Summary of Consolidated Financial Results for the First Half of Fiscal Year ending March 31, 2012 (Japanese Accounting Standards)

November 7, 2011

Listed Company Name:	富士ソフト株式会社	Listing Exchanges:	Tokyo Stock Exchange
Securities Code:	9749	URL	http://www.fsi.co.jp/
Representative:	Satoyasu Sakashita, President & Representative Director		
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Scheduled date to submit the Quarterly Securities Report (Shihanki Houkokusho):	November 10, 2011
Scheduled date of dividend payment:	December 12, 2011
Supplementary documents for quarterly results:	Yes
Quarterly results briefing:	Yes

(Figures less than one million yen are omitted)

1. Consolidated Business Results for the Six Months Ended September 30, 2011 (April 1, 2011 – September 30, 2011)

(1) Consolidated operating results (cumulative total) (Percentages represent year-on-year changes)

	Net sales		Operating income		Ordinary income		Net income	
	Million yen	%	Million yen	%	Million yen	%	Million yen	%
Six months ended 9/11	65,788	-1.6	2,102	37.8	1,550	-1.6	264	-79.5
Six months ended 9/10	66,824	-7.7	1,526	-6.7	1,575	-2.5	1,291	2.9

(Note) Comprehensive income: Six months ended 9/11: 460 million yen (-47.5%)
Six months ended 9/10: 876 million yen (–%)

	Net income per share	Net income per share/diluted
	Yen	Yen
Six months ended 9/11	8.31	–
Six months ended 9/10	40.50	–

(2) Consolidated financial position

	Total assets	Net assets	Equity ratio
	Million yen	Million yen	%
Six months ended 9/11	159,556	84,241	46.2
Year ended 3/11	169,416	84,278	43.5

Reference: Shareholders' equity (million yen) Six months ended 9/11: 73,683 Year ended 3/11: 73,753

2. Dividends

	Dividend per share				
	End of first quarter	End of interim period	End of third quarter	Year end	Annual
	Yen	Yen	Yen	Yen	Yen
Year ended 3/11	–	10.00	–	10.00	20.00
Year ending 3/12	–	10.00			
Year ending 3/12 (forecast)			–	10.00	20.00

(Note) Revisions to dividend forecasts published most recently: No

3. Forecast for Consolidated Business Results for the Fiscal Year Ending March 31, 2012 (Apr. 1, 2011 – Mar. 31, 2012)

(Percentages represent year-on-year changes.)

	Net sales		Operating income		Ordinary income		Net income		Net income per share
	Million yen	%	Million yen	%	Million yen	%	Million yen	%	Yen
Full year	134,000	-0.6	4,500	18.6	3,700	1.4	1,300	-48.2	40.77

(Note) Revisions to dividend forecasts published most recently: No

4. Other

(1) Important changes in subsidiaries during this quarter: Not applicable

(2) Application of specific accounting treatment to the preparation of quarterly consolidated financial statements: Yes

(3) Changes in accounting principles and changes or restatement of accounting estimates
- (i) Changes in accounting principles due to amendment of accounting standards, etc.: Not applicable
- (ii) Changes in accounting principles other than (i): Yes
- (iii) Changes in accounting estimates: Yes
- (iv) Restatement: Not applicable

(Note) The nature of the changes complicate differentiation between changes in accounting principles and changes in accounting estimates.
For further information, please refer to page 4 of the accompanying materials.

(4) Number of outstanding shares (common shares)

1) Number of shares outstanding at the end of period (including treasury stock):	9/11:	35,746,329 shares	Year ended 3/11:	35,746,329 shares
2) Number of treasury stock at the end of period:	9/11:	3,861,368 shares	Year ended 3/11:	3,861,218 shares
3) Average number of shares during the period (quarterly consolidated cumulative period):	9/11:	31,885,026 shares	9/10:	31,885,372 shares

* Status of a quarterly review
This financial summary does not need to undergo a quarterly review under the Financial Instruments and Exchange Act. The quarterly consolidated financial statements have not been reviewed at the time of the announcement of this financial summary.

* Cautionary statement with respect to forward-looking statements
The above forecast has been prepared based on data available on the announcement date. Since the data contains uncertainties, actual results may differ materially from the projections above due to changes in business performance and other factors.
For assumptions concerning financial forecasts, please refer to 1. Qualitative Information on Consolidated Results for the First Half Ended September 30, 2011, (3) Qualitative information on the consolidated financial forecasts on page 4 of the accompanying materials.

Accompanying Materials – Contents

1. Qualitative Information on Consolidated Results, etc. for the First Half Ended September 30, 2011

(1) Qualitative information on consolidated results

During the first half of the consolidated fiscal year under review, conditions for the Japanese economy remained challenging, chiefly reflecting the continued appreciation of the yen, weak overseas economies, and a sluggish performance in exports. However, signs of a recovery in production activities were seen, compared to the slowdown that occurred in the wake of the Great East Japan Earthquake.

In the IT industry, although demand related to corporate IT investment clearly rose in certain sectors, companies generally continued to adopt a conservative stance.

In this environment, the FUJISOFT Group began executing its five-year first management plan from the fiscal year under review. Under this plan, the Group boldly developed its businesses based on a five-pillar strategy (strengthening the foundations of the contract business, becoming a prime vendor, productization, globalization, and bolstering Group capabilities).

To further strengthen project management and to bolster earnings, the Group also sought to standardize and streamline development operations by adopting a common framework as initiatives continued from the previous fiscal year. Moreover, to enhance integrated Group management, it focused on strengthening cross sales and alliance, and bolstering its solidarity.

In business activities, amid recent progress in regulations for chemical agents in a number of countries, the Group started to sell FSGreen Chemical Report in September 2011. This system provides SaaS type services that enable customers to reduce the burden of investigating chemical agents information on the overall supply chain, streamline operations, and improve the accuracy of their operations. The system can also support customers in complying with laws and regulations.

In the cloud business, by using the private cloud foundations that were developed in the last fiscal year, the Group continued to promote the FUJISOFT Group distribution cloud system, a SaaS-type system for customers in the distribution industry.

In the "Research and Development of Dependable Independent and Integrated Cloud Computing Foundations," the research and development of a type of cloud computing jointly implemented with Tsukuba University, the Group developed and published documents related to Kumoi, cloud computing foundation software.

As for the FUJISOFT Solution Seminar that the Group has been holding every year since 2008, it will hold the seminar again from November in four cities including Tokyo in Japan. Under the theme of Cloud Computing and Mobile Innovation, the seminar will offer a variety of sessions that focus on the prospect that the use of cloud computing and mobile equipment can streamline companies' IT investments and strengthen their competitiveness, contributing to business sustainability.

Moreover, in response to the increased awareness of the need to save electric power in the wake of the Great East Japan Earthquake, using Windows Azure (cloud computing services provided by Microsoft Corporation), the Group began offering services that provide a visual representation of power consumption in real time via PCs or mobile phones and thereby encourage power saving. It also started to provide a digital signage solution to municipalities that were affected by the Great East Japan Earthquake, free of charge for one year. This solution is used as an information and message board that can be used by local governments and residents to send and receive information.

As a result of these initiatives, net sales for the first half of the consolidated fiscal year under review stood at 65,788 million yen, down 1.6% year on year. However, operating income rose 37.8% from the previous fiscal year, to 2,102 million yen. This rise was attributable to a decline of 5.2% year on year in selling, general, and administrative expenses, which stood at 13,159 million yen, mainly reflecting ongoing cost-cutting initiatives.

Ordinary income fell 1.6% year on year, to 1,550 million yen, chiefly due to the recording of equity in losses of affiliates. Net income amounted to 264 million yen, down 79.5% year on year, mainly reflecting the recording of a loss on the closure of an office and the loss on valuation of investment securities as extraordinary losses, as well as a rise in income taxes.

Results by business segment were as follows:

(i) SI (system integration) business

Although sales of embedded software telecommunications control systems and operation software from the financial sector were weak, sales of embedded software machine control systems and operation software from the manufacturing sector were robust. As a result, net sales stood at 61,674 million yen, up 0.2% year on year. Operating income was 1,671 million yen, up 37.3% from the previous fiscal year.

(ii) Facility business

Net sales were 974 million yen, down 9.9% year on year, primarily reflecting rent income from office buildings owned by the Company and certain subsidiaries. Operating income rose 16.5% year on year, to 408 million yen, partly because of a change in the depreciation method.

(iii) Other businesses
Net sales amounted to 3,139 million yen, down 25.4% year on year, and operating income reached 22 million yen, compared with an operating loss of 41 million yen for the same period of the previous fiscal year. These results were mainly attributable to a decline in revenues in the data entry business, contact center business and other businesses, and a fall in revenues as a result of the inclusion of Mercury Staffing Co., Ltd.

(2) Qualitative information on the consolidated financial position
(Total assets)
Total assets stood at 159,556 million yen at the end of the first half under review, down 9,859 million yen from the end of the preceding consolidated fiscal year. Current assets were 51,006 million yen (down 6,528 million yen from the end of the previous fiscal year), and noncurrent assets were 108,550 million yen (falling 3,331 million yen).
The main factors in the change in current assets included cash and deposits of 17,709 million yen, falling 4,335 million yen from the end of the preceding consolidated fiscal year, and notes and accounts receivable-trade of 25,752 million yen, a decline of 2,632 million yen.
The main factors of the change in noncurrent assets included goodwill, intangible assets, of 3,692 million yen, falling 513 million yen from the end of the preceding consolidated fiscal year, and investment securities, investments and other assets, of 13,749 million yen, falling 1,267 million yen.

(Liabilities)
At the end of the first half under review, total liabilities amounted to 75,314 million yen, down 9,822 million yen from the end of the previous fiscal year. Current liabilities were 49,739 million yen (falling 5,359 million yen from the end of the previous fiscal year), and noncurrent liabilities were 25,575 million yen (declining 4,462 million yen).
Primary factors in the change in current liabilities included short-term loans of 20,899 million yen, down 4,653 million yen.
The decrease in noncurrent liabilities was mainly because of scheduled repayments of long-term loans payable of 17,487 million yen, falling 4,154 million yen.

(Net assets)
Net assets declined 37 million yen from the end of the preceding fiscal year, to 84,241 million yen at the end of the first half under review. The equity ratio rose to 46.2%, up from 43.5% at the end of the previous fiscal year.

(Cash flows)
Consolidated cash and cash equivalents (“cash”) at the end of the first half under review were 17,661 million yen, an increase of 2,570 million yen from the end of the first half of the previous fiscal year.
Cash flows by activity were as follows:

(i) Cash flows from operating activities
Net cash provided by operating activities stood at 6,199 million yen, a rise of 1,374 million yen in the inflow compared with a year ago.
The principal factors included income before income taxes and minority interests of 1,359 million yen (declining 329 million yen in the inflow year on year), notes and accounts receivable-trade of 2,622 million yen (rising 1,514 million yen in the inflow from a year earlier), a rise in inventories of 590 million yen (a rise of 1,440 million yen in the outflow from a year earlier), and an increase in notes and accounts payable-trade of 426 million yen (a fall of 2,859 million yen in the outflow year on year).

(ii) Cash flows from investment activities
Net cash used in investing activities was 989 million yen, a decrease of 4,287 million yen in the outflow from a year ago.
The principal factors were payments of 1,707 million yen for the purchase of property, plant and equipment and intangible assets (a decrease of 2,075 million yen in the outflow recorded in the previous year), and payments of 435 million yen for the acquisition of investment securities (down 803 million yen in the outflow year on year).

(iii) Cash flows from financing activities
Net cash used in financing activities was 9,532 million yen, an increase of 8,338 million yen in the outflow from the previous fiscal year.
Principal factors included the proceeds of 18,230 million yen from short-term loans (down 6,932 million yen in the inflow), repayments of 22,883 million yen for repayments (down 1,857 million yen in the outflow), the proceeds of 50 million yen from long-term loans (down 2,950 million yen in the inflow), and repayments of 4,187 million yen for long-term loans (up

539 million yen in the outflow).

(3) Qualitative information on the consolidated financial forecasts

For the full-year results forecasts for the fiscal year ending March 2012, please refer to the "Notice of Differences Between Results Forecasts for the First Half of the Fiscal Year Ending March 31, 2012 and Actual Results and the Revision of Full-Year Non-Consolidated Results Forecasts," which was separately announced today.

2. Matters Relating to Summary Information (Other)

(1) Important changes in subsidiaries during this quarter (changes in specified subsidiaries resulting in change in scope of consolidation)

Not applicable.

(2) Application of specific accounting treatment to the preparation of quarterly consolidated financial statements

(Calculation of tax expense)

Certain consolidated subsidiaries make a reasonable estimate of the effective tax rate after the application of tax effect accounting to income before income taxes for the current fiscal year and multiply quarterly income before income taxes by the estimated effective tax rate.

(3) Changes in accounting principles and changes or restatement of accounting estimates

(Change in depreciation method)

The Group has traditionally applied the declining balance method, but starting the first quarter of this fiscal year, it is applying the straight-line method. The Group reviewed its assets and found that most are used regularly and for the long term (including the Group's own buildings and accessories, and assets related to data centers). The Group expects that the stock business will become more important going forward. Given this, it determined that the straight-line method, which levels out the periodic allocation of depreciation, is more suitable for reflecting actual business conditions. Because of the change, depreciation declined 373,063,000 yen compared to the amount calculated by the declining balance method. Operating income, ordinary income, and income before income taxes rose 358,179,000 yen.

3. Consolidated Financial Statements

(1) Consolidated balance sheet

(Thousand yen)

	FY2010 (As of March 31, 2011)	H1 FY2011 (As of September 30, 2011)
Assets		
Current assets		
Cash and deposits	22,045,272	17,709,576
Notes and accounts receivable-trade	28,385,475	25,752,528
Short-term investment securities	163,762	154,208
Merchandise	268,126	232,769
Work in process	1,453,968	2,082,073
Raw materials and supplies	31,761	29,160
Other	5,217,966	5,084,848
Allowance for doubtful accounts	-31,394	-38,509
Total current assets	57,534,939	51,006,655
Noncurrent assets		
Property, plant and equipment		
Buildings and structures	56,699,169	56,910,059
Accumulated depreciation	-17,909,718	-18,743,929
Buildings and structures, net	38,789,451	38,166,130
Land	30,415,744	30,415,744
Construction in progress	105,817	195,924
Other	16,569,432	16,773,008
Accumulated depreciation	-9,536,934	-10,255,459
Other, net	7,032,497	6,517,548
Total property, plant and equipment	76,343,510	75,295,348
Intangible assets		
Goodwill	4,206,566	3,692,864
Software	7,096,069	6,856,618
Other	397,547	379,929
Total intangible assets	11,700,182	10,929,411
Investments and other assets		
Investment securities	15,016,768	13,749,416
Other	8,892,729	8,637,235
Allowance for doubtful accounts	-71,866	-61,398
Total investments and other assets	23,837,631	22,325,253
Total noncurrent assets	111,881,325	108,550,013
Total assets	169,416,264	159,556,669

(Thousand yen)

	FY2010 (As of March 31, 2011)	H1 FY2011 (As of September 30, 2011)
Liabilities		
Current liabilities		
Accounts payable-trade	7,565,036	7,992,053
Short-term loans payable	25,553,766	20,899,866
Current portion of bonds	44,000	10,000
Current portion of long-term loans payable	8,362,240	8,379,468
Accrued expenses	6,087,058	6,536,980
Income taxes payable	782,048	735,830
Provision for directors' bonuses	127,468	54,241
Provision for loss on construction contracts	397,602	160,205
Other	6,180,044	4,971,030
Total current liabilities	55,099,265	49,739,675
Noncurrent liabilities		
Bonds payable	15,000	10,000
Long-term loans payable	21,641,490	17,487,178
Provision for retirement benefits	5,112,338	5,103,281
Provision for directors' retirement benefits	410,958	360,342
Other	2,858,415	2,614,462
Total noncurrent liabilities	30,038,202	25,575,264
Total liabilities	85,137,467	75,314,939
Net assets		
Shareholders' equity		
Capital stock	26,200,289	26,200,289
Capital surplus	28,438,965	28,438,965
Retained earnings	36,453,608	36,399,638
Treasury stock	-8,101,442	-8,101,616
Total shareholders' equity	82,991,421	82,937,277
Accumulated other comprehensive income		
Valuation difference on available-for-sale securities	-69,764	-103,817
Deferred gains or losses on hedges	5,654	-21,795
Revaluation reserve for land	-9,051,088	-9,051,088
Foreign currency translation adjustment	-122,466	-77,149
Total accumulated other comprehensive income	-9,237,665	-9,253,850
Subscription rights to shares	109,728	92,135
Minority interests	10,415,312	10,466,167
Total net assets	84,278,797	84,241,729
Total liabilities and net assets	169,416,264	159,556,669

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

Consolidated statements of income

Consolidated first half results

(Thousand yen)

	H1 FY2010 (From April 1, 2010 to September 30, 2010)	H1 FY2011 (From April 1, 2011 to September 30, 2011)
Net sales	66,824,584	65,788,767
Cost of sales	51,412,259	50,526,438
Gross profit	15,412,324	15,262,328
Selling, general and administrative expenses	13,886,091	13,159,732
Operating income	1,526,232	2,102,596
Non-operating income		
Interest income	5,626	4,622
Dividends income	29,270	34,682
Equity in earnings of affiliates	134,044	–
Cancellation income for system services	906,193	–
Subsidy income	248,870	104,823
Other	67,263	144,099
Total non-operating income	1,391,268	288,227
Non-operating expenses		
Interest expenses	420,615	358,104
Equity in losses of affiliates	–	363,267
Cancellation loss for system services	853,879	—
Foreign exchange losses	41,477	101,926
Other	25,778	16,957
Total non-operating expenses	1,341,751	840,256
Ordinary income	1,575,750	1,550,567
Extraordinary income		
Gain on sales of investment securities	166,964	41,257
Insurance premiums refunded cancellation	1,251	–
Gain on reversal of office transfer expenses	9,296	–
Gain on negative goodwill	18,587	–
Total extraordinary income	196,099	41,257
Extraordinary loss		
Loss on valuation of investment securities	–	89,415
Office transfer expenses	71,563	–
Loss on closing of office	–	142,773
Loss on adjustment for changes of accounting standard for asset retirement obligations	11,008	–
Total extraordinary loss	82,572	232,189
Income before income taxes	1,689,277	1,359,635
Income taxes-current	80,588	536,553
Income taxes-deferred	57,941	320,238
Total income taxes	138,530	856,791
Income before minority interests	1,550,746	502,843
Minority interests in income	259,236	237,975
Net income	1,291,509	264,867

Consolidated statements of comprehensive income
Consolidated first half results

(Thousand yen)

	H1 FY2010 (From April 1, 2010 to September 30, 2010)	H1 FY2011 (From April 1, 2011 to September 30, 2011)
Income before minority interests	1,550,746	502,843
Other comprehensive income		
Valuation difference on available-for-sale securities	-581,122	-66,733
Deferred gains or losses on hedges	-19,373	-50,889
Foreign currency translation adjustment	-59,764	83,050
Share of other comprehensive income of associates accounted for using equity method	-13,937	-7,988
Total other comprehensive income	-674,197	-42,561
Comprehensive income	876,548	460,281
Comprehensive income attributable to		
Comprehensive income attributable to owners of the parent	690,075	248,683
Comprehensive income attributable to minority interests	186,473	211,598

(3) Consolidated cash flow statement

(Thousand yen)

	H1 FY2010 (From April 1, 2010 to September 30, 2010)	H1 FY2011 (From April 1, 2011 to September 30, 2011)
Net cash provided by operating activities		
Income before income taxes	1,689,277	1,359,635
Depreciation	3,472,682	3,084,393
Amortization of goodwill	593,738	577,173
Increase (decrease) in provision for retirement benefits	154,292	-9,057
Loss on closing of office	–	142,773
Interest expenses	420,615	358,104
Loss (gain) on sales of investment securities	-166,964	-41,257
Equity in (earnings) losses of affiliates	-134,044	363,267
Loss (gain) on valuation of investment securities	–	89,415
Decrease (increase) in notes and accounts receivable-trade	1,108,825	2,622,830
Decrease (increase) in inventories	849,808	-590,253
Increase (decrease) in notes and accounts payable-trade	-2,432,322	426,743
Increase (decrease) in accounts payable-labor cost	-370,136	259,968
Increase (decrease) in accrued consumption taxes	-330,520	-585,660
Increase (decrease) in accounts payable-other	-46,448	-895,422
Decrease (increase) in long-term prepaid expenses	-160,331	-114,649
Increase (decrease) in provision for loss on construction contracts	-82,031	-237,396
Other	1,210,632	243,732
Subtotal	5,777,071	7,054,341
Interest and dividends income received	104,601	105,822
Interest expenses paid	-420,508	-350,915
Income taxes paid	-636,212	-610,028
Net cash provided by operating activities	4,824,951	6,199,219
Net cash used in investing activities		
Purchase of property, plant and equipment	-1,585,845	-462,274
Purchase of intangible assets	-2,197,550	-1,245,312
Proceeds from sales of short-term investment securities	542	–
Purchase of investment securities	-1,239,420	-435,837
Proceeds from sales of investment securities	574,797	1,123,901
Payments for purchase of new consolidated subsidiaries	-820,595	–
Other	-8,807	30,339
Net cash used in investing activities	-5,276,879	-989,182

(Thousand yen)

	H1 FY2010 (From April 1, 2010 to September 30, 2010)	H1 FY2011 (From April 1, 2011 to September 30, 2011)
Net cash used in financing activities		
Increase in short-term loans payable	25,162,090	18,230,000
Decrease in short-term loans payable	-24,741,800	-22,883,900
Proceeds from long-term loans payable	3,000,000	50,000
Repayment of long-term loans payable	-3,647,104	-4,187,084
Cash dividends paid	-318,317	-318,195
Cash dividends paid to minority shareholders	-368,614	-168,682
Repayments of lease obligations	-197,283	-230,470
Other	-82,957	-24,382
Net cash used in financing activities	-1,193,987	-9,532,715
Effect of exchange rate change on cash and cash equivalents	-35,250	-60,221
Net increase (decrease) in cash and cash equivalents	-1,681,165	-4,382,900
Cash and cash equivalents at beginning of period	16,687,266	22,044,626
Increase in cash and cash equivalents from newly consolidated subsidiary	85,174	–
Cash and cash equivalents at end of period	15,091,275	17,661,726

(4) Note on going concern assumptions
Not applicable.

(5) Segment Information
[Segment Information]

I. H1 FY2010 (From April 1, 2010 to September 30, 2010)
1. Information on Sales and Profit and Loss by Reported Segment

(Thousand yen)

	Reported segments			Others (Note 1)	Total	Adjustment (Note 2)	Amount on first-half consolidated statement of income (Note 3)
	SI business	Facility business	Total				
Net sales							
Sales to outside customers	61,534,672	1,081,330	62,616,003	4,208,580	66,824,584	–	66,824,584
Inter-segment sales or transfers	26,742	443,382	470,125	581,251	1,051,376	(1,051,376)	–
Total	61,561,415	1,524,713	63,086,128	4,789,832	67,875,960	(1,051,376)	66,824,584
Segment profit (loss)	1,216,886	350,917	1,567,804	-41,542	1,526,262	(29)	1,526,232

Notes:
1. “Others” is a business segment that is not included in the reported segments and includes the data entry business, contact center business and temporary staff dispatch business etc.
2. An adjustment of segment profit (loss) of minus 29,000 yen includes the elimination of inter-segment transactions of minus 29,000 yen.
3. The segment profit (loss) has been adjusted to the operating income stated in the consolidated income statement.

2. Information on Impairment Loss in Fixed Assets and Goodwill by Reported Segment
Not applicable.

II. H1 FY2011 (From April 1, 2011 to September 30, 2011)

1. Information on Sales and Profit and Loss by Reported Segment

(Thousand yen)

	Reported segments			Others (Note 1)	Total	Adjustment (Note 2)	Amount on first-half consolidated statement of income (Note 3)
	SI business	Facility business	Total				
Net sales							
Sales to outside customers	61,674,440	974,555	62,648,995	3,139,771	65,788,767	–	65,788,767
Inter-segment sales or transfers	14,080	376,012	390,093	482,505	872,598	(872,598)	–
Total	61,688,521	1,350,568	63,039,089	3,622,277	66,661,366	(872,598)	65,788,767
Segment profit	1,671,189	408,881	2,080,070	22,755	2,102,825	(229)	2,102,596

Notes:
1. "Others" is a business segment that is not included in the reported segments and includes the data entry business and contact center business etc.
2. An adjustment of segment profit of minus 229,000 yen includes an elimination of inter-segment transactions of minus 229,000 yen.
3. The segment profit has been adjusted to the operating income stated in the consolidated income statement.
4. Change in depreciation method

   Starting the first quarter of this fiscal year, the Company is applying the straight-line method for the depreciation of property, plant, and equipment instead of the declining balance method. As a result, segment profit increased 240,079,000 yen in the SI business, 116,673,000 yen in the Facility business, and 1,426,000 yen in Others compared with the segment profit calculated by the declining balance method.

2. Information on Impairment Loss in Fixed Assets and Goodwill by Reported Segment

Not applicable.

(6) Note when there is a considerable change in the amount of shareholders' equity

Not applicable.