

To our Shareholders

**Internet disclosure related to the
Notice of the 13th Ordinary General Meeting of Shareholders**

**June 7, 2017
CYBERDYNE,INC.**

The Company shall establish the Internal Audit Office who will work directly under the Company CEO. The Internal Audit Office shall conduct internal audits in accordance with the Internal Audit Policy and Affiliated Company Management Policy to check the compliance status with laws, the Articles of Incorporation, internal regulations and risk management. Results of the internal audits shall be reported to the Company CEO, the Audit and Supervisory Board, and Board of Directors.

The Hotline System Policy shall be established and operated as a means for employees to directly provide information about legally suspicious behavior. The method of providing information by means of oral communication, email, chat and opinion boxes shall be the subject of the compliance hotline protocol.

(ii) System to store and manage information related to the execution of duties by the Company Directors

The Company shall establish the Document Management Policy which states the method of storing and managing information related to the execution of duties. Pursuant to the law and this protocol, the information related to the execution of duties shall be recorded and stored in paper or electronic format.

This information shall always be accessible by Directors and Audit and Supervisory Board Members.

(iii) Rules and other systems of the Group to manage the risk of losses

In order to strengthen the risk management structure of the Group, a designated director shall put a relevant operating unit in charge for each risk category and each operating unit in charge is to create risk scopes, risk profiles, self evaluation policies and guidelines. Director in charge of finance shall monitor risks across the organization and address companywide risks.

When a new risk arises, the Company CEO shall quickly appoint Director or head of operating unit in charge of handling such risks.

(iv) System of the Group to ensure the efficient execution of duties by Directors

As a system to ensure the efficient execution of duties by Directors, The Board of Directors shall meet once a month and provisional meetings of the Board of Directors shall be conducted whenever necessary.

Regarding the execution status of matters resolved by the meeting of Board of Directors, the designated Director or head of operating unit shall report on a regular basis and Audit and Supervisory Board shall perform audits.

Medium-term business policies shall be established and updated if necessary to cope with the changes in the operating environment. The status of operation shall be reported to the meeting of Board of Directors whenever necessary.

The Company shall also establish the Affiliated Company Management Policy in order to manage the subsidiaries under the related sector of the Company so that Directors of the subsidiaries can execute their duties efficiently.

(v) System to ensure reporting on the subsidiary directors' performance of duties to the Company

The Company shall establish the Affiliated Company Management Policy and the subsidiaries must report to the Company's sector in charge of managing subsidiaries whenever necessary with regard to the status of their duties.

(vi) Matters regarding employees who assist Audit and Supervisory Board with the fulfillment of its duties

When the Audit and Supervisory Board requests assignment of staff to assist with its duties, the Board of Directors may designate the appropriate employees who shall serve as assistant employees or as employees who also hold a post as an assistant upon consulting with Audit and Supervisory Board.

During the assistance period, the authority over the designated employees shall be delegated to the Audit and Supervisory Board, and the employees shall not be subject to the chain of command of the directors. Any performance evaluation and changes in the relevant personnel providing assistance shall require the consent of the Audit and Supervisory Board.

(vii) System for Directors and employees of the Company to report to the Audit and Supervisory Board, and a system for Directors and employees of the subsidiaries, or the Company's personnel who received reports from Directors and employees of the subsidiaries, to report to the Audit and Supervisory Board of the Company

The Directors and employees of the Company as well as the Directors and employees of the subsidiaries shall report any significant matters that is against the law or the Articles of Incorporation and matters that are considered dishonest acts and matters that may have a significant impact on the Company, to the Audit and Supervisory Board Member immediately. In addition, if the Audit and Supervisory Board Member asks for a report from the directors or employees pursuant to the law, Auditing Standards or Auditor's Meeting Rules established by the Audit and Supervisory Board, the directors or employees in concern shall report promptly. In order to improve comprehensiveness of the report regarding any significant matters which are against the law or the Articles of Incorporation, matters that are considered dishonest acts, and matters that may have a significant impact on the Company, Directors and employees of the Company as well as Directors and employees of the subsidiaries shall conduct a hearing and gather information from the reports stated in this item, items stated in Internal Audits, hotlines and Accounting Auditors.

Pursuant to the Hotline System Policy, if matters that may violate the law or corporate compliance in the Group are found, they shall be reported to the Board of Directors by the director in charge of compliance. Furthermore, the contents reported and the results shall be reported to full-time Audit and Supervisory Board Member.

The Internal Audit Office of the Company shall report the status of the internal audit to Audit and Supervisory Board Members. Furthermore, the director in charge of compliance shall report the status regarding compliance to Audit and Supervisory Board when necessary.

(viii) Uf uogo 'u'gput g'vj cv'vj g't gt uqp'y j q'b cf g't gr qt u'u'q'cwf k'c'pf 'Uwr gt xluqt { 'Dqctf 'O go dgt 'y kulpq'bg't w'lp' ***'t kcf xcpwi gqu't quiskp**

The Company shall not conduct any treatment that puts a person in a disadvantageous position because of their reports made to the Audit and Supervisory Board Member.

(ix) Matters regarding the Company policy of processing auditing fees

If Audit and Supervisory Board Member requests a payment required in accordance with the execution of their duty in advance or to be reimbursed, with the exception of cases where such a payment is recognized to be completely unnecessary for the execution of their duty, it shall be paid promptly upon request.

(x) Other systems to ensure the effective execution of audits by Audit and Supervisory Board Member of the Company

The Directors and employees of the Company and the subsidiaries shall comply with hearing or visiting audits and other methods of investigation by Audit and Supervisory Board Member in order to secure the effectiveness of the audits.

The Company shall provide enough opportunities for Audit and Supervisory Board Member to exchange opinion with Directors, Accounting Auditors and any other personnel required to appropriately execute the duty as an auditor.

The Company shall also provide enough opportunities for Audit and Supervisory Board Member to coordinate with other Audit and Supervisory Board Members and to gather information from employees of the subsidiaries.

2. The status of operation of the system to ensure appropriate execution of duties

The Group shall work to maintain the aforementioned system and its operation. Notable actions conducted within this fiscal year which are thought to be important with regard to internal control are stated below.

(i) Corporate Compliance System

All members of the Group shall work to comply with the law in accordance with the policies regarding the compliance system, such as the Company Code of Conduct. Furthermore, in order to detect or avoid violation of compliance at the earliest opportunity, the Hotline System Policy and its method of utilization shall be notified to related personnel in a thorough fashion.

(ii) Risk Management System

For the Group, the director in charge of risk management shall determine the operating unit in charge of each risk category, monitor the risk status and respond accordingly. Furthermore, the status of this risk management is subject to Internal Audits and audits conducted by Audit and Supervisory Board Member.

(iii) Effectiveness of the execution of duty by the directors

For the Group, the Board of Directors shall meet once a month with provisional Board of Directors meetings conducted whenever necessary, in order to check the reports of business execution (including reports from subsidiaries), progress of business plans for the fiscal year (including plans for subsidiaries), and so on.

Consolidated financial statements

Consolidated statements of changes in shareholders' equity (from April 1, 2016 to March 31, 2017)

(Unit: Thousands of yen)

	Shareholders' equity				
	Capital stock	Capital surplus	Retained earnings	Treasury shares	Total shareholders' equity
Balance at beginning of year	16,511,767	16,447,767	(6,433,015)	(204)	26,526,314
Changes of items during year					
Issuance of new shares	10,232,113	10,232,113	—	—	20,464,227
Net loss attributable to CYBERDYNE,INC.	—	—	(789,332)	—	(789,332)
Net changes in items other than shareholders' equity	—	—	—	—	—
Total changes of items during year	10,232,113	10,232,113	(789,332)	—	19,674,895
Balance at end of year	26,743,881	26,679,881	(7,222,347)	(204)	46,201,209

	Other comprehensive income			Stock acquisition rights	Non-controlling interests	Total net assets
	Valuation difference on available-for-sale securities	Foreign currency translation adjustment	Total other comprehensive income			
Balance at beginning of year	—	772	772	536,847	—	27,063,934
Changes of items during year						
Issuance of new shares	—	—	—	—	—	20,464,227
Net loss attributable to CYBERDYNE,INC.	—	—	—	—	—	(789,332)
Net changes in items other than shareholders' equity	8,966	2,730	11,696	(524,378)	—	(512,682)
Total changes of items during year	8,966	2,730	11,696	(524,378)	—	19,162,212
Balance at end of year	8,966	3,502	12,468	12,468	—	46,226,147

(Rounded down to the closest thousands of yen)

Notes to consolidated financial statements

(Important items that form the basis for preparing "consolidated financial statements)

1. Scope of consolidation

(i) Numbers of consolidated subsidiaries and names of major consolidated subsidiaries

Number of consolidated subsidiaries: 5 companies

Names of major consolidated subsidiaries:

Suzuka Robo Care Center Co., Ltd., Shonan Robo Care Center Co., Ltd., Oita Robo Care Center Co., Ltd.,
Cyberdyne Care Robotics GmbH, CYBERDYNE USA Inc.

Out of the subsidiaries mentioned above, as CYBERDYNE USA Inc. was newly established during the fiscal year ended March 31, 2017 and it was included within the range of consolidation.

(ii) Names of major non-consolidated subsidiaries etc.

Names of major non-consolidated subsidiaries:

Niigata Robo Care Center Co., Ltd., Cyberdyne EU B.V., CYBERDYNE DENMARK ApS,
Cyberdyne Sweden AB, CYBERDYNE (Europe) GmbH

Reasons for excluding from the scope of consolidation:

The five non-consolidated subsidiaries are all small and immaterial when measured in impact of total amounts of assets, net sales, net income (based on the Company's ownership percentage), and retained earnings (based on the Company's ownership percentage) of those companies on consolidated financial statements. They have therefore been excluded from the scope of consolidation.

2. Matters regarding account processing standards

(i) Evaluation standards and methods for important assets

(1) Evaluation standards and methods for securities

- a) bonds held to maturity: amortized cost method (straight-line method)
- b) other securities (non-marketable securities): moving average cost method

(2) Evaluation standards and methods for inventories

- a) finished goods, work in process : specific cost method
- b) raw materials and merchandises : moving average cost method
- c) supplies : last purchase price method

Inventories whose profitability has declined are recorded with reduced book values accordingly.

(ii) Depreciation methods of non-current assets

(1) Property, plant and equipment

Declining-balance method is adopted. However, for buildings (excluding accessories), property, plant and equipment obtained after April 1 2016, assets for rent, as well as part of tools, furniture and fixtures, straight-line method is adopted. The useful lives for major assets are as follows.

Buildings	3 – 38 years
Assets for rent	5 years
Machinery and equipment	7 years
Vehicles	2 – 6 years
Tools, furniture and fixtures	2 – 20 years

(2) Intangible assets

Straight-line method was adopted. Software for internal use is amortized using the straight-line method over the estimated useful lives (within five years)

Software	3 – 5 years
Patent rights	8 years

(iii) Basis for recording important provisions allowance for doubtful receivables

Allowance for doubtful accounts

To provide for losses incurred through bad debts, the amount of potential loss is calculated by using the historical loss ratio in case of non-classified loans/receivables. Potential losses for classified loans/receivables are individually assessed.

(iv) Other material information regarding the preparation of consolidated financial statements

(1) Basis for evaluating foreign-currency-denominated important assets and liabilities in Japanese yen

Foreign-currency-denominated money claims and liabilities are converted into Japanese yen at the spot exchange rates in effect at the consolidated balance sheet date, and the exchange differences are scored as profits/losses. Assets and liabilities of subsidiaries outside of Japan are translated into Japanese yen at the spot exchange rates in effect on the balance sheet date; their earnings and expenses are translated into Japanese yen at the average rate during the period; and the exchange differences are included in foreign currency translation adjustment under net assets.

Foreign-currency-denominated securities (other securities) are converted into Japanese yen at the spot exchange rates in effect at the consolidated balance sheet date, and exchange differences are calculated by moving-average method.

(2) Accounting treatment of consumption taxes, etc.

Consumption taxes and local consumption taxes are excluded from the transaction accounts.

(3) Treatment method of deferred assets

New share issuance costs are recognized as expenses when disbursed.

(Changes in accounting policy)

Following the revision of the Corporation Tax Act, the Group applied the "Practical Solution on Accounting for Changes in Depreciation Method related to the 2016 Tax Law Changes (PITF No.32 of June 17, 2016)," to the consolidated fiscal year ended March 31, 2017. Accordingly, the depreciation method of structures and facilities attached to buildings acquired on and after April 1, 2016 was changed from declining-balance method to straight-line method. The impact on the consolidated financial statements of the year ended March 31, 2017 is minimal.

(Additional informations)

Beginning from the fiscal year under review, the Group has applied changes in pursuant to the "Implementation Guidance on Recoverability of Deferred Tax Assets" (Implementation Guidance of Corporate Accounting Standards, No. 26, March 28, 2016)

(Notes to consolidated balance sheet)**1. Assets pledged as collateral**

The following asset is pledged as collateral

Buildings	280,000 thousands of yen
Total	280,000 thousands of yen

While there is a revolving mortgage related to the banking transaction, there is no secured liabilities.

2. Accumulated depreciation deducted directly from the assets

Property, plant and equipment	1,975,508 thousands of yen
Amount stated above includes accumulated impairment losses	

3. Reduction entry deducted from the acquisition cost due to government subsidy, etc.

Buildings	631,457 thousands of yen
Machinery & equipment	144,555 thousands of yen
Tools, furniture & fixtures	189,458 thousands of yen
Land	95,744 thousands of yen
Software	14,174 thousands of yen

4. Overdraft agreement

The Company has entered overdraft agreements with banks that the Company has transactions with, in order to efficiently fund ongoing operations. Balance of unexecuted loans of the overdraft agreements as of the end of this consolidated fiscal year is written below.

Maximum limit of overdraft account	900,000 thousands of yen
Balance of unexecuted loans	-
Balance	900,000 thousands of yen

(Notes to statements of changes in equity)

1. Total numbers of issued shares as well as type of the issued shares within the consolidated fiscal year under review

	Number of shares issued As of April 1, 2016	Increase	Decrease	Number of shares issued As of March 31, 2017
Issued shares				
Common Shares	125,576,000	11,771,609	—	137,347,609
Class B Shares	77,700,000	—	—	77,700,000
Total	203,276,000	11,771,609	—	215,047,609

(Outline of changes in the number of issued shares)

Reason of the increase in the number of issued Common Share is stated below

Increase due to conversion of Convertible Bonds with stock acquisition rights 11,771,609 Shares

(Notes related to financial instruments)

1. Matters related to the status of financial instruments

(1) Company policy for financial instruments

The Group obtains financing by borrowings from banks or other financial institutions such as through the issuance of bonds based on its capital financing plan. Cash surpluses, if any, are invested only in low risk financial assets. The Company does not intend to engage in derivative transactions.

(2) Nature and extent of risks arising from financial instruments

Receivables, such as trade accounts and other, are exposed to customer credit risk.

Payment terms of payables, such as trade accounts, are less than a month.

Marketable and investment securities, which mainly consist of stocks, held-to-maturity bonds and money trust, are exposed to credit risk of the issuers.

(3) Risk management for financial instruments

The Group manages its credit risk from receivables on the basis of internal guidelines, which include monitoring of payment terms and balances of major customers by each business administration department to identify the default risk of customers at an early stage.

With regard to marketable securities and investment securities, the Group regularly monitors the financial conditions and other parameters of the issuers of these securities.

(4) Supplemental explanation related to fair values of financial instruments

Fair values of financial instruments are based on quoted prices in active markets. If a quoted price is not available, another rational valuation technique is used instead. Since various assumptions and factors are reflected in estimating the fair value, different assumptions and factors could result in different fair value.

2. Matters related to the fair value of financial instruments

Balance sheet amounts and fair values of financial instruments and their differences as of March 31, 2017 are as follows

(Unit: Thousands of yen)

	Amounts included in the consolidated balance sheet	Fair value	Differences
(i) Cash and bank balances	10,375,733	10,375,733	—
(ii) Accounts receivable - trade	247,451	247,451	—
(iii) Securities	23,000,000	23,000,000	—
(iv) Accounts receivable - other	125,233	125,233	—
Total assets	33,748,418	33,748,418	—
(i) Accounts payable - trade	20,758	20,758	—
(ii) Income taxes payable	151,632	151,632	—
Total liability	172,391	172,391	—

(Note)

(1) Method of calculating the fair value of the financial instruments

Assets

a) cash and bank balances, b) accounts receivable- trade, c) securities, d) accounts receivable- other

The valuation of carrying values are used for the items above, as the carrying values approximate fair value because of their short maturities.

Liabilities

a) accounts payable - trade, b) income taxes payable

The valuation of carrying values are used for the items above, as the carrying values approximate fair value because of their short maturities.

(2) Carrying amount of financial instruments whose fair value cannot be reliably determined

(Unit: Thousands of yen)

Items	Amounts included in the consolidated balance sheet
Shares of subsidiaries and associates	10,896
Investments in capital of subsidiaries and affiliates	2,957
Investment securities	1,360,838

The above items do not have a market price, and its fair value is therefore cannot be reliably determined. As such the items are excluded from "assets"

(Notes to per- share data)

1. Net assets per share214.90 yen

(Note)

Net assets per share are calculated ased on the following

Total net assets	46,226,147 thousands of yen
Amount deducted from total net assets	12,468 thousands of yen
Net assets at end of year pertaining to Common Shares and shares equivalent to Common Shares	46,213,678 thousands of yen
Number of Common Shares and shares equivalent to Common Shares that is used in calculation of net assets per share	215,047,471 shares

2. Net loss per share.....3.69 yen

(Note)

Net loss per share are calculated ased on the following

Total net loss	789,332 thousands of yen
Net loss attributable to CYBERDYNE	-
Net loss attributable to common shares and shares equivalent to Common Shares	789,332 thousands of yen
Average number of Common Shares and shares equivalent to Common Shares during the period	213,822,256 shares

Although there were dilutive shares, diluted net income per share is not disclosed because the Company posted a net loss per share.

Financial statements

Statement of changes in shareholders' equity (from April 1, 2016 to March 31, 2017)

(Unit: Thousands of yen)

	Shareholders' equity					
	Capital stock	Capital surplus		Legal retained earnings	Retained earnings	
		Legal capital surplus	Total capital surplus		Other retained earnings	Total retained earnings
				Retained earnings brought forward		
Balance at beginning of year	16,511,767	16,447,767	16,447,767	30	(6,363,224)	(6,363,194)
Change of items during year						
Issuance of new shares	10,232,113	10,232,113	10,232,113	—	—	—
Net loss	—	—	—	—	(707,418)	(707,418)
Net changes in items other than shareholders' equity	—	—	—	—	—	—
Total changes of items during year	10,232,113	10,232,113	10,232,113	—	(707,418)	(707,418)
Balance at end of year	26,743,881	26,679,881	26,679,881	30	(7,070,642)	(7,070,612)

	Shareholders' equity		Valuation and translation adjustments		Stock acquisition rights	Total net assets
	Treasury shares	Total shareholders' equity	Valuation difference on available-for-sale securities	Total valuation and translation adjustments		
Balance at beginning of year	(204)	26,596,135	—	—	536,847	27,132,982
Change of items during year						
Issuance of new shares	—	20,464,227	—	—	—	20,464,227
Net loss	—	(707,418)	—	—	—	(707,418)
Net changes in items other than shareholders' equity	—	—	8,966	8,966	(524,378)	(515,412)
Total changes of items during year	—	19,756,809	8,966	8,966	(524,378)	19,241,396
Balance at end of year	(204)	46,352,944	8,966	8,966	12,468	46,374,379

(Rounded down to the closest thousands of yen)

Notes to financial statements

(Important items that form the basis for preparing "financial statements)

1. Evaluation standards and methods for important assets

(i) Evaluation standards and methods for securities

- a) bonds held to maturity: amortized cost method (straight-line method)
- b) other securities (non-marketable securities): moving average cost method
- c) shares of subsidiaries and affiliates as well as investments in capital of subsidiaries and affiliates: moving average cost method

(ii) Evaluation standards and methods for inventories

- a) finished goods, work in process : specific cost method
- b) raw materials and merchandises : moving average cost method
- c) supplies : last purchase price method

Inventories whose profitability has declined are recorded with reduced book values accordingly.

2. Depreciation methods of non-current assets

(i) Property, plant and equipment

Declining-balance method is adopted. However, for buildings (excluding accessories), property, plant and equipment obtained after April 1 2016, assets for rent, as well as part of tools, furniture and fixtures, straight-line method is adopted. The useful lives for major assets are as follows.

Buildings	3 – 38 years
Structure	10-20 years
Machinery and equipment	7 years
Vehicles	2 – 6 years
Tools, furniture and fixtures	2 – 20 years
Assets for rent	5 years

(ii) Intangible assets

Straight-line method was adopted. Software for internal use is amortized using the straight-line method over the estimated useful lives (within five years)

Software	3 – 5 years
Patent rights	8 years

(iii) Long-term prepaid expenses

The straight-line method is adopted.

3. Basis for recording provision and allowance for doubtful receivables

Allowance for doubtful accounts

To provide for losses incurred through bad debts, the amount of potential loss is calculated by using the historical loss ratio in case of non-classified loans/receivables. Potential losses for classified loans/receivables are individually assessed.

4. Other material information regarding the preparation of financial statements

(i) Basis for evaluating foreign-currency-denominated important assets and liabilities in Japanese yen

Foreign-currency-denominated money claims and liabilities are converted into Japanese yen at the spot exchange rates in effect at the balance sheet date, and the exchange differences are scored as profits/losses.

Furthermore, Foreign-currency-denominated securities (other securities) are converted into Japanese yen at the spot exchange rates and the valuation difference is included in the net assets as valuation difference on available-for-sale securities.

(ii) Accounting treatment of consumption taxes, etc.

Consumption taxes and local consumption taxes are excluded from the transaction accounts.

(iii) Treatment method of deferred assets

New share issuance costs are recognized as expenses when disbursed.

(Changes in accounting policy)

Following the revision of the Corporation Tax Act, the Group applied the "Practical Solution on Accounting for Changes in Depreciation Method related to the 2016 Tax Law Changes (PITF No.32 of June 17, 2016)," to the fiscal year ended March 31, 2017. Accordingly, the depreciation method of structures and facilities attached to buildings acquired on and after April 1, 2016 was changed from declining-balance method to straight-line method. The impact on the financial statements of the year ended March 31, 2017 is minimal.

(Additional information)

Beginning from the fiscal year under review, the Group has applied changes in pursuant to the "Implementation Guidance on Recoverability of Deferred Tax Assets" (Implementation Guidance of Corporate Accounting Standards, No. 26, March 28, 2016)

(Notes to balance sheet)

1. Assets pledged as collateral

The following asset is pledged as collateral

<u>Buildings</u>	<u>280,000 thousands of yen</u>
Total	280,000 thousands of yen

While there is a revolving mortgage related to the banking transaction, there is no secured liabilities.

2. Accumulated depreciation deducted directly from the assets

Property, plant and equipment	1,967,773 thousands of yen
Amount stated above includes accumulated impairment losses	

3. Reduction entry deducted from the acquisition cost due to government subsidy, etc.

Buildings	631,457 thousands of yen
Machinery & equipment	144,555 thousands of yen
Tools, furniture & fixtures	189,458 thousands of yen
Land	95,744 thousands of yen
Software	14,174 thousands of yen

4. Overdraft agreement

The Company has entered overdraft agreements with banks that the Company has transactions with, in order to efficiently fund ongoing operations. Balance of unexecuted loans of the overdraft agreements as of the end of this fiscal year is written below.

Maximum limit of overdraft account	900,000 thousand s of yen
Balance of unexecuted loans	-
Balance	<u>900,000 thousand s of yen</u>

5. Money claims and liabilities toward subsidiaries

Short-term money claims	231,708 thousands of yen
Short-term money liabilities	3,945 thousands of yen

(Notes to statement of income)

Business transactions with subsidiaries and associates

Business turnover from operating transactions	
Net sales	108,737 thousands of yen
Other operating transaction	5,381 thousands of yen
Transaction amount other than business transactions	9,013 thousands of yen

(Notes to statement of changes in shareholders' equity)

Number of treasury shares as of the end of business year ended March 31, 2017

Common Share 138 Shares

(Notes to tax effect accounting)

The deferred tax liabilities are mainly due to retirement costs for asset retirement obligations.

(Notes to per- share data)

1. Net assets per share215.59 yen

(Note)

Net assets per share are calculated ased on the following

Total net assets	46,374,379 thousands of yen
Amount deducted from total net assets	12,468 thousands of yen
Net assets at end of year pertaining to Common Shares and shares equivalent to Common Shares	46,361,910 thousands of yen
Number of Common Shares and shares equivalent to Common Shares that is used in calculation of net assets per share	215,047,471 shares

2. Net loss per share.....3.31 yen

(Note)

Net loss per share are calculated ased on the following

Total net loss	707,418 thousands of yen
Net loss attributable to CYBERDYNE	-
Net loss attributable to common shares and shares equivalent to Common Shares	707,418 thousands of yen
Average number of Common Shares and shares equivalent to Common Shares during the period	213,822,256 shares

Although there were dilutive shares, diluted net income per share is not disclosed because the Company posted a net loss per share.