



Summary of Settlement of Consolidated Accounts for the First Quarter of the Fiscal Year ending March 31, 2009

August 7, 2009

Isetan Mitsukoshi Holdings Ltd.

Securities code: 3099 (Listed on the First Section of Tokyo Stock Exchange)

(URL: <http://www.imhds.co.jp>)

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Scheduled date of filing of the quarterly financial report (Shihanki Houkokusho): August 14, 2009

Scheduled date of dividend payments: —

(Figures are rounded down to the nearest million yen)

1. Consolidated Business Results for the First Quarter of Fiscal 2009 (From April 1, 2009, to June 30, 2009)

(1) Results of consolidated operations (cumulative)

(Percentage figures indicate changes from the previous year)

	Net Sales		Operating Income		Recurring Income		Net Income	
	Millions of yen	%	Millions of yen	%	Millions of yen	%	Millions of yen	%
1Q of FY2009	306,284	(13.5)	74	(98.9)	4,456	(64.2)	3,858	(49.7)
1Q of FY2008	353,950	-	7,080	-	12,442	-	7,669	-

	Net Income per Share (Basic)		Net Income per Share (Diluted)	
	Yen		Yen	
1Q of FY2009	9.95		9.95	
1Q of FY2008	19.78		19.77	

(2) Consolidated financial position

	Total Assets	Net Assets	Shareholder's Equity Ratio	Net Assets per Share
	Millions of yen	Millions of yen	%	Yen
1Q of FY2009	1,347,484	489,560	35.2	1,224.72
FY2008	1,351,633	489,740	35.2	1,225.85

(Reference) Shareholders' equity: 1Q of FY2009: 474,926 million yen, FY2008: 475,369 million yen

2. Dividends

(Record date)	Cash Dividend per Share (Yen)				
	First Quarter	Second Quarter	Third Quarter	Year-end	Full Year
	Yen	Yen	Yen	Yen	Yen
FY2008	-	-	-	14.00	14.00
FY2009	-	-	-	-	-
FY2009 (Forecast)	-	-	-	10.00	10.00

Note: Revision to the dividend forecast in the first quarter of fiscal 2009: No

3. Forecast of Consolidated Results for Fiscal 2009 (From April 1, 2009 to March 31, 2010)

(Percentage figures indicate changes from the same period of the previous year)

	Net Sales		Operating Income		Recurring Income		Net Income		Net income per Share
	Millions of yen	%	Millions of yen	%	Millions of yen	%	Millions of yen	%	Yen
Half Year	619,000	(12.3)	(2,000)	-	4,000	(79.2)	2,000	(83.6)	5.16
Full Year	1,310,000	(8.2)	2,000	(89.8)	15,000	(57.2)	20,000	327.1	51.57

Note: Revision to the forecast of consolidated results in the first quarter of fiscal 2009: Yes

The Company has revised its results forecast announced on May 12, 2009 for the fiscal year ending March 31, 2010.

For specific details, refer to "Notice concerning Revision of Forecast of Consolidated Results for Fiscal 2009."

4. Others

- (1) Changes in significant subsidiaries during the first quarter of fiscal 2008 (changes in specified subsidiaries resulting in changes in scope of consolidation): No
- (2) Adoption of simplified accounting methods and special accounting treatment for preparing quarterly consolidated financial statements: Yes
Note: For details, please refer to Qualitative Information and Financial Statements 4. Other on Page 5.
- (3) Changes in accounting policies concerning preparation of quarterly consolidated financial statements
1) Changes in line with revision to accounting standards: Yes
2) Other changes: Yes
Note: For details, please refer to Qualitative Information and Financial Statements 4. Other on Page 5.
- (4) Number of shares issued and outstanding (common stock)
- 1) Number of shares issued and outstanding at the end of the period (including treasury stock)
- | | |
|--------------------------|--------------------|
| First quarter of FY2009: | 387,859,022 shares |
| FY2008: | 387,859,022 shares |
- 2) Number of shares of treasury stock at the end of the period
- | | |
|--------------------------|---------------|
| First quarter of FY2009: | 76,810 shares |
| FY2008: | 69,981 shares |
- 3) Average number of shares during the period
- | | |
|--------------------------|--------------------|
| First quarter of FY2009: | 387,785,366 shares |
| First quarter of FY2008: | 387,808,893 shares |

Disclaimer regarding Forward-looking Statements

1. This report contains forward-looking statements, which are based on the information currently available and certain assumptions the Company considers to be reasonable. Actual results, performance, achievements or financial position may be materially different from any future results, performance, achievements or financial position expressed or implied by these forward-looking statements. Risks, uncertainties and other factors that may affect actual results, performance, achievements or financial position include, but are not limited to, the trends of demand related to the Isetan Group's business, exchange rate fluctuations, public regulations, natural disasters and accidents.
2. The "Accounting Standard for Quarterly Financial Statements" (ASBJ Statement No. 12) and the "Implementation Guidance for Accounting Standards for Quarterly Financial Statements" (ASBJ Guidance No. 14) have been adopted. The quarterly consolidated financial statements are prepared in accordance with "Regulations for Quarterly Consolidated Financial Statements."

Note:

This document has been translated from the Japanese original for reference purposes only. In the event of any discrepancy between this translated document and the Japanese original, the original shall prevail.

Qualitative Information and Financial Statements

1. Qualitative Information on the Results of Consolidated Operations

During the first quarter of fiscal 2009 (April 1, 2009 to June 30, 2009), indicators showing that business sentiment has bottomed out began emerging. Nevertheless, a rapid economic recovery is unlikely and the Japanese economy is expected to remain sluggish.

The department store industry registered a year-on-year decline in sales for the third consecutive year, underscoring intensifying competition among department store groups and between department stores and other retail formats in addition to the impact of growing customer orientation toward low prices and cost savings. Particularly noteworthy, same-store sales for the six-month period from January to June 2009 declined 11.0% year-on-year, a record decrease, as the contraction in sales in the department store industry accelerated.

Under these conditions, each of our businesses implemented measures to achieve the goal of the Isetan Mitsukoshi Group, which is to become “my indispensable department store” for each individual customer throughout his or her life by continually creating high quality, new lifestyles and being of use to our customers in their many different roles in life. By doing so, we aim to become the world’s foremost solution provider with high profitability and sustained growth.

In our mainstay Department store business, we are implementing test-runs for store remodeling and concurrently verifying results with the aims of cultivating new customers and spurring customer purchases. To improve profitability and raise the level of sales service via an appropriate personnel structure, from April 2009 we reduced operating hours at some of our stores. Nonetheless, amid a harsh economic climate, these measures have yet to yield overall improvement, and revenue and profit declined.

As part of our store policy, on May 6, 2009 we ceased operation of the Mitsukoshi Ikebukuro and Mitsukoshi Kagoshima stores and have decided to terminate operation of the Isetan Kichijoji store in March 2010.

In our Credit & finance business, in November 2008 Isetan I Card Co., Ltd. began issuing a new Isetan I Card with Visa and we recorded an increase in the volume of non-department store card transactions. Nonetheless, expenses related to investments in a card system led to a decline in profit.

Turning to the Other retail and specialty stores segment, revenue and profit declined owing to the impact of sluggish consumer spending.

In the Customer organization management business, Mitsukoshi Tomonokai Co., Ltd. and Isetan Clover Circle Co., Ltd. operated the customer organization management business inside department stores as part of efforts to raise customer satisfaction.

In Other businesses, we worked to build a business foundation that realizes high productivity to ensure that Group companies handling sales support functions can quickly realize the positive effects of the merger. In April 2009, we established Isetan Mitsukoshi Business Support Ltd. as a logistics subsidiary and Isetan Mitsukoshi Human Solutions Ltd. as a personnel services company.

As a result of the previous factors, consolidated net sales for the first quarter amounted to ¥306,248 million (down 13.5% from the first quarter of the previous fiscal year), operating income totaled ¥74 million (down 98.9%), recurring income was ¥4,456 million (down 64.2%) and net income amounted to ¥3,858 million (down 49.7%).

Operating results by business segment are as follows.

Previously, the Customer organization management business was included in the Other businesses segment. From the end of the previous fiscal year, we changed our presentation method and began classifying this business as the Customer organization management business segment.

1) Department Stores

Segment sales amounted to ¥283,460 million, a 13.9% decline from the first quarter of the previous fiscal year. This segment posted an operating loss of ¥28 million, a difference of ¥6,410 million compared with an operating profit in the first quarter of the previous fiscal year.

2) Credit & Finance

Segment sales totaled ¥3,572 million, a 4.5% decrease from the first quarter of the previous fiscal year, and operating income amounted to ¥185 million, down 78.7% from the first quarter of the previous

fiscal year.

3) Other Retail & Specialty Stores

Segment sales amounted to ¥14,833 million, a 5.9% decline from the first quarter of the previous fiscal year. This segment posted an operating loss of ¥111 million, a deterioration of ¥45 million compared with the first quarter of the previous fiscal year.

4) Customer organization management business

Segment sales were ¥1,145 million and the operating loss amounted to ¥642 million.

5) Other Businesses

Segment sales totaled ¥29,889 million, a 12.1% decrease from the first quarter of the previous fiscal year, and the operating loss was ¥31 million, a ¥285 million difference compared with operating income recorded in the first quarter of the previous fiscal year.

2. Qualitative Information on the Changes in the Consolidated Financial Position

Assets

Current assets amounted to ¥259,008 million, down 0.7% from the end of the previous fiscal year. This decline was due to a ¥3,729 million decrease in cash and bank deposits, a ¥3,328 million decline in notes and accounts receivable–trade and a ¥1,194 million drop in merchandise and finished goods.

Total property and equipment amounted to ¥1,088,476 million, down 0.2% from the previous fiscal year-end. This reflected a ¥1,560 million increase in total tangible fixed assets, a ¥64 million decline in total intangible assets and a ¥3,795 million decrease in total investments and other assets.

As a result, total assets declined 0.3% from the end of the previous fiscal year to ¥1,347,484 million.

Liabilities

Current liabilities increased ¥210 million from the end of the previous fiscal year to ¥501,200 million. This reflected a ¥10,812 million decrease in notes and accounts payable and a ¥12,578 million increase in short-term borrowings.

Total long-term liabilities decreased 1.2% from the end of the previous fiscal year to ¥356,723 million. This was due to a ¥3,308 million decrease in negative goodwill. As a result, total liabilities decreased 0.5% from the end of the previous fiscal year to ¥857,923 million.

Net Assets

Net assets amounted to ¥489,560 million, a decrease of ¥180 million from the end of the previous fiscal year.

Net Assets per Share

Net assets per share amounted to ¥1,224.72, a decrease of ¥1.13 from the end of the previous fiscal year.

Cash flows

Cash and cash equivalents totaled ¥31,355 million, a decrease of 12.6% from the end of the first quarter of the previous fiscal year.

1) Cash flows from operating activities

Net cash used in operating activities amounted to ¥18,217 million. This consisted primarily of such inflows as ¥3,049 million in income before income taxes and minority interest as well as such outflows as a ¥11,094 million decrease in payables and ¥2,013 million in income taxes paid.

2) Cash flows from investing activities

Net cash used in investing activities amounted to ¥3,955 million. This consisted mainly of ¥7,022 million in payments for purchase of tangible fixed assets and ¥836 million in payments for purchase of intangible fixed assets.

3) Cash flows from financing activities

Net cash provided by financing activities amounted to ¥18,194 million. This consisted of such outflows as ¥1,210 million in repayment of long-term debt and such inflows as a ¥13,753 million increase in short-term

borrowings and a ¥10,000 million increase in commercial paper.

3. Qualitative Information on Forecast of Consolidated Results

The Company has revised its forecast for the second-quarter and full-year business results announced on May 12, 2009. The Company has revised its forecast for second-quarter net income to ¥2,000 million while its forecast for full-year net income is unchanged at ¥20,000 million.

The Company has revised its forecast for full-year net sales to ¥1,310,000 million.

4. Other

- (1) Changes in significant subsidiaries during the first quarter of fiscal 2008 (changes in specified subsidiaries resulting in changes in scope of consolidation)

Not applicable

- (2) Application of simplified accounting method and special accounting treatment for preparing quarterly consolidated financial statements

1. Valuation method of inventories

For the computation of inventories at June 30, 2008, the closing date of the first quarter of fiscal 2008, we omitted the physical inventory check and adopted a reasonable computation method based on the result of the consolidated subsidiaries' physical inventory check conducted at the end of the previous fiscal year.

2. Method of calculation of depreciation of fixed assets

Depreciation expenses for assets that are depreciated using the declining balance method are calculated by dividing on a pro-rata basis the annual depreciation expenses.

3. Computing of tax expenses

Tax expenses are computed by the following procedures: first, the effective tax rate after applying tax effect accounting to income before income taxes and minority interests for the fiscal year is reasonably estimated, and then, the quarterly net income before income taxes and minority interests is multiplied by the estimated effective tax rate.

- (3) Any changes in accounting policies and procedures and/or the method of presentation for preparing quarterly consolidated financial statements

1. Change in Standard for Recording Completed Construction and Costs for Completed Construction Work

The Company previously applied the completed-contract method as the standard for revenue recognition for contracted construction work. From the first quarter of the fiscal year, the Company has adopted "Accounting Standard for Construction Contracts" (ASBJ Statement No.15, December 27, 2007) and "Guidance on Accounting Standard for Construction Contracts" (ASBJ Guidance No.18, December 27, 2007). Accordingly, the Company applies the percentage-of-completion method for all construction contracts started from the first quarter if the outcome of the construction activity can be deemed certain during the course of the construction in progress up to end of the first quarter. (The percentage of completion at the end of each quarterly period is estimated based on the percentage of the cost incurred to the estimated total cost). This change had no impact on profits or losses.

2. Change in the method of depreciation of tangible fixed assets

The Company changed its method of depreciation in the Department store segment for tangible fixed assets and now uniformly depreciates auxiliary equipment attached to buildings and structure using the straight-line method and depreciates buildings and structures using the declining-balance method. These accounting methods were unified to realize the optimal accounting methods within this segment.

As a result of this change, selling, general and administrative (SG&A) expenses declined ¥577 million and operating income, recurring income and income before income taxes and minority interest increased ¥577 million, respectively, in the first quarter compared with when using the previous

method.

3. Change in Presentation Method

(concerning the quarterly balance sheet)

“Reserve for loss from redemption of gift vouchers,” which was included in “allowance” under current liabilities, is listed as a separate category from the first quarter because this category now accounts for more than 1% of total liabilities and net assets. “Reserve for loss from redemption of gift vouchers” included in “allowance” under current liabilities in the first quarter of the previous year amounted to ¥13,025 million.

5. Consolidated Financial Statements

(1) Consolidated Balance Sheet

	1Q of Fiscal 2009 (As of June 30, 2009)	(Millions of yen) Condensed consolidated balance sheet at the end of the previous fiscal year (As of March 31, 2009)
ASSETS		
Current assets		
Cash and bank deposits	37,372	41,102
Notes and accounts receivable–trade	100,672	104,001
Marketable securities	705	566
Merchandise and finished goods	62,993	64,940
Work in process	150	101
Raw materials and supplies	1,159	1,362
Other current assets	58,734	51,389
Less: Allowance for doubtful accounts	(2,779)	(2,606)
Total current assets	259,008	260,856
Property and equipment		
Tangible fixed assets		
Buildings and structures, net	191,250	192,378
Land	567,164	567,144
Other tangible fixed assets, net	27,956	25,288
Total tangible fixed assets	786,371	784,811
Intangible fixed assets		
Goodwill	250	273
Other intangible fixed assets	74,327	74,369
Total intangible fixed assets	74,578	74,642
Investments and other assets		
Investment securities	95,671	95,189
Other assets	133,887	138,171
Less: Allowance for doubtful accounts	(2,032)	(2,038)
Total investments and other assets	227,526	231,322
Total property and equipment	1,088,476	1,090,776
Total assets	1,347,484	1,351,633

	(Millions of yen)	
	1Q of Fiscal 2009 (As of June 30, 2009)	Condensed consolidated balance sheet at the end of the previous fiscal year (As of March 31, 2009)
LIABILITIES		
Current liabilities		
Notes and accounts payable	88,192	99,004
Short-term borrowings	178,320	165,742
Income taxes payable	2,384	3,441
Reserve for loss from redemption of gift vouchers	18,036	19,228
Allowance	4,827	7,402
Other current liabilities	209,439	206,171
Total current liabilities	501,200	500,990
Long-term liabilities		
Long-term debt	37,100	37,100
Deferred tax liabilities	193,859	194,393
Reserve for accrued employees' retirement benefits	62,991	63,561
Allowance	366	448
Negative goodwill	49,628	52,937
Other long-term liabilities	12,776	12,460
Total long-term liabilities	356,723	360,902
Total liabilities	857,923	861,892
NET ASSETS		
Shareholders' Equity		
Common stock	50,006	50,006
Capital surplus	319,118	319,118
Retained earnings	116,853	118,424
Less: Treasury stock	(70)	(64)
Total shareholders' equity	485,907	487,484
Valuation and translation adjustments		
Net unrealized gains (losses) on other securities	(1,096)	(3,016)
Deferred gains (losses) on hedges	19	(15)
Foreign currency translation adjustments	(9,904)	(9,083)
Total valuation and translation adjustments	(10,981)	(12,115)
Stock acquisition rights	722	733
Minority interests	13,912	13,637
Total net assets	489,560	489,740
Total liabilities and net assets	1,347,484	1,351,633

(2) Consolidated Statement of Income

First Quarter Period

(Millions of yen)

	IQ of Fiscal 2008 (From April 1, 2008, to June 30, 2008)	IQ of Fiscal 2009 (From April 1, 2009, to June 30, 2009)
Net sales	353,950	306,284
Cost of sales	255,464	220,213
Gross profit	98,486	86,070
Selling, general and administrative expenses	91,406	85,995
Operating income	7,080	74
Non-operating income		
Interest income	224	192
Dividend income	489	392
Amortization of negative goodwill	3,308	3,308
Equity in earning of affiliates	2,308	723
Other non-operating income	1,318	1,211
Total non-operating Income	7,649	5,828
Non-operating expenses		
Interest expenses	792	609
Other non-operating expenses	1,495	837
Total non-operating expenses	2,287	1,447
Recurring income	12,442	4,456
Extraordinary loss		
Loss on valuation of inventories	1,494	-
Loss on valuation of investment securities	146	1,064
Loss on liquidation of affiliates	1,079	-
Loss on structural reforms	-	341
Total extraordinary loss	2,720	1,406
Income before income taxes and minority interests	9,721	3,049
Income taxes—current	1,748	(958)
Income taxes—deferred	1,748	(958)
Minority interests in earnings of consolidated subsidiaries	303	149
Net income	7,669	3,858

(3) Consolidated Statement of Cash Flows

	(Millions of yen)	
	IQ of Fiscal 2008 (From April 1, 2008, to June 30, 2008)	IQ of Fiscal 2009 (From April 1, 2009, to June 30, 2009)
Cash flows from operating activities		
Income before income taxes and minority interest	9,721	3,049
Depreciation and amortization	5,900	5,332
Amortization of negative goodwill	(3,308)	(3,285)
Increase (decrease) in allowance for doubtful accounts	(356)	166
Increase (decrease) in reserve for accrued employees' retirement benefits	(217)	(316)
Interest and dividend income	(714)	(585)
Interest expenses	792	609
Equity in loss (earnings) of affiliated companies	(2,308)	(723)
Loss (gain) on valuation of investment securities	146	1,064
Loss on liquidation of affiliates	1,079	-
Loss on structural reforms	-	341
Decrease (increase) in receivables	3,674	3,422
Decrease (increase) in inventories	2,471	2,289
Increase (decrease) in payables	(18,140)	(11,094)
Other, net	(4,514)	(16,622)
Sub-total	(5,773)	(16,351)
Interest and dividend income received	824	388
Interest expense paid	(270)	(240)
Income taxes paid	(4,358)	(2,013)
Net cash used in operating activities	(9,578)	(18,217)
Cash flows from investing activities		
Payments for purchase of tangible fixed assets	(6,629)	(7,022)
Proceeds from sales of tangible fixed assets	5	2
Payments for purchase of intangible fixed assets	(1,657)	(836)
Other, net	747	3,901
Net cash used in investing activities	(7,532)	(3,955)
Cash flows from financing activities		
Increase (decrease) in short-term borrowings	12,483	13,753
Repayment of long-term debt	(7,618)	(1,210)
Increase (decrease) in commercial paper	11,000	10,000
Dividends paid	(1,986)	(4,114)
Other, net	(101)	(234)
Net cash provided by financing activities	13,777	18,194
Effect of exchange rate changes on cash and cash equivalents	(1,252)	584
Net increase (decrease) in cash and cash equivalents	(4,586)	(3,394)
Cash and cash equivalents at beginning of period	27,208	34,749
Increase in cash and cash equivalents by share transfers	13,244	-
Cash and cash equivalents at end of period	35,865	31,355

(4) Notes on going concern assumption

First Quarter of Fiscal 2009 (From April 1, 2009, to June 30, 2009)

Not applicable

(5) Segment information

Business segment information

First Quarter of Fiscal 2008 (From April 1, 2008, to June 30, 2008)

(Millions of yen)

	Department store business	Credit & finance business	Other retail & specialty store business	Other businesses	Total	Elimination or corporate	Consolidated total
Sales							
(1) Sales to outside customers	329,148	2,388	13,352	9,061	353,950	–	353,950
(2) Intersegment sales or transfer	165	1,351	2,404	24,935	28,857	(28,857)	–
Total	329,314	3,740	15,756	33,996	382,808	(28,857)	353,950
Operating income (loss)	6,381	874	(65)	254	7,444	(364)	7,080

Notes:

- Business segments are based on the segments defined for internal management purposes.
- Details of each business segment are as follows:
 - Department store business: Sales of apparel, accessories, household and sundry goods, and foods
 - Credit & finance business: Credit cards, money lending, brokerage of non-life insurance, and businesses concerning solicitation for life insurance
 - Other retail & specialty store business: Sales of ladies' wear, foods, dry goods (clothing and textiles), and household goods
 - Other businesses: Management of real estate, services of manufacturing, exporting, importing, wholesaling, distribution, temporary personnel, and data processing

First Quarter of Fiscal 2009 (From April 1, 2009, to June 30, 2009)

(Millions of yen)

	Department store business	Credit & finance business	Other retail & specialty store business	Customer organization management business	Other businesses	Total	Elimination or corporate	Consolidated total
Sales								
(1) Sales to outside customers	283,320	2,334	12,504	70	8,054	306,284	–	306,284
(2) Intersegment sales or transfer	139	1,238	2,329	1,074	21,834	26,616	(26,616)	–
Total	283,460	3,572	14,833	1,145	29,889	332,900	(26,616)	306,284
Operating income (loss)	(28)	185	(111)	(642)	(31)	(628)	703	74

Notes:

- Business segments are based on the segments defined for internal management purposes.
- Details of each business segment are as follows:
 - Department store business: Sales of apparel, accessories, household and sundry goods, and foods
 - Credit & finance business: Credit cards, money lending, brokerage of non-life insurance, and businesses concerning solicitation for life insurance
 - Other retail & specialty store business: Sales of ladies' wear, foods, dry goods (clothing and textiles), and household goods
 - Customer organization management business: Operation of Customer organization management business
 - Other businesses: Management of real estate, services of manufacturing, exporting, importing, wholesaling, distribution, temporary personnel, and data processing
- For the depreciation of tangible fixed assets in the Department store segment, from the first quarter the Company began uniformly depreciating auxiliary equipment attached to buildings and structures using the straight-line method and depreciating buildings and structures using the declining-balance method.
As a result of this change, the operating loss decreased ¥577 million compared with when using the previous method.
 - The Customer organization management business was included in Other businesses until the third quarter of the previous fiscal year. Beginning in the previous fiscal year, the presentation for the Customer organization management business was changed to a separate category because the operating loss in that business exceeded 10% of the total segment operating loss. Sales in the Customer organization management business in the first quarter of the previous fiscal year amounted to ¥199 million (sales to outside customers amounted to ¥101 million) and the operating loss was ¥704 million.

Geographical segment information

First Quarter of Fiscal 2008 (From April 1, 2008, to June 30, 2008)

Geographical segment information is not provided since Japan accounted for over 90% of total sales of all segments.

First Quarter of Fiscal 2009 (From April 1, 2009, to June 30, 2009)

Geographical segment information is not provided since Japan accounted for over 90% of total sales of all segments.

Overseas sales

First Quarter of Fiscal 2008 (From April 1, 2008, to June 30, 2008)

Information on overseas sales is not provided since overseas sales accounted for less than 10% of consolidated net sales for the first quarter of fiscal 2008.

First Quarter of Fiscal 2009 (From April 1, 2009, to June 30, 2009)

Information on overseas sales is not provided since overseas sales accounted for less than 10% of consolidated net sales for the first quarter of fiscal 2008.

(6) Notes on significant changes in the amount of shareholders' equity (if any)
First Quarter of Fiscal 2009 (From April 1, 2009, to June 30, 2009)

Not applicable