

**Notes on Profitable Business Accounting  
Statement of Income and Expenditure  
for the Year Ended 31 March 2007**

USD1=JPY 118.05

**Income**

Subjects	Amount (in JPY)	Amount (EQ. USD)	Component Ratio (%)
<b>Operating Income (Sales)</b>			
Concerts	18,021,400	152,659	
Goods	2,120,603	17,964	
Books	1,049,940	8,894	
Soaps	1,399,815	11,858	
Others	150,009	1,271	
<b>Total</b>	<b>22,741,767</b>	<b>192,646</b>	<b>93.6%</b>
<b>Non-operating Income</b>			
Entrusted Business Commission	157,500	1,334	
Royalties	18,489	157	
Copyright Income	1,070,659	9,070	
Advertisement Income	260,474	2,206	
Interest Income	723	6	
Miscellaneous Income	44,451	377	
<b>Total</b>	<b>1,552,296</b>	<b>13,150</b>	<b>6.4%</b>
<b>Grand Total</b>	<b>(E) 24,294,063</b>	<b>205,796</b>	<b>100.0%</b>

**Expenditure**

Subjects	Amount (in JPY)	Amount (EQ. USD)	Component Ratio (%)
<b>Purchases</b>			
Concerts	10,624,370	89,999	
Goods	1,449,854	12,282	
Books	1,293,171	10,954	
Soaps	552,680	4,682	
Others	70,103	594	
<b>Total</b>	<b>13,990,178</b>	<b>118,511</b>	<b>58.0%</b>
<b>Selling and Administrative Expenses</b>			
Personnel Expenses	6,057,198	51,310	
Selling and General Administrative Expenses	3,503,164	29,675	
<b>Total</b>	<b>9,560,362</b>	<b>80,985</b>	<b>39.6%</b>
<b>Non-operating Expenditure</b>	<b>579,700</b>	<b>4,911</b>	<b>2.4%</b>
<b>Grand Total</b>	<b>(F) 24,130,240</b>	<b>204,407</b>	<b>100.0%</b>

**Net Ordinary Income and Expenditure (E-F)=(G)**

**163,823**

**1,389**

**Increase of Inventories (H)**

**209,723**

**1,777**

**Taxable Income for the Year (G+H)**

**373,546**

**3,166**