

Consolidated Financial Results for the First Quarter of Year Ending March 31, 2009

July 30, 2008

Name of listed Company: JALUX Inc. (URL <http://www.jalux.com/>)

Name of Stock Exchange: Tokyo Stock Exchange (First Section)

Code No.: 2729 Head Office: Tokyo

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1. Consolidated Financial Results for First Quarter of Year Ending March 31, 2009

(April 1 to June 30, 2008)

(Percentage figures show divergence from previous fiscal year)

(1) Operating Results

	Net sales		Operating income		Ordinary income		Net income	
	¥ million	Y-o-Y change (%)	¥ million	Y-o-Y change (%)	¥ million	Y-o-Y change (%)	¥ million	Y-o-Y change (%)
Apr.-Jun. 2008	27,750	-	184	-	313	-	152	-
Apr.-Jun. 2007	27,954	9.7	412	(28.1)	399	(36.0)	115	(49.1)

	Earnings per share	Diluted earnings per share
	¥	¥
Apr.-Jun. 2008	11.93	-
Apr.-Jun. 2007	9.06	-

(2) Financial Position

	Total assets	Total net assets	Equity ratio	Book value per share
	¥ million	¥ million	%	¥
June 2008	40,736	15,513	35.6	1,136.18
March 2008	41,574	16,032	36.2	1,179.21

Note: Total equity: Apr.-Jun. 2008, ¥14,497 million; March 2008, ¥15,046 million

2. Dividends

(Base date)	Dividends per share				
	End of 1 st quarter	End of 2 nd quarter	End of 3 rd quarter	End of period	Annual
March 2008	¥ -	¥ -	¥ -	¥ 35.00	¥ 35.00
March 2009	-	-	-	-	35.00
March 2009(E)	-	-	-	35.00	

Note: Dividend estimate revised in the period under review (yes/no) No

3. Forecast of Consolidated Results for the Fiscal Year Ending March 31, 2009

(Percentage figures show divergence from the same period of the previous fiscal year)

	Net sales		Operating income		Ordinary income		Net income		Earnings per share
	¥ million	Y-o-Y change (%)	¥ million	Y-o-Y change (%)	¥ million	Y-o-Y change (%)	¥ million	Y-o-Y change (%)	¥
Six months through Sept. 2007	55,900	(7.8)	750	(40.4)	835	(37.5)	330	(39.3)	25.86
Full term	127,000	5.6	3,000	37.1	3,100	19.4	1,550	58.4	121.47

Note: Consolidated earnings estimates revised in the period under review (yes/no) No

4. Others

- (1) Movement of major subsidiaries during period (movement of specific subsidiaries accompanying changes in scope of consolidation) No
- (2) Application of simplified accounting procedures and special accounting procedures for the preparation of quarterly consolidated financial statements: applied Yes
- (3) Changes in principles, procedures, and presentation methods of accounting treatment relating to the creation of consolidated financial statements (recording changes in important items fundamental to creating the statements)
 - ① Changes accompanying modifications to accounting standards Yes
 - ② Other changes Yes
- (4) Outstanding share (common stock)
 - ① Outstanding share at the year-end (include treasury stock)
: Jun.30, 2008, 12,775,000; March 31, 2008, 12,775,000
 - ② Treasury stock number at the year-end : Jun.30, 2008, 15,100; March 31, 2008, 15,050
 - ③ Average number of outstanding shares: Apr.-Jun. 2008, ¥12,759,911; March 2008, ¥12,761,163
(Period under review)

※ Proper use of performance forecasts and other specific matters

1. Forward-looking statements including earnings projections contained in this documentation are based on data currently available to the Company and certain assumptions considered reasonable. Actual results may differ materially from forecasts due to various future factors. Information concerning the assumptions underlying the above financial forecasts is presented on page 6, Management Discussion & Analysis and Financial Statements, Etc.; Item 3., Information Concerning Consolidated Earnings Forecasts.
2. Beginning with the current fiscal year, the Company applies the Financial Accounting Standard for Quarterly Financial Statements (Financial Accounting Standard No. 12) and the Application Guidelines for the Financial Accounting Standard for Quarterly Financial Statements (Financial Accounting Standard Application Guideline No. 14). The Company prepares its consolidated quarterly financial statements in accordance with the Rules Concerning the Preparation of Quarterly Consolidated Financial Statements.