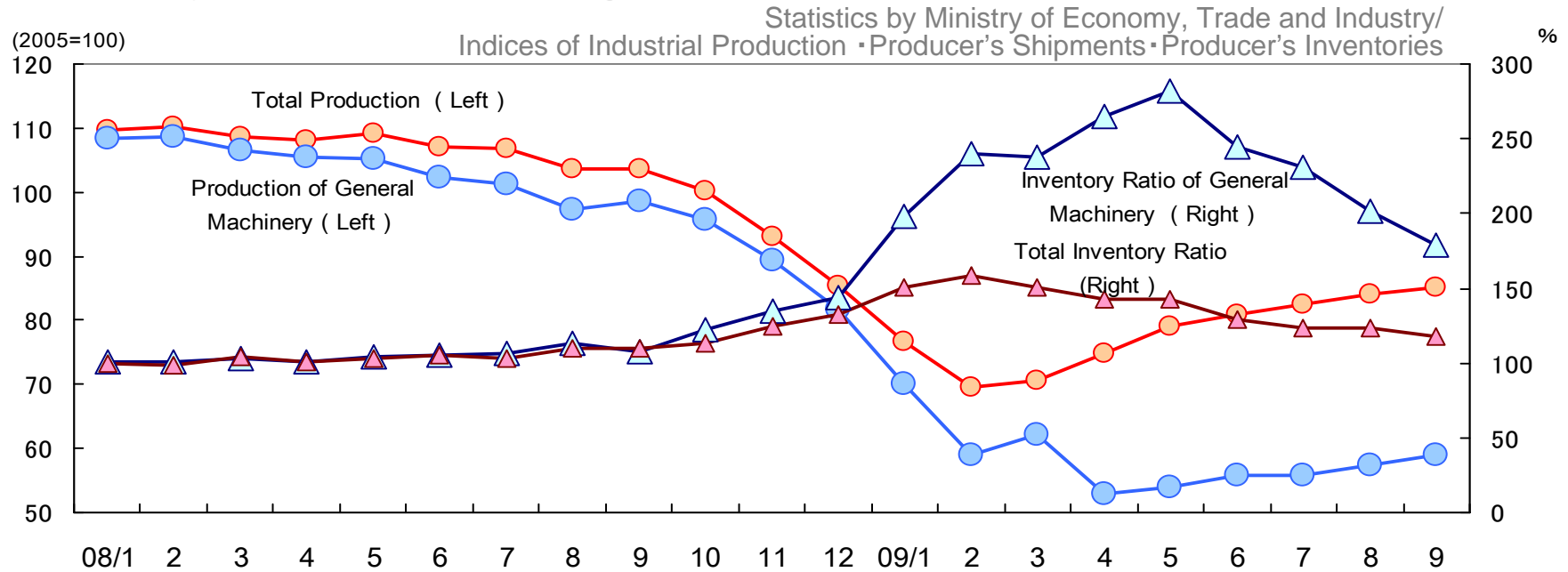


	Factory and Work Room		Total non-residential		Total buildings starts	
	(Thousand m ²)	Y-o-Y (%)	(Thousand m ²)	Y-o-Y (%)	(Thousand m ²)	Y-o-Y (%)
Jan. - Mar. 2008	2,723	(11.3)	13,798	(8.8)	36,284	(9.4)
Apr. - Jun.	3,281	(25.8)	15,968	(29.9)	41,747	(20.0)
Jul. - Sep.	3,795	92.8	16,543	38.8	42,553	35.5
Oct. - Dec.	3,293	9.0	14,651	(4.0)	36,825	(1.4)
Jan. - Mar. 2009	2,295	(15.7)	12,399	(10.1)	30,267	(16.6)
Apr. - Jun.	1,724	(47.4)	10,194	(36.2)	28,499	(31.7)

[Market Overview] Indices of Industrial Production

General Machinery Production / Inventory Ratio

Production of General Machinery : Slow Recovery / Inventory Ratio: Remained at High Levels Despite a Drop

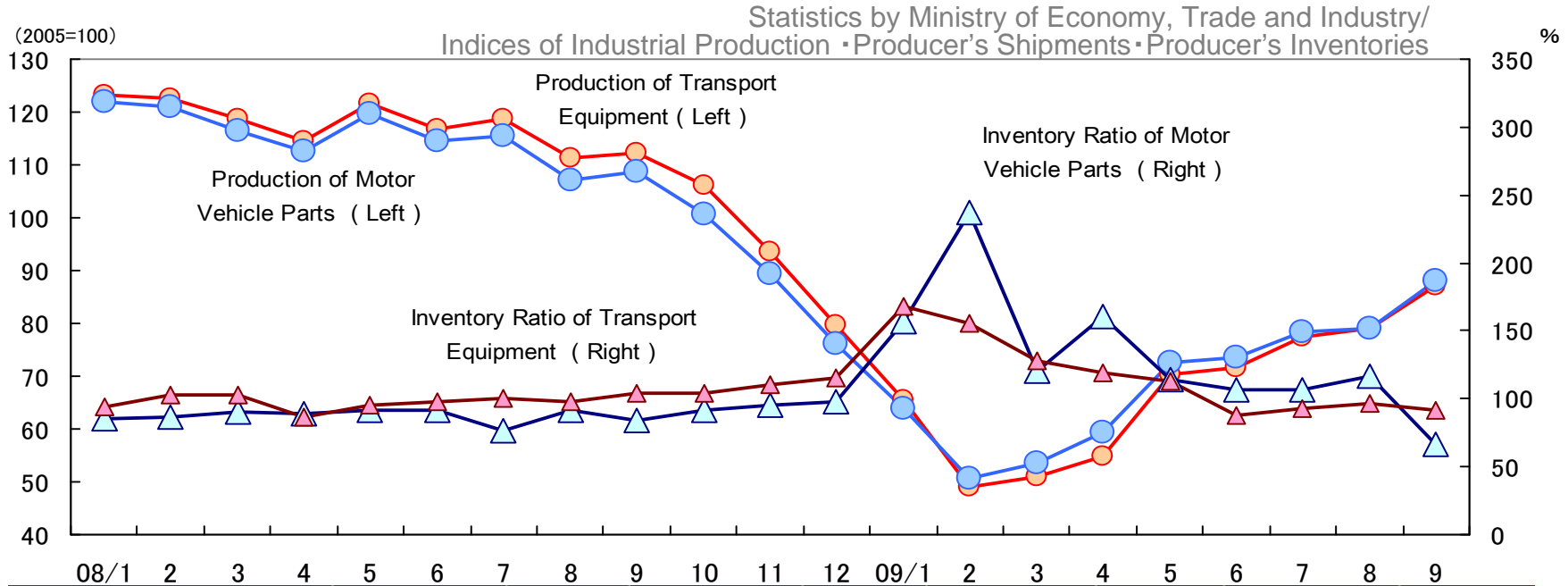


	Total (Production)	Y-o-Y (%)	General machinery (Production)	Y-o-Y (%)	Total (Inventory Ratio)	Y-o-Y (%)	General machinery (Inventory Ratio)	Y-o-Y (%)
Jan. - Mar. 2008	109.5	3.5	107.9	0.1	100.6	0.8	101.3	(0.9)
Apr. - Jun.	108.1	1.6	104.3	(5.3)	103.0	2.8	103.3	0.8
Jul. - Sep.	104.6	(3.3)	99.0	(10.1)	107.3	6.3	109.3	8.3
Oct. - Dec.	92.8	(15.0)	88.9	(18.7)	123.4	22.8	133.8	34.6
Jan. - Mar. 2009	72.3	(34.0)	63.7	(41.0)	153.0	52.1	225.4	122.5
Apr. - Jun.	78.3	(27.6)	54.2	(48.0)	138.3	34.3	263.9	155.5
(Preliminary) Jul. - Sep.	83.9	(19.8)	57.4	(42.0)	121.3	13.0	203.9	86.6

[Market Overview] Indices of Industrial Production

Transport Equipment, Motor Vehicle Parts Motor Vehicle Parts Production: Recovery Trend

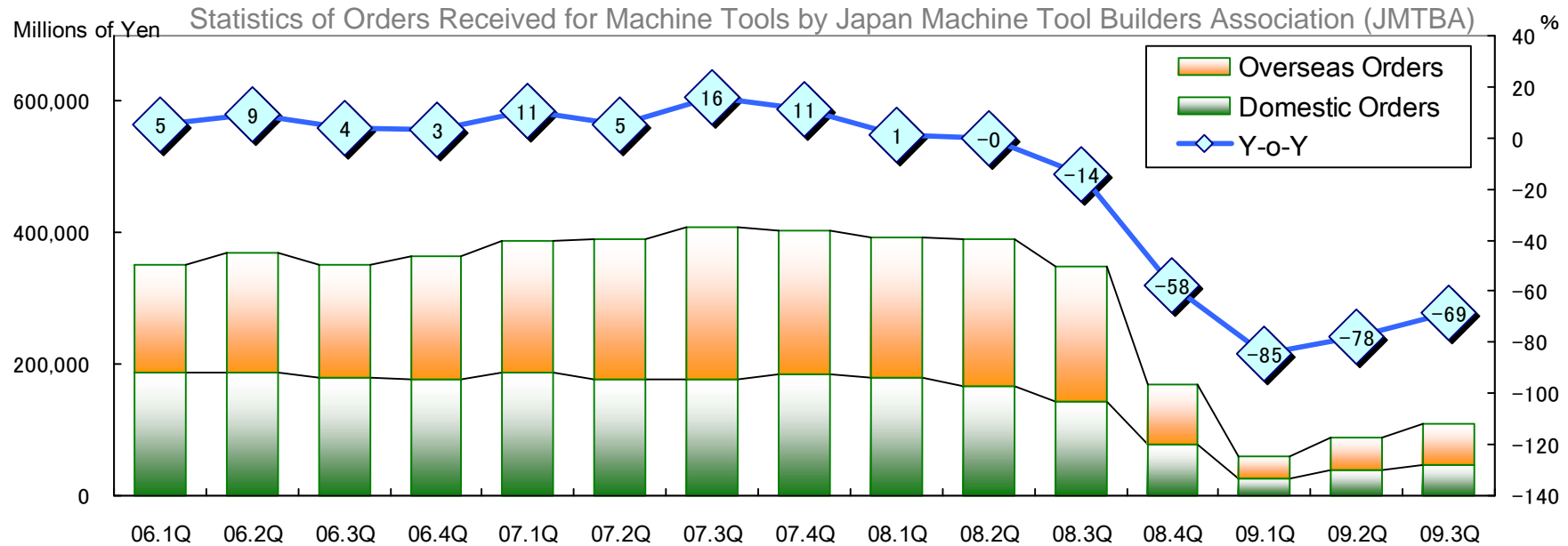
Inventory Ratio: Advancing Inventory Adjustment



	Transport equipment (Production)	Y-o-Y (%)	Motor vehicle parts (Production)	Y-o-Y (%)	Transport equipment (Inventory ratio)	Y-o-Y (%)	Motor vehicle parts (Inventory Ratio)	Y-o-Y (%)
Jan. - Mar. 2008	121.5	10.9	119.8	10.4	100.1	(1.7)	87.4	(12.5)
Apr.-Jun.	117.7	5.4	115.7	5.3	93.3	(11.3)	90.4	(11.3)
Jul.- Sep.	114.0	0.4	110.4	(2.6)	101.1	(0.5)	83.6	(10.3)
Oct- Dec.	93.1	(21.8)	88.6	(25.1)	110.0	3.7	94.9	12.2
Jan. - Mar. 2009	55.2	(54.6)	56.1	(53.2)	150.4	50.2	171.3	96.0
Apr. - Jun.	65.5	(44.4)	68.5	(40.8)	106.9	14.6	126.9	40.4
(Preliminary) Jul. to Sep.	81.1	(28.9)	81.8	(25.9)	93.5	(7.5)	96.4	15.3

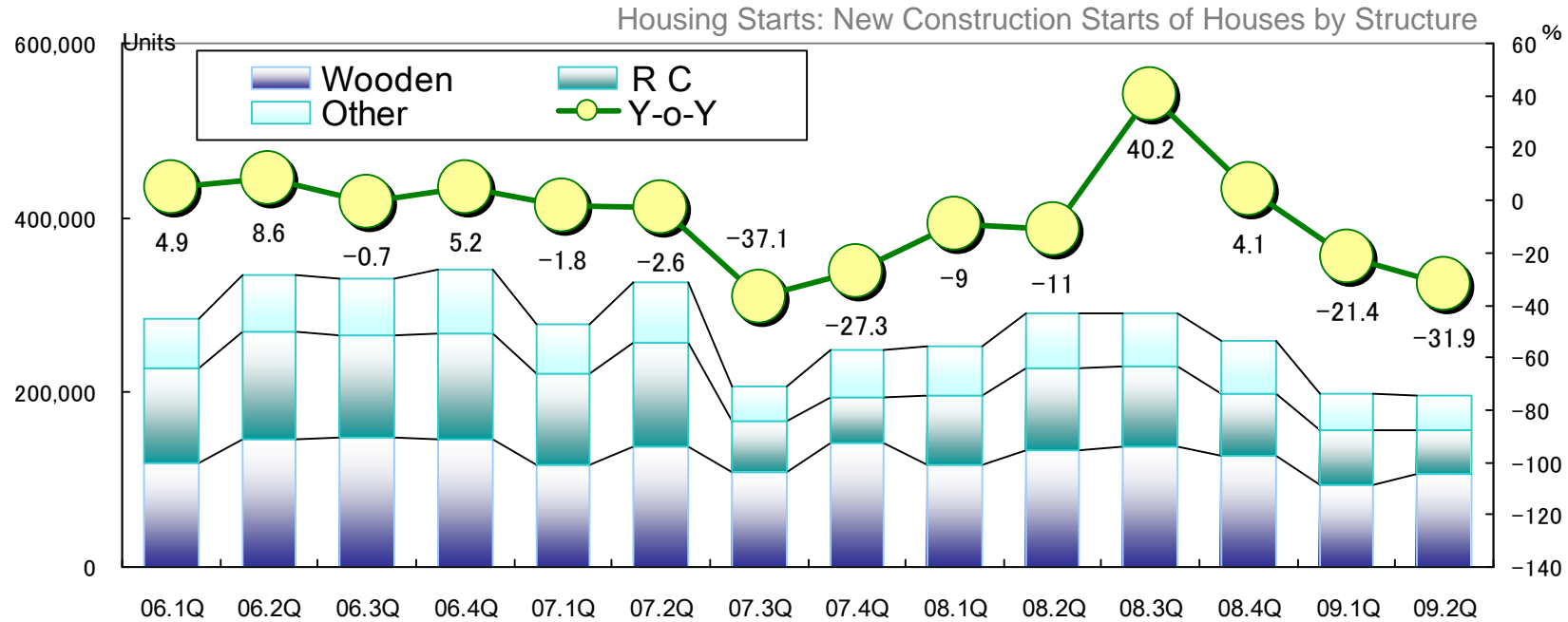
[Market Overview] Machine Tools Orders(Domestic & Overseas)

Domestic Orders in the Jul. to Sep. Quarter: Moderate Recovery, But Approx. 30% of Those in the Same Period of 2008



	Total orders		Domestic orders		Overseas orders	
	(Millions of yen)	Y-o-Y (%)	(Millions of yen)	Y-o-Y (%)	(Millions of yen)	Y-o-Y (%)
Jan. to Mar. 2008	392,498	1.0	180,646	(3.0)	211,852	4.7
Apr. to Jun.	389,427	(0.2)	166,045	(6.6)	223,382	5.1
Jul. to Sep.	349,119	(14.4)	143,279	(19.2)	205,840	(10.6)
Oct. to Dec.	170,103	(57.8)	76,850	(58.5)	93,253	(57.3)
Jan. to Mar. 2009	60,393	(84.6)	25,222	(86.0)	35,171	(83.4)
Apr. to Jun.	87,716	(77.5)	38,968	(76.5)	48,748	(78.2)
(Preliminary) Jul. to Sep.	109,212	(68.7)	46,775	(67.3)	62,437	(69.7)

[Market Overview] New Housing Starts
 Indices of Demand for Housing Equipments
 Wooden Structure Slightly Up
 Reinforced Concrete Structure (RC) Further Decline



	Wooden structure		RC structure		Total housing starts	
	(Units)	Y-o-Y (%)	(Units)	Y-o-Y (%)	(Units)	Y-o-Y (%)
Jan. - Mar. 2008	118,081	1.1	79,008	(24.6)	253,924	(9.0)
Apr. - Jun.	133,604	(3.1)	95,239	(20.6)	289,663	(11.0)
Jul. - Sep.	137,195	26.5	91,924	57.5	291,301	40.2
Oct. - Dec.	127,988	(9.5)	70,154	33.8	258,597	4.1
Jan. - Mar. 2009	94,114	(20.3)	62,786	(20.5)	199,619	(21.4)
Apr. - Jun.	106,727	(20.1)	51,042	(46.4)	197,271	(31.9)

[2Q FY09 Results] Consolidated Statements of Income

Net Sales Significantly Down -44% , Operating Loss ¥ 653M

Consolidated statements of income	1H FY09	% of sales	Change	% change	Factors
Accounting item	(Millions of yen)	(%)	(Millions of yen)	(%)	
Net sales	25,786	100.0	(20,926)	(44.8)	Refer to breakdown by segment ⇒P13.~
Gross profit	3,707	14.4	(3,701)	(50.0)	Gross profit margin $-1.5P$
SG&A expenses	4,361	16.9	(387)	(8.2)	
Operating income (loss)	(653)	(2.5)	(3,313)	—	[Breakdown] Procured Construction Supplies +287 Machine Tools -577 , In-house Construction Supplies -423
Non-operating income	220	0.9	(153)	(41.1)	[Change] Purchase discount -134 Dividend income -10
Non-operating expenses	91	0.4	(52)	(36.6)	[Change] Sales discount -44
Ordinary income (loss)	(524)	(2.0)	(3,414)	—	
Extraordinary income	5	0.0	(17)	(76.5)	Reversal of allowance for doubtful accounts
Extraordinary loss	0	0.0	(610)	(99.9)	
Net income (loss)	(423)	(1.6)	(1,582)	—	

[2Q FY09 Results] Consolidated Statements of Income

Short of Sales Forecast in 1Q (Jul. to Sep.), Reducing loss vs. 1Q FY09

2Q FY09 Financial Results

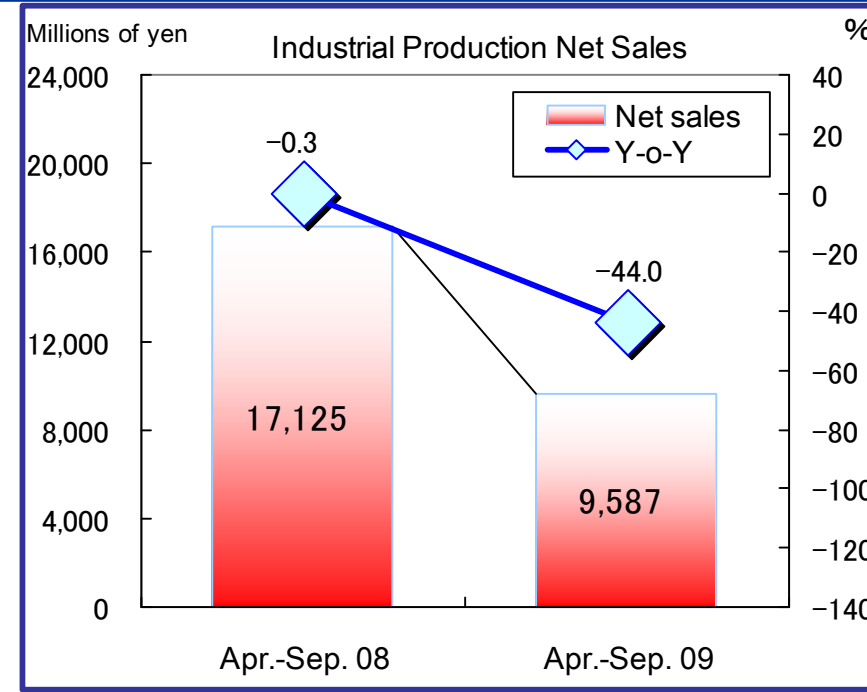
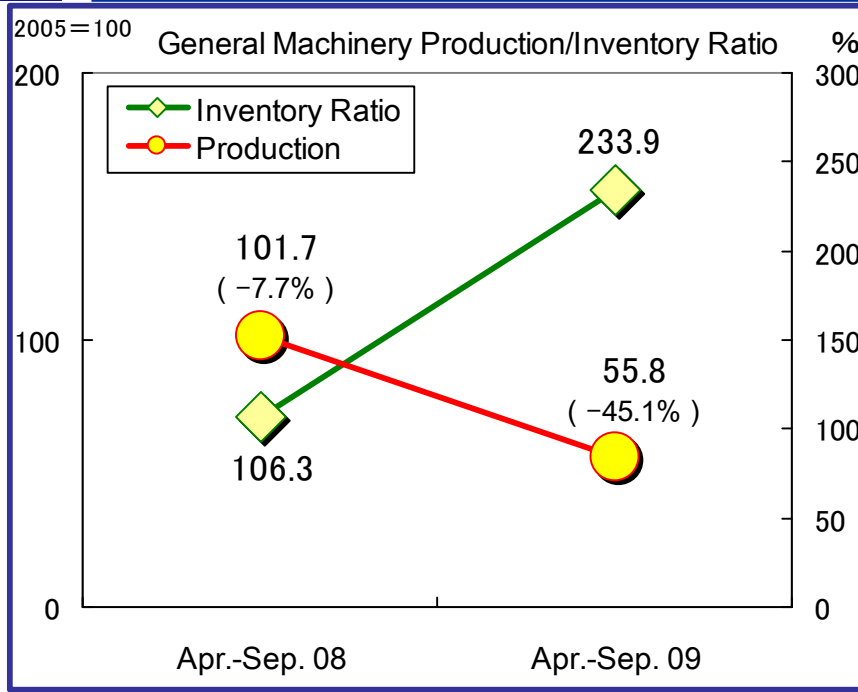
Consolidated statements of income	1Q FY09 Actual	Y-o-Y	2Q FY09 Forecast	2Q FY09 Actual	Y-o-Y	Progress vs. Forecast
Accounting item	(Millions of yen)	(%)	(Millions of yen)	(Millions of yen)	(%)	(%)
Net sales	12,332	(45.0)	16,367	13,454	(44.6)	82.2
Gross profit	1,783	(49.2)	2,828	1,924	(50.7)	68.0
SG&A expenses	2,199	(8.1)	2,512	2,168	(8.2)	86.0
Operating income (loss)	(416)	—	316	(244)	—	(75.0)
Non-operating income	117	(40.2)	148	102	(42.1)	69.1
Non-operating expenses	47	(37.7)	88	44	(35.4)	49.7
Ordinary income (loss)	(346)	—	376	(185)	—	(47.4)
Extraordinary income	12	(58.4)	—	—	—	—
Extraordinary loss	—	(100.0)	—	0	(99.9)	—
Net income (loss)	(254)	—	79	(168)	—	(212.6)

[2Q FY09 Results] Consolidated Segment Breakdown

Net Sales by Segment and Business

Consolidated segment	1H FY09	Change		By Business	1H FY09	Change	Associated indicator	Detail
	(Millions of yen)	(%)		(Consolidated base)	(Millions of yen)	(%)		
Machine Tools	16,018	(49.4)	G-net	Industrial Tools	9,587	(44.0)	Industrial production	13
				Machines and FAS	3,214	(66.7)	Production facilities (Machine tools)	14
				Housing Equipments	1,841	17.3	Housing Equipments	15
				Overseas Sales	274	(16.5)		
			Gifu	Gifu Shoji	1,101	(62.8)	Automobile	16
In-house Construction Supplies	2,169	(36.0)	Furusato	In-house Construction Supplies	2,169	(36.0)	Steel Frame Buildings	17
Procured Construction Supplies	7,583	(34.9)		Procured Construction Supplies	5,930	(35.6)		18
				Plumbing	1,653	(32.5)	Manufacturing facilities	19
Other	14	(11.9)	Wakaba	Wakaba Lease	14	(11.9)		
Total net sales	25,786	(44.8)		Total net sales	25,786	(44.8)		

[2Q FY09 Results] Sales Breakdown by Business
 Industrial Tools Business
 Sales Decrease: Impacted by Low Factory Operating Rate of
 General Machinery



※Please refer to P6 for details of business environment.

Net sales of Industrial Tools business -44.0% Y-o-Y

Production of general machinery -45.1%

[By category] Machine tool peripheral equipments -53.8%

Industrial built-in equipments -37.2%, General equipments -34.1%

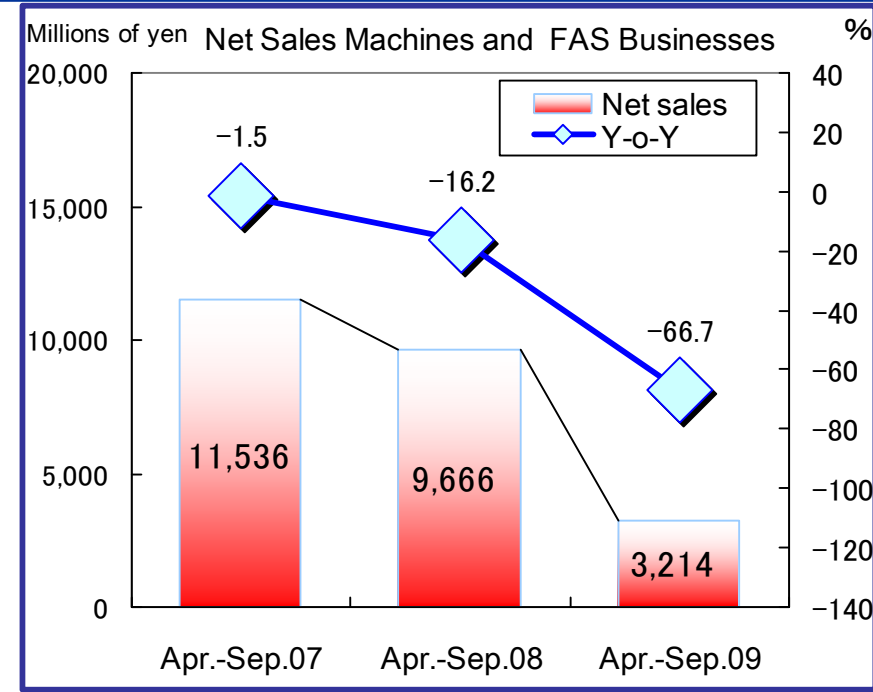
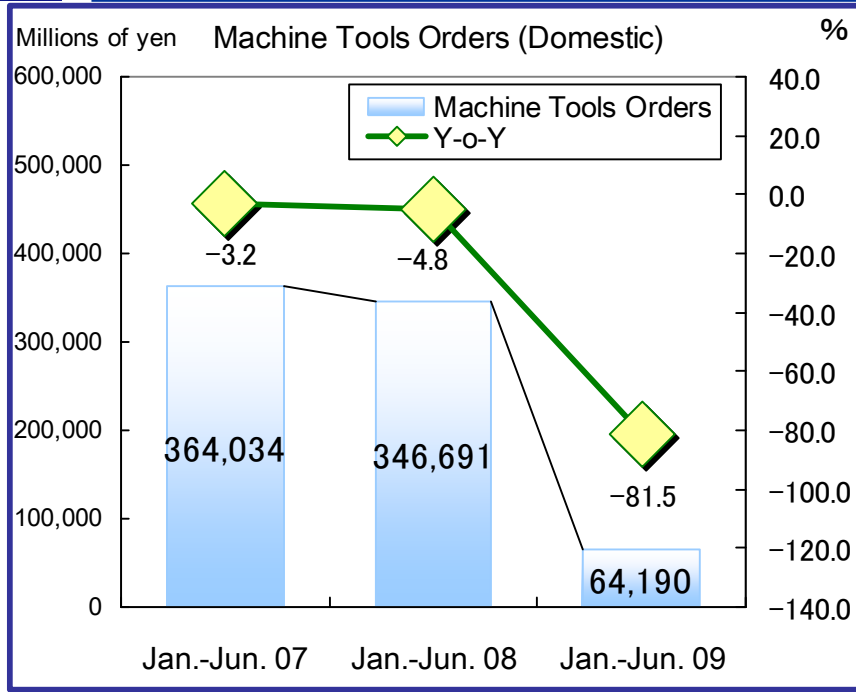
It started to see a recovery trend in smaller and consumable equipments.

Inventory ratio of general machinery dropped to 203.9% in the Jul.-Sep. quarter from 263.9% in the Apr.-Jun. quarter, but remained at high levels. The delay of inventory adjustment resulted in sluggish production.

[2Q FY09 Results] Sales Breakdown by Business

Machine Business and FAS Business

Sales Decrease: Directly impacted by Worsening Business Environment,
 Orders for the Jul. to Sep. Quarter Up 20% Over the Previous Quarter



※Please refer to P8 for details of business environment.

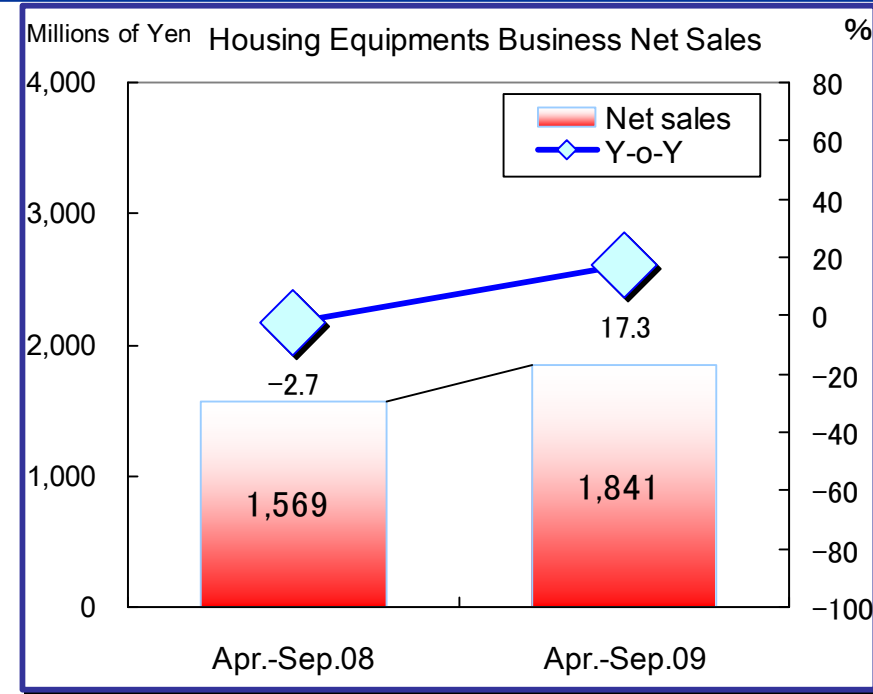
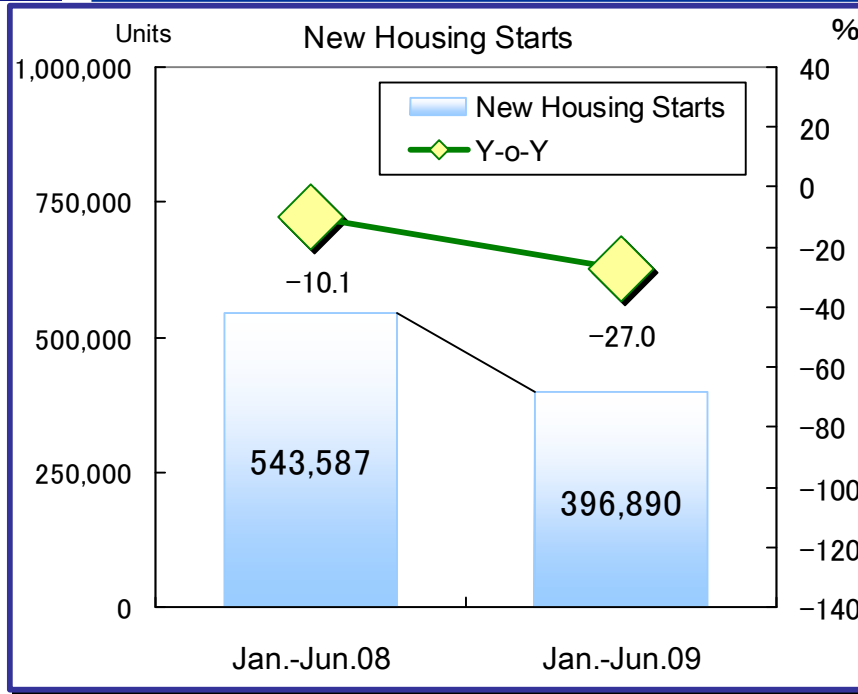
Net sales of Machines business and FAS business - 66.7% in 1H FY09, -16.2% in 1H FY08
 Domestic machine tools orders for six-month period from Jan. to Jun. 2009 -81.5%
 (Considering three-month lead time to delivery)

The major factor of the earlier decline in the sales of these businesses than the domestic machine tools orders was nature of our end-users, primarily small-and medium-sized companies that are likely to be negatively impacted in the early stage of economic recession.

The domestic machine tools orders, a leading indicator of our sales volume, in the Jul.-Sep. quarter increased by 20.0% over the previous three month (-67.4% Y-o-Y). It showed signs of bottoming out.

[2Q FY09 Results] Sales Breakdown by Business
 Housing Equipments Business

Sales Increase: Focus on Remodeling Demand in Worsening Housing Starts 2Q FY09 Financial Results



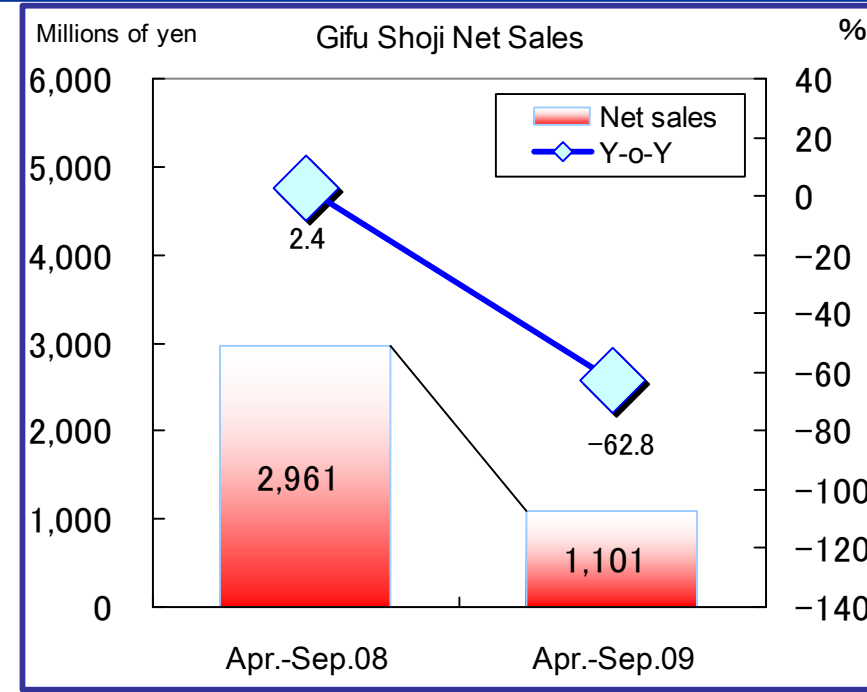
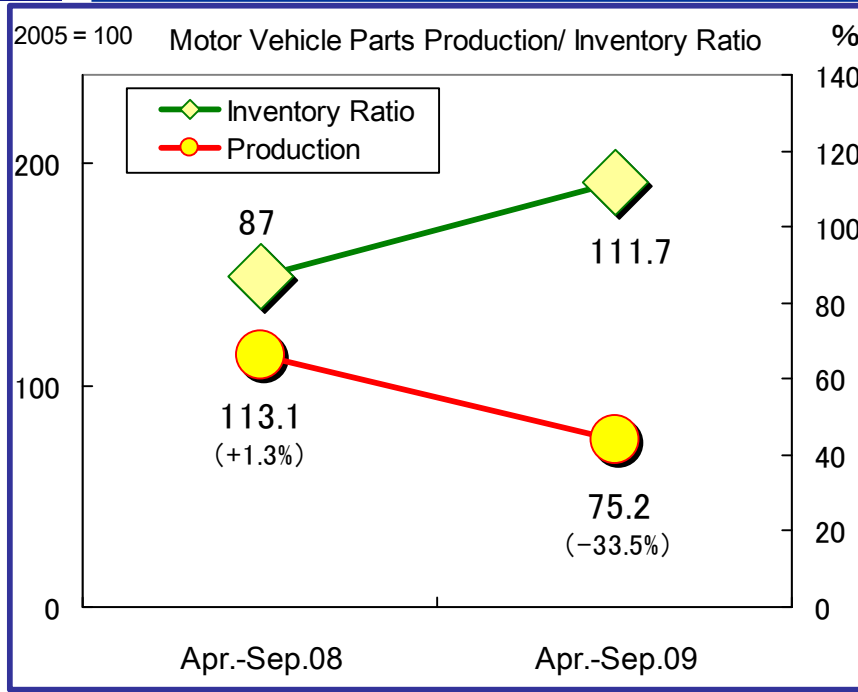
※Please refer to P9 for details of business environment.

Housing Equipments business offers housing equipments for housing market by wholesale. New Housing Starts, one of the indicators of the market trend of this business, decreased by 27.0% year over year for the six-month period from Jan. to Jun. 2009. Despite the demand decline, the net sales increased by 17.3% year over year. The main reason for the improvement was a sales volume increase in the remodeling market, which was attributed to focus on development of marketing routes in the remodeling market.

[2Q FY09 Results] Sales Breakdown by Business

Gifu Shoji Business

Sales Decrease: Depending on Automotive Parts Manufacturers in Terms of Production Status and Progress of Inventory Adjustment



※Please refer to P7 for details of business environment.

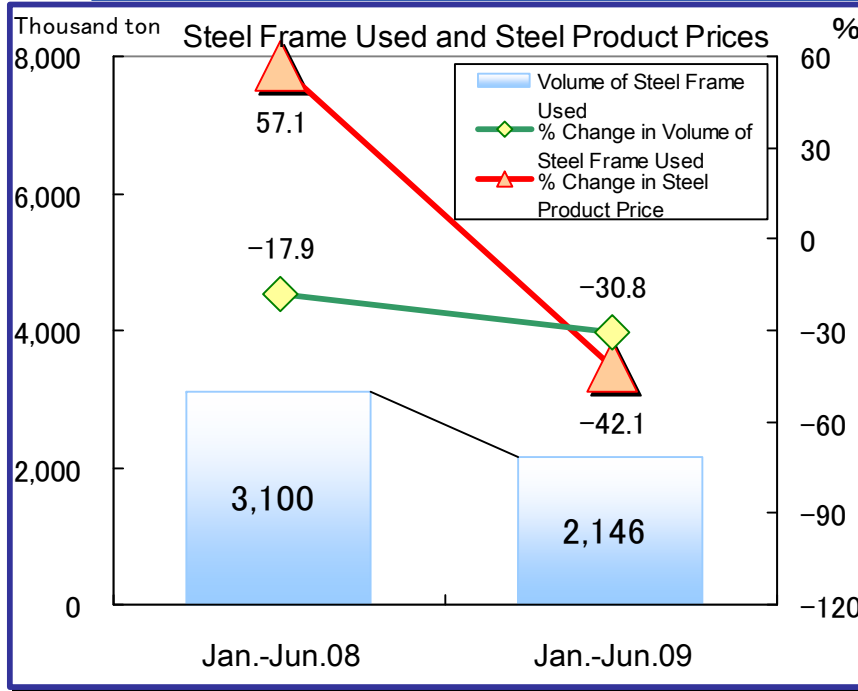
Net sales of Gifu Shoji was -62.8%, Production of motor vehicle parts -33.5% vs. 1H FY08.

Inventory ratio of transportation equipment was 100.2%, which indicated the advancement of inventory adjustment. The motor vehicle parts was 111.7% including 126.9% for three-month period from Apr. to Jun. This affected sales volume of cutting tools, our major product line.

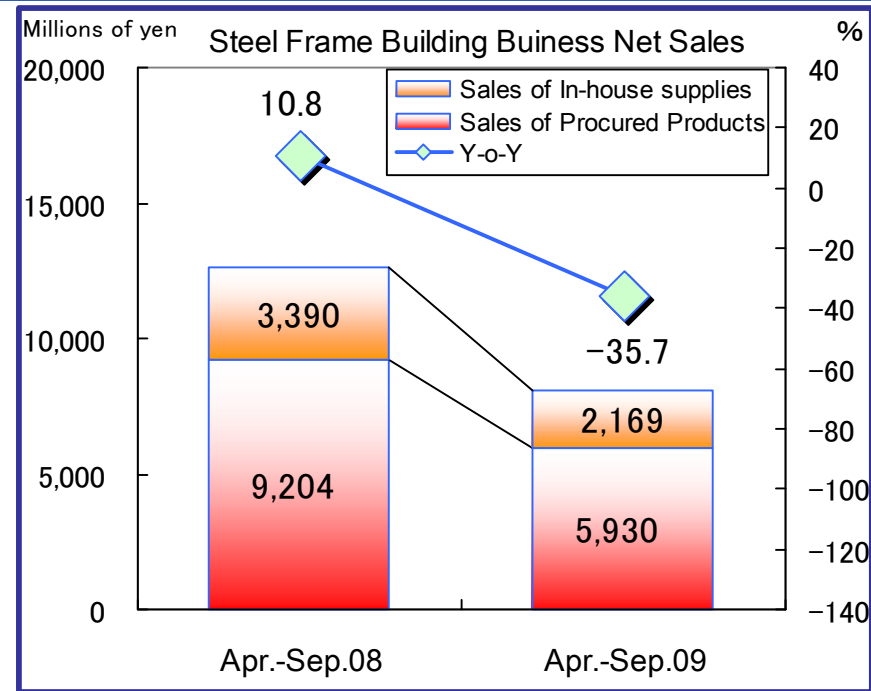
The net sales of machine tools further decreased, reflecting refrained manufacturing capital investment, which resulted in total sales decline.

[2Q FY09 Results] Sales Breakdown by Business Steel Frame Building Business

Sales Decrease: Impacted by Falling Demand and Lowering Selling Prices



※Please refer to P3, 4 for details of business environment.

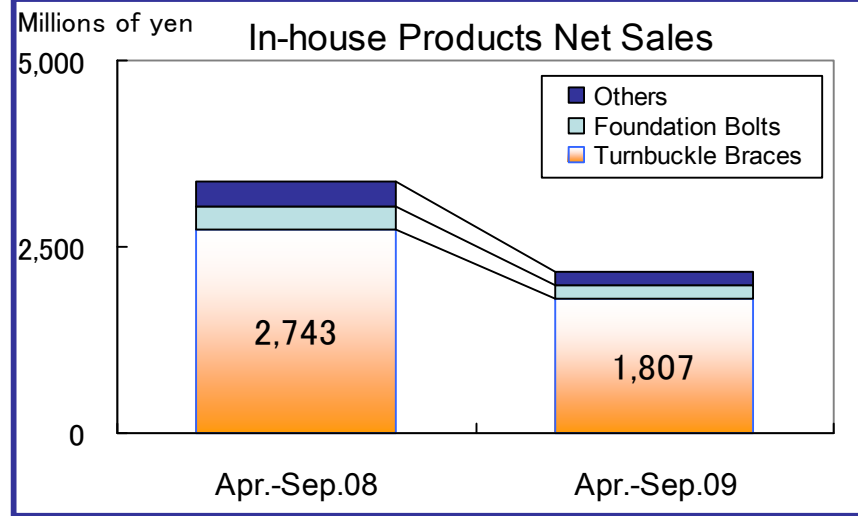
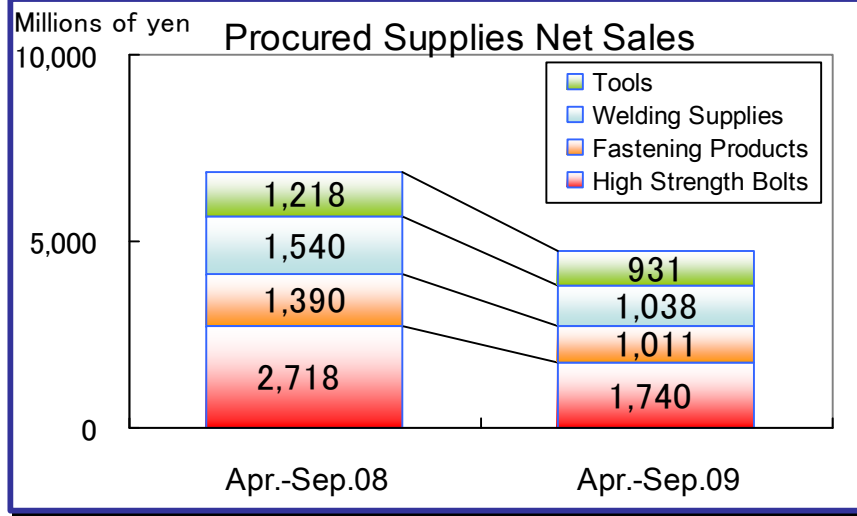


※Steel Frame Building Business / Procured supplies = (Procured Construction Supplies) - (Plumbing Business)

※Steel Frame Building Business / In-house products = (In-house Construction Supplies)

Net sales of steel frame building business decreased by 35.7% in 1H FY09, while the volume of steel frame used was down 30.8% for six-month period from Jan. to Jun. 2009 (considering the lead time to orders received). Meanwhile, steel product prices related to our selling prices were on a downward trend following the peak time of the last year. The main size of H beams was -42.1% year over year. Sales competition was intensified caused by both decreased demand and plunging selling prices.

Building starts further dropped by 39.7% in July and 42.8% in August, respectively, while the steel product prices has been flat since June. It's difficult to forecast due to uncertainty over the business environment.



[High strength bolts] -36.0% Y-o-Y

- Sales volume; -32.2%
- Average selling price per ton; -5.4%

[Fastening products] -27.3% Y-o-Y

- Sales volume (sets of bolts and nuts); -32.2%
- Average selling price per ton (the sets); +5.1%

[Welding supplies] -32.6% Y-o-Y

- Sales volume (Welding materials); -29.0%
- Average selling price per ton (Welding materials); +3.0%

[Tools] -23.5% Y-o-Y

- Large machinery; -22.7%

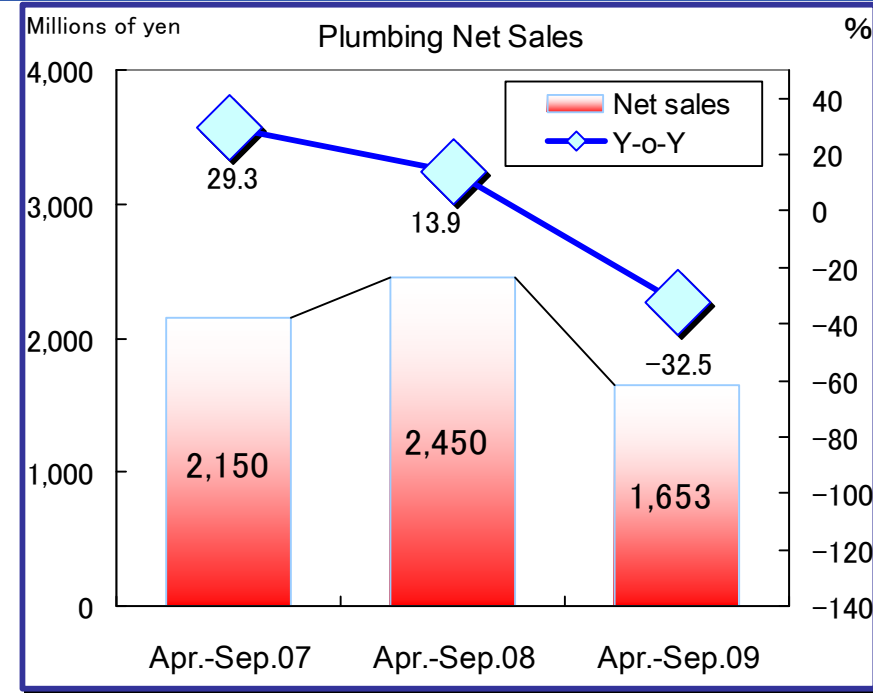
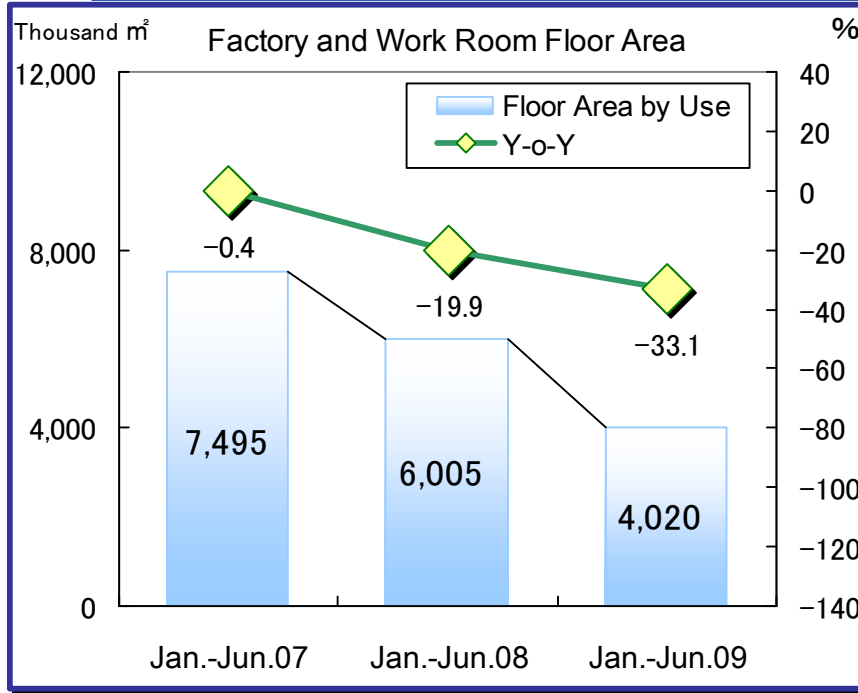
[Turnbuckle braces] -34.1%

- Sales volume; -27.0%
- Average selling price per ton; -9.7%

[2Q FY09 Results] Sales Breakdown by Business

Plumbing Business

Sales Decrease: Significant Sales Decline Due to Fierce Competition and Falling Selling Price



※Please refer to P5 for details of business environment.

Net sales of Plumbing business were down 32.5% year over year. This business is associated with the demand for new construction and renewal of plumbing facilities in factories. The floor area of factory and work room decreased by 33.1% year over year for the six-month period from Jan. to Jun 2009.

The floor area of factory and work room that indicates new construction demand excluding remodeling demand is a guide of the business environment of the plumbing business.

Net sales significantly dropped due to fierce competition caused by sluggish manufacturing capital investment and plunging prices of stainless products despite our new business.



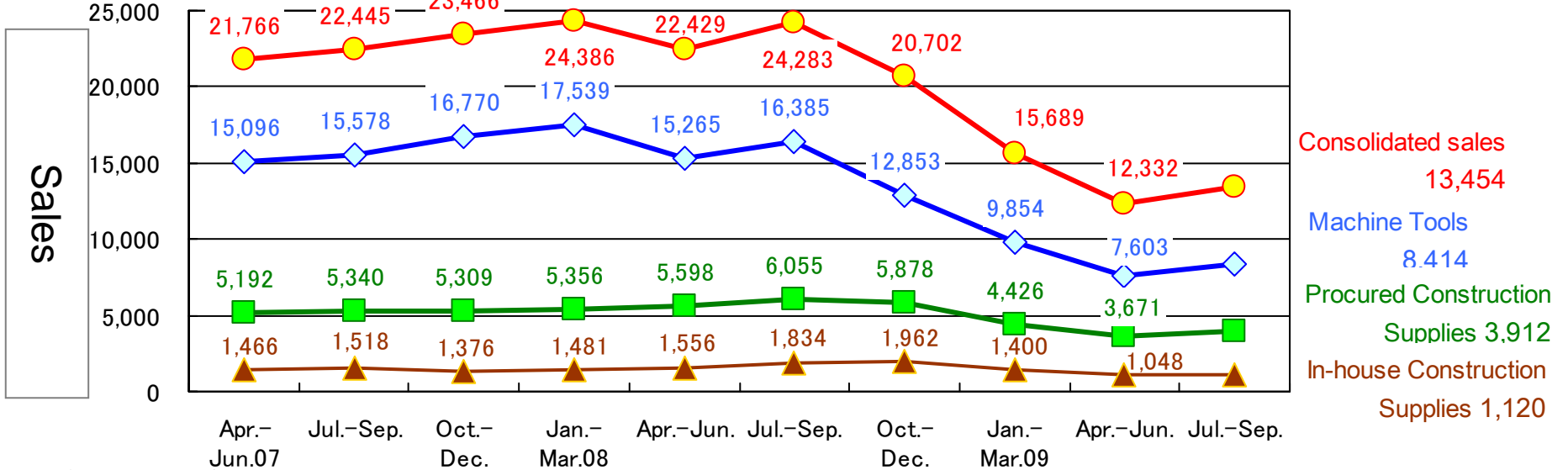
[2Q FY09 Results] Quarterly Consolidated Sales and Operating Income by Segment

Consolidated Operating Loss, Only Procured Construction Supplies Segment Record Operating Income

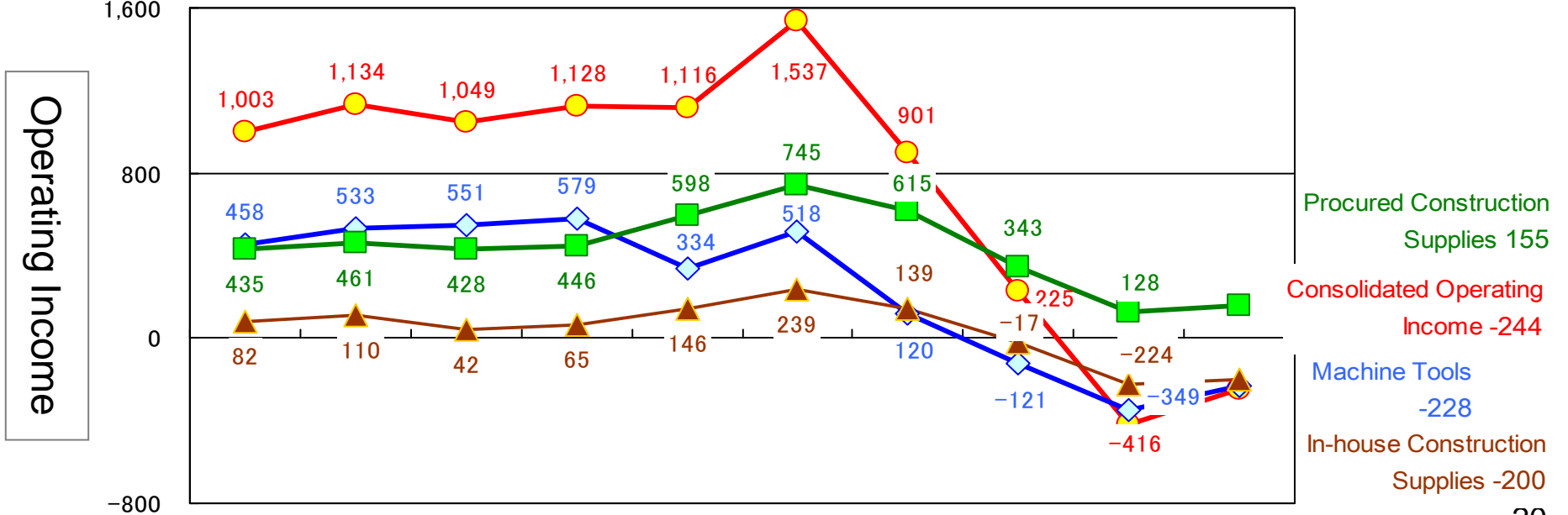


2Q FY09 Financial Results

(Millions of yen)



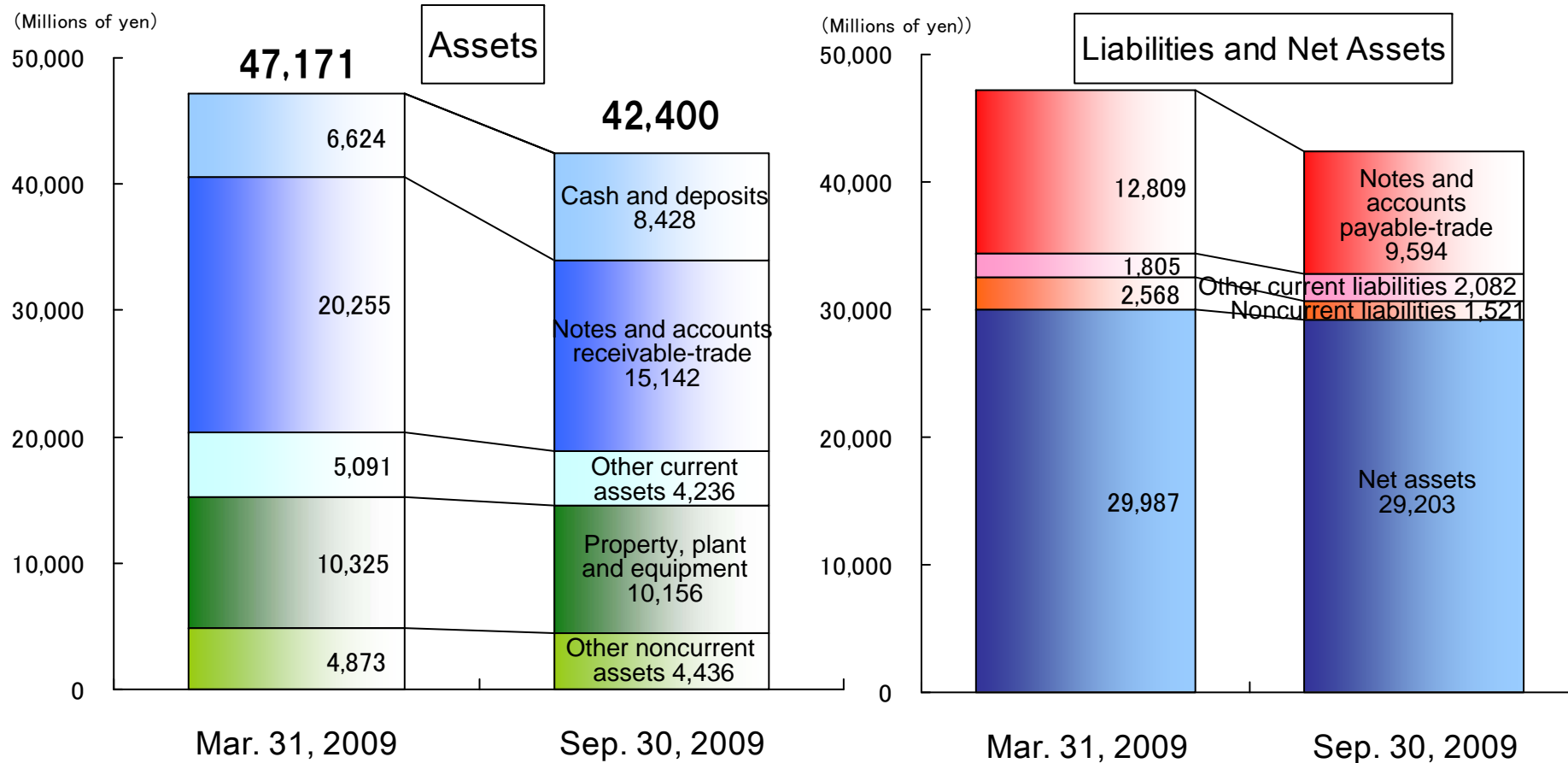
(Millions of Yen)



[2Q FY09 Results] Consolidated Balance Sheets

Consolidated Net Assets to Total Assets 68.9% 5.3 pts. Up

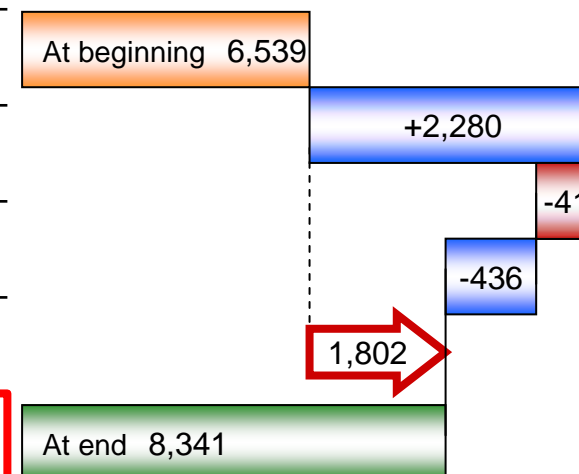
2Q FY09 Financial Results



	Mar. 31, 2009	Sep. 30, 2009
Consolidated net assets to total assets	63.6%	68.9%
BPS	¥1,897.58	¥1,848.04
PBR	0.4	0.4

Cash and Cash Equivalents + ¥1,802M

Consolidated statements of cash flows	1H FY08 Apr.1-Sep.30, 2008 (Millions of yen)	1H FY09 Apr.1-Sep.30, 2008 (Millions of yen)
Cash and cash equivalents at beginning of period	3,541	6,539
Net cash provided by operating activities	1,306	2,280
Net cash used in investing activities	(291)	(41)
Net cash used in financing activities	(933)	(436)
Net increase in cash and cash equivalents	81	1,802
Cash and cash equivalents at end of period	3,623	8,341
Free cash flows	1,015	2,238
Free cash flows yield*1	7.1%	20.8%
Interest coverage ratio	112.3	290.1



*1. FCF yield; Free cash flows ÷ Aggregate market price at end of period

Industrial production; Considering possibilities of entering the readjustment period, we set the result in Sep. 2009 as our benchmark.

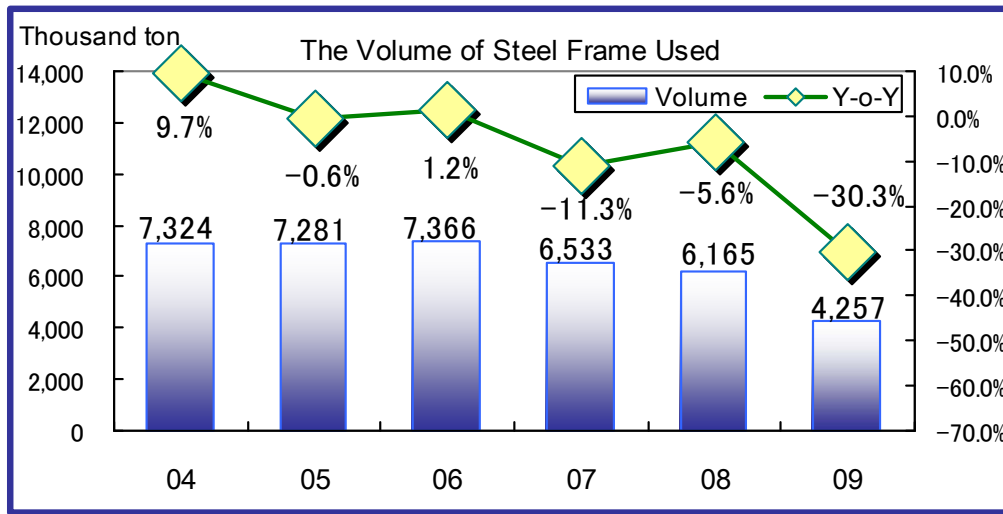
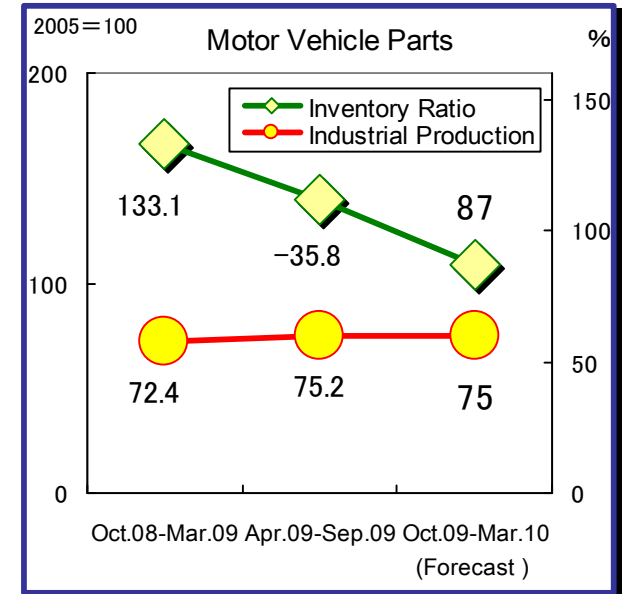
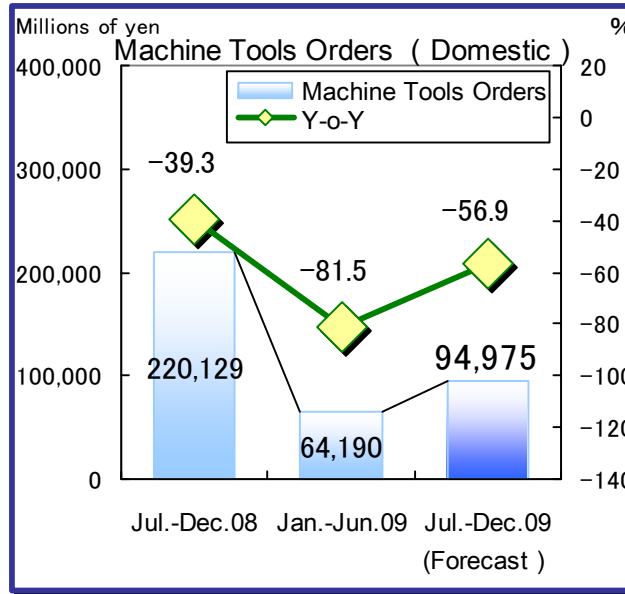
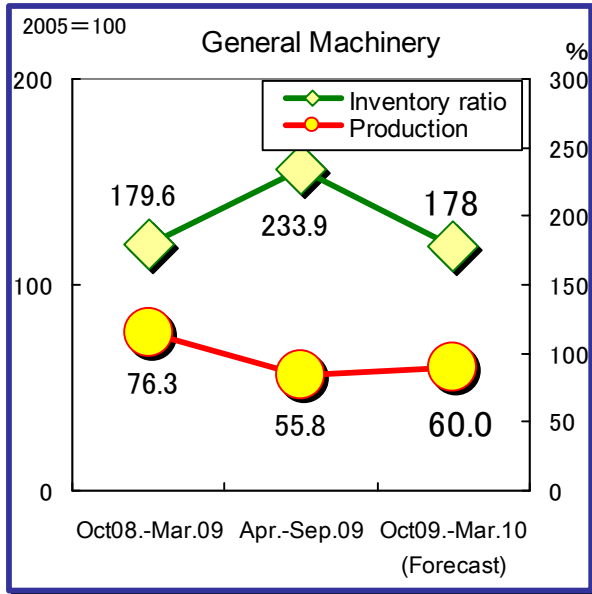
Industrial production up approximately 3% compared to 2H FY09
General machine down approx. 20% year over year (+10% over the previous six months)
Transportation equipment and motor vehicle parts up approx. 20% year over year

Machine tool orders; Factory operating rate will remain at the 80% level with just enough production facilities

Capital investment showing signs of bottoming out
Domestic machine tools orders (from Jul. to Dec.) down approx. 60% year over year
(The domestic demand in the Oct. to Dec. quarter the same level as ¥46,775M in the Jul. to Sep. quarter)

Volume of steel frame used; Capital investment sentiment and consumer spending are expected to deteriorate due to excessive production facilities and labor.

Capital investment in manufacturing and distribution facilities staying at low levels
The volume of steel frame used (from Jul. to Dec.) down by approx. 30% year over year (the same level as 214M ton for the six-month period from Jan. to Jun.)



Main Measure

Strict control and market share improvement/
Implement measures in a balanced manner

Steel Frame Building Business

Production; Flexibly responding to demand at the 400M ton level by our current production system with the capacity of 750M ton

- Maintaining our business model of the community-based production by adjustments of manufacturing volume and labor, etc.
- Rationalizing the production network to match the prospective demand

Sales; Securing market share, reinforcing customer management system and credit control system

- Reinforcing the credit control of our clients due to a rapid deterioration in their credit status caused by a sharp drop in demand
- Managing not only our clients but their prime contractors, small-and-medium sized general contractors

(New) Plumbing Business; Reinforcing our buying power by retaining sales volume through proactive sales activities

Machines and Industrial Tools Business

Industrial Tools; Reinforcing core fields and improving profitability

- Enhancing differentiation by focus on core fields, metal working tools and industrial built-in equipments
- Improving gross profit margin by developing PB supplies and introducing overseas supplies.

Gifu Shoji; Reinforcing business structure by the integration with the direct sales division of G-net

- Transferring sales know-how of products used in manufacturing facilities accumulated by G-net and its product lines to Gifu Shoji
- Shifting Gifu Shoji from a trading company specialized in hard metal cutting tools to a general trade company for direct sale

FY2009 Full-Year Forecasts

Net Sales -34.7% , Operating Loss ¥770M vs. FY08

Consolidated statements of income	Full-Year Forecast Previous	Full-Year Forecast Revised	% of sales	Change vs. FY08	Change vs. Previous forecast
Accounting item	(Millions of yen)	(Millions of yen)	(%)	(%)	(%)
	A	B			(B-A)/A
Net sales	60,800	54,300	100.0	(34.7)	(10.7)
Machine Tools	37,782	34,282	63.1	(36.9)	(9.3)
Procured Construction Supplies	18,050	15,606	28.7	(28.9)	(13.5)
In-house Construction Supplies	4,940	4,382	8.1	(35.1)	(11.3)
Gross profit	9,649	8,011	14.8	(39.0)	(17.0)
SG&A expenses	9,309	8,782	16.2	(6.0)	(5.7)
Operating income (loss)	340	(770)	(1.4)	—	—
Non-operating income	525	457	0.8	(31.5)	(12.8)
Non-operating expenses	265	217	0.4	(18.4)	(17.8)
Ordinary income (loss)	600	(530)	(1.0)	—	—
Extraordinary income	—	18	0.0	(36.7)	—
Extraordinary loss	—	0	0.0	(99.9)	—
Net income (loss)	110	(590)	(1.1)	—	—

FY2009 2H Forecasts

Net Sales +10.6% vs. 1H FY09

Consolidated statements of income	Full-Year FY09 Forecast Apr. 09-Mar.10	1H FY09 Apr.-Sep.,09	2H FY09 Forecast Oct. 09-Mar., 10	% of sales	Y-o-Y Change	Change vs. 1H
Accounting item	(Millions of yen)	(Millions of yen)	(Millions of yen)	(%)	(%)	(%)
	A	B	C=A-B			(C-B)/B
Net sales	54,300	25,786	28,514	100.0	(21.6)	10.6
Machine Tools	34,282	16,018	18,264	64.1	(19.6)	14.0
Procured Construction Supplies	15,606	7,583	8,023	28.1	(22.1)	5.8
In-house Construction Supplies	4,382	2,169	2,212	7.8	(34.2)	2.0
Gross profit	8,011	3,707	4,304	15.1	(24.8)	16.1
SG&A expenses	8,782	4,361	4,421	15.5	(3.8)	1.4
Operating income (loss)	(770)	(653)	(117)	(0.4)	—	—
Non-operating income	457	220	237	0.8	(19.4)	8.0
Non-operating expenses	217	91	126	0.4	3.0	38.5
Ordinary income (loss)	(530)	(524)	(6)	(0.0)	—	—
Extraordinary income	18	5	13	0.0	116.6	140.7
Extraordinary loss	0	0	—	0.0	—	—
Net income (loss)	(590)	(423)	(167)	(0.6)	—	—

[Reference] Non-consolidated Statements of Income

Furusato

Non-consolidated statements of income	1H FY08 Apr.-Sep.,08	1H FY09 Apr.-Sep.,08	Y-o-Y Change	Full-Year FY09 Forecast	% Change vs. FY08
Accounting item	(Millions of yen)	(Millions of yen)	(%)	(Millions of yen)	(%)
Net sales	15,053	9,758	(35.2)	20,000	(30.4)
Gross profit	3,990	1,948	(51.2)	4,198	(42.3)
SG&A expenses	2,251	2,084	(7.4)	4,158	(6.7)
Operating income (loss)	1,739	(135)	—	40	(98.6)
Non-operating income	191	154	(19.3)	301	(15.0)
Non-operating expenses	58	56	(3.8)	111	(5.2)
Ordinary income (loss)	1,871	(37)	—	230	(92.5)
Extraordinary income	4	2	(51.4)	10	—
Extraordinary loss	312	—	—	—	—
Net income (loss)	824	(51)	—	80	(94.7)

[Reference] Non-consolidated Statements of Income

G-net

Non-consolidated statements of income	1H FY08 Apr.-Sep.,08	1H FY09 Apr.-Sep.,08	% of sales	Change	% change
Accounting item	(Millions of yen)	(Millions of yen)	(%)	(Millions of yen)	(%)
Net sales	29,236	15,265	100.0	(13,970)	(47.8)
Gross profit	2,967	1,581	10.4	(1,386)	(46.7)
SG&A expenses	2,123	1,934	12.7	(189)	(8.9)
Operating income (loss)	843	(352)	(2.3)	(1,196)	—
Non-operating income	253	141	0.9	(111)	(44.1)
Non-operating expenses	126	74	0.5	(52)	(41.3)
Ordinary income (loss)	970	(285)	(1.9)	(1,256)	—
Extraordinary income	20	0	0.0	(20)	(98.0)
Extraordinary loss	—	—	—	—	—
Net income (loss)	553	(189)	(1.2)	(742)	—

[Reference] Non-consolidated Statements of Income

Gifu Shoji

Non-consolidated statements of income	1H FY08 Apr.-Sep.,08	1H FY09 Apr.-Sep.,08	% of sales	Change	% change
Accounting item	(Millions of yen)	(Millions of yen)	(%)	(Millions of yen)	(%)
Net sales	2,961	1,101	100.0	(1,859)	(62.8)
Gross profit	428	161	14.6	(267)	(62.4)
SG&A expenses	263	230	20.9	(33)	(12.7)
Operating income (loss)	164	(68)	(6.3)	(233)	—
Non-operating income	41	21	1.9	(20)	(49.1)
Non-operating expenses	2	0	0.0	(2)	(97.3)
Ordinary income (loss)	204	(47)	(4.3)	(251)	—
Extraordinary income	—	—	—	—	—
Extraordinary loss	0	0	0.0	0	223.6
Net income (loss)	118	(30)	(2.7)	(148)	—