## DAISHINKU CORP.

Notice Regarding Differences in Non-Consolidated Financial Results between Fiscal Year Ended March 31, 2008 and Fiscal Year Ended March 31, 2009 and Impairment Loss

Osaka, May 15, 2009 - DAISHINKU CORP. announced that there were differences in non-consolidated financial results between fiscal year ended March 31, 2008 and fiscal year ended March 31, 2009 and it recorded an impairment loss in the fiscal year ended March 31, 2009. The details are as follows:

1. Differences in Non-Consolidated Financial Results between Fiscal Year Ended March 31, 2008 and Fiscal Year Ended March 31, 2009 (April 1, 2008 to March 31, 2009)

(Units:	Millions	of	Yen)
---------	----------	----	------

	Net Sales	Operating	Recurring	Net Income	Net Income
		Income	Income		per share
Previous Fiscal Year Ended	34,432	1,607	1,163	943	21.87
March 31, 2008 (A)					
Fiscal Year Ended March 31,	27,271	(1,244)	(798)	(4,281)	(100.99)
2009 (B)					
Difference (B-A)	(7,161)	(2,851)	(1,962)	(5,225)	-
% Change	(20.8)	-	-	-	-

## 2. Reasons for Differential

There were differences in non-consolidated financial results, such as net sales and operating income, between fiscal year ended March 31, 2008 and fiscal year ended March 31, 2009. This was due to a substantial decline in production volume caused by a drastic deterioration of the economic environment and the recording of loss on valuation of subsidiaries' stocks that the Company announced today with the revision of consolidated financial results forecast.

## 3. Details of Impairment Loss

With sign of impairment loss on business assets resulting from a decline in profitability, the Company recognized a temporary depreciation on fixed assets in consolidated financial statement. Consequently, the Company recorded an impairment loss of 595 million yen in consolidated income statements and 556 million yen in non-consolidated income statements. In addition we recorded a temporary amortization of TIANJIN KDS CORP.'s goodwill of 12 million yen as an extraordinary loss.