

Plaza Create Co., Ltd.

November 26, 2001

**Financial Statements for the Interim Term Ended September 30, 2001
(Non-Consolidated)**

1. Performance for the Six Months Ended September 30, 2001 (April 1, 2001 to September 30, 2001)

(Figures are rounded down to the nearest million yen)

(1) Operating Results

	Interim term Ended Sep. 30, 2001	Interim term Ended Sep. 30, 2000	Change	Term ended Mar. 31, 2001
Revenues (million yen)	7,465	8,387	-11.0%	17,705
Operating income (loss) (million yen)	-36	550	-	1,021
Ordinary income (million yen)	32	672	-95.2%	1,208
Net income (loss) (million yen)	-361	-1,443	-	-1,168
Net income (loss) per share (yen)	-59.42	-237.16	-	-192.10

Notes:

1. Average number of shares outstanding during the term: Interim term ended Sep. 2001: 6,084,931; Interim term ended Sep. 2000: 6,084,982; fiscal year ended March 2001: 6,084,982.
2. Change of accounting method: None.
3. The percentage figures accompanying revenue, operating income (loss), ordinary income and net income (loss) represent year-on-year change.

(2) Dividends

	Interim term Ended Sep. 30, 2001	Interim term Ended Sep. 30, 2000	Term ended Mar. 31, 2001
Interim period dividends per share (yen)	0.00	0.00	-
Fiscal year dividends per share (yen)	-	-	10.00

Note: Interim dividend for the Interim term ended Sep. 2001

Commemorative dividend	0.00
Special dividend	0.00

(3) Financial Standing

	Interim term Ended Sep. 30, 2001	Interim term Ended Sep. 30, 2000	Term ended Mar. 31, 2001
Total assets (million yen)	20,787	19,947	21,276
Shareholders' equity (million yen)	6,069	6,116	6,908
Shareholder's equity ratio (%)	29.2%	30.7%	32.5%
Shareholders' equity per share (yen)	997.46	1,005.23	1,135.34

Notes:

1. Number of shares issued by term-end: Interim term ended Sep. 2001: 6,084,931; Interim term ended Sep. 2000: 6,084,982; fiscal year ended March 2001: 6,084,982.
2. Number of shares of treasury stock at term-end: Interim term ended Sep. 2001: 51 shares.

2. Forecast of Results for the Term Ending March 2002 (April 1, 2001 to March 31, 2002)

	Full term
Revenues (million yen)	17,000
Ordinary income (million yen)	500
Net income (million yen)	-150
Fiscal year dividend per share (end of term) (million yen)	0.00

Reference: Projected net loss per share (for the term): -¥24.65.