

January 31, 2005

Siix Corp.  
Securities code: 7613  
(Listed on the Second Sections of  
Tokyo Stock Exchange and Osaka Securities Exchange)  
Inquiries to: Kensaku Hashizume, Director,  
General Manager of the Accounting Department  
+81-6-6266-6412

Funds Transferred to Reserve For Bad Loans, 2004 Fiscal Year

We have decided to transfer to reserve for bad loans conservatively in light of business results for its affiliated companies in the fiscal year ending December 31, 2004. The status of these reserves is described below.

Non-consolidated

Amount of the reserve for bad loans as of December 31, 2004 (A)	¥275 million
Net assets as of December 31, 2003 (B)	¥6,015 million
(A)/(B) × 100	4.6%
Average ordinary income for the most recent five fiscal years (C)	¥471 million
(A)/(C) × 100	58.4%
Average net income for the most recent five fiscal years (D)	¥235 million
(A)/(D) × 100	117.0%

The effect of these changes on our consolidated financial statements for the fiscal year ending December 31, 2004 is minimal.