

May 12, 2010

Company Name: eAccess Ltd.  
(Code Number: 9427, First Section of the Tokyo Stock Exchange)  
Representative: Koji Fukata, Representative Director and President  
Contact: Hajime Yamanaka, Senior Vice President and Chief Accounting Officer  
(TEL: 03-3588-7200)

### **Supplementary information for the earnings outlook for the fiscal year ending March 2011**

The Company has declared to turn the eMobile, Ltd (hereunder “eMobile”) into its wholly owned subsidiary upon the resolutions of both companies’ shareholders’ meetings in late June 2010 by means of the exchange of shares effective July 1, 2010. For this transaction, the consolidated financial statements of the Company for the fiscal year ending March 2011 shall be based on the eMobile’s financial statements assuming that eMobile obtains the Company on July 1, 2010 where the “Reverse Acquisition” accounting stated in the “Accounting Standard for Business Combination” (Accounting Standards Board of Japan Statement No 21, December 26 2008) and “Guidance on Accounting Standard for Business Combinations and Accounting Standard for Business Divestitures” (Accounting Standards Board of Japan Guidance No.10, December 26, 2008) shall apply.

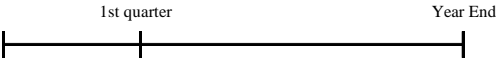
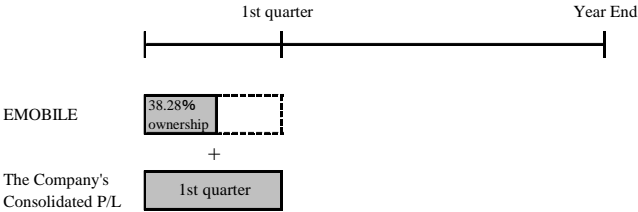
As a result, the Company’s consolidated earnings outlook for the fiscal year ending March 2011 is projected based on the eMobile’s financial statements. Accordingly, there would be no meaningful relationship between the figures in the consolidated financial statements for the first quarter of the fiscal year ending March 2011 and ones after the period.

Thus, the earnings outlook for fiscal year ending March 2011 reported in the “Earnings report (kessan-tanshin) for the fiscal year ended March 2010” include the eMobile’s income statement for full year (from April 1, 2010 to March 31, 2011) and the Company’s consolidated income statement after the second quarter (from July 1, 2010 to March 31, 2011). Nonetheless the structure of the earnings outlook of the Company standalone basis remains unchanged. Please see the Appendix for more details.

Financial disclosure before change in accounting  
(As if stock exchange did not occur)

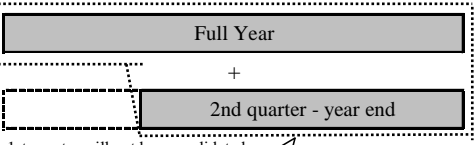
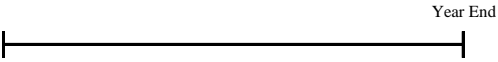
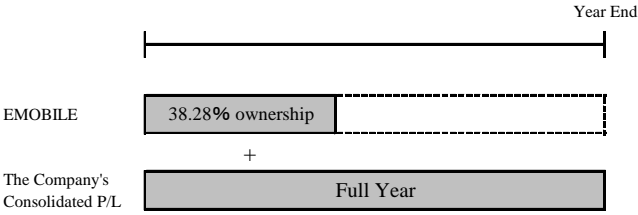
Financial disclosure after "reverse acquisition" accounting  
(Acquisition date: July 1, 2010)

(Consolidated Income Statement, 1st quarter of year ending March 2011)



No change in accounting and disclosure before the share exchange

(Consolidated Income Statement, fiscal year ending March 2011)



1st quarter will not be consolidated

Reported in the "Earnings report (kessantanshin) for the fiscal year ended March 2010" as the earnings outlook for the fiscal year ending March 2011