

Summary of Financial Statements for the Half-year Ended
September 30, 2009



November 12, 2009
Listed market: JASDAQ

Listed company name SEIKOH GIKEN Co., Ltd.
Code number 6834 URL <http://www.seikoh-giken.co.jp>
Representative (Title) President & CEO (Name) Masatoshi Ueno
Inquiries (Title) Management Planning Team Leader (Name) Yuji Saito Tel. +81-047-388-6401
Due date of quarterly financial statements submission November 12, 2009
Date of dividend payment -

(All amounts rounded down to the nearest million yen)

1. Consolidated business results for the second quarter of fiscal 2010 (April 1, 2009 to September 30, 2009)

(1) Consolidated business performance (accumulated total)

(Percentage figures show the changes from the previous second quarter.)

	Net sales		Operating income		Ordinary income		Net income	
	Million yen	%	Million yen	%	Million yen	%	Million yen	%
Six months ended September 30, 2009	2,310	(41.9)	(507)	-	(407)	-	(338)	-
Six months ended September 30, 2008	3,977	-	(75)	-	39	-	35	-

	Net profit per share		Fully diluted net profit per share	
	Yen		Yen	
Six months ended September 30, 2009	(36.98)		-	
Six months ended September 30, 2008	3.90		-	

(2) Consolidated financial position

	Total assets		Net assets		Shareholders' equity ratio		Net assets per share	
	Million yen		Million yen		%		Yen	
Six months ended September 30, 2009	22,748		21,183		93.1		2,317.63	
Fiscal year ended March 31, 2009	23,344		21,537		92.2		2,355.04	
(Reference) Shareholders' equity	Six months ended September 30, 2009		21,183 million yen		Fiscal year ended March 31, 2009		21,525 million yen	

2. Dividend status

	Dividend per share				
	End of the first quarter	End of the second quarter	End of the third quarter	End of the year	Full year
	Yen				
Fiscal year ended March 31, 2009	-	0.00	-	15.00	15.00
Fiscal year ending March 31, 2010	-	0.00			
Fiscal year ending March 31, 2010 (Forecast)			-	15.00	15.00

Note: Revision to the forecast for the dividend during the current second quarter: None

3. Forecast of consolidated business performance for the year ending March 31, 2010 (April 1, 2009 to March 31, 2010)

(Percentage figures for "Full year" show the changes from the previous year.)

	Net sales		Operating income		Ordinary income		Net income		Net profit per share
	Million yen	%	Million yen	%	Million yen	%	Million yen	%	Yen
Full year	4,810	(25.1)	(950)	-	(760)	-	(700)	-	(76.58)

Note: Revision to the forecast for the figures of consolidated business performance during the current second quarter: Exist

4. Others

(1) Transfer of important subsidiaries during the current period (Transfer of specified subsidiaries necessary to change the range of consolidation): None

(2) Simplified accounting procedures and special accounting procedures applied in preparing the quarterly consolidated financial statements: Yes

(3) Changes in principle, procedure, display method, etc. relating to accounting procedures applied in preparing the consolidated financial statements (Items to be described in the “Changes in Important Matters Used as the Basis for Preparing the Consolidated Financial Statements”)

1) Changes according to the amendment of accounting standards, etc.: None

2) Changes other than 1): None

(4) Number of shares issued (common stocks)

1) Number of shares issued at the end of the period (Treasury stocks included):

[Three months ended September 30, 2009] 9,333,654 shares / [Fiscal year ended March 31, 2009] 9,333,654 shares

2) Number of treasury stocks at the end of the period:

[Three months ended September 30, 2009] 193,482 shares / [Fiscal year ended March 31, 2009] 193,482 shares

3) Average number of shares during the period (Accumulated quarterly consolidated period):

[Three months ended September 30, 2009] 9,140,172 shares / [Three months ended September 30, 2008] 9,199,563 shares

*Notes on using the business performance forecast and other special instructions

The business performance forecast figures above are based on information available as of the date of disclosure of this material, and therefore include many uncertainties. Actual results may differ from the forecast figures, depending on various factors such as changes in business conditions.

Qualitative information and financial statements

1. Qualitative information regarding consolidated business results

During the second half of the consolidated fiscal year ended September 30, 2009, the economic recession continued due to the financial and economic crisis despite cooperation among countries in implementing economic stimulus measures. Although the progress in inventory adjustments globally and the announcement of stimulus measures by China have helped to stem the economic decline, overall the world economy remained in a serious state from the end of last year. The economy in Japan remained difficult as the overall unemployment rate remained at historically high levels despite government stimulus measures at home and abroad that have begun to improve exports, production, and other factors.

Under this environment the Company Group worked to expand the scope of business for both the Optical Disc Mold Group, which handles mainly optical disc molds, and the Optical Communications Group, which handles mainly optical communication parts, by keeping existing customers and developing new ones, but customers had little incentive to make capital investments and therefore consolidated net sales for the first half were ¥2,310,335 thousand (down 41.9% year-on-year). The slow sales resulted in an operating loss of ¥507,506 thousand for the first half (an operating loss of ¥75,120 thousand in the same period the previous year) and an ordinary loss of ¥407,532 thousand (an ordinary profit of ¥39,855 thousand in the same period the previous year), and a net loss of ¥338,018 thousand (a net income of ¥35,903 thousand in the same period the previous year).

Performance by sector was as follows.

1) Optical Disc Mold Group

All optical disc mold manufacturers are running at low facility operation rates and have little incentive to make capital investments, so demand for optical disc molds and related maintenance remained low, resulting in net sales of ¥441,305 thousand (down 57.5% year-on-year). Due to declining sales, the Group posted an operating loss of ¥379,871 thousand (an operating loss of ¥157,523 thousand in the same period the previous year).

2) Optical Communications Group

Although the optical communications related market showed signs of a weak recovery led by China, it was not as strong as during the same period the previous year, resulting in net sales of ¥1,899,030 thousand (down 36.9% year-on-year). The drop in net sales as well as the decline in the sales of manufacturing equipment for components for optical communications, which have relatively high added value, resulted in an operating loss of ¥127,635 thousand (an operating profit of ¥82,403 thousand in the same period the previous year).

2. Qualitative information regarding consolidated financial position

Total assets at the end of the consolidated second quarter were ¥22,748,562 thousand, down ¥596,366 thousand from the end of the previous consolidated accounting year. Current assets were ¥15,926,105 thousand, down ¥533,062 thousand from the end of the previous consolidated accounting year. The main reason for this was the decrease in cash and cash equivalents from the acquisition of tangible fixed assets and the payment of dividends as well as a decrease in receivables. Noncurrent assets were ¥6,822,456 thousand, down ¥63,304 thousand from the end of the previous consolidated accounting year. The main reason for this was a decrease in intangible fixed assets.

Total liabilities at the end of the consolidated second quarter were ¥1,564,982 thousand, down ¥242,374 thousand from the end of the previous consolidated accounting year. The main reason for this was a decrease in accounts payable.

Total net assets at the end of the consolidated second quarter were ¥21,183,579 thousand, down ¥353,992 thousand from the end of the previous consolidated accounting year. The main reason for this was a decrease in retained earnings from the net loss and the payment of cash dividends.

3. Qualitative information regarding forecasts for consolidated financial results

The consolidated results forecast announced on May 14, 2009 was revised. For detailed information, please refer to the "Announcement Regarding the Revision to the Financial Results Forecast" released separately today (November 12, 2009).

4. Others

(1) Transfer of important subsidiaries during the period (Transfer of specified subsidiaries necessary to change the range of consolidation)

No applicable transfers

(2) Simplified accounting procedures and special accounting procedures applied in preparing the quarterly consolidated financial statements

· Simplified accounting procedures

Regarding the method used to calculate depreciation of fixed assets, for assets to which the declining balance method is applied, the amount of depreciation cost is distributed across the consolidated fiscal year.

(3) Changes in principle, procedure, display method, etc. relating to accounting procedures applied in preparing the quarterly consolidated financial statements

Not applicable

5. Consolidated Quarterly Financial Statements

(1) Consolidated quarterly balance sheets

(Unit: Thousands of yen)

	At the end of the current second quarter (as of September 30, 2009)	Summary of consolidated balance sheet at the end of the previous year (As of March 31, 2009)
Assets		
Current assets		
Cash and deposits	13,503,573	13,796,969
Notes and accounts receivable – trade	1,232,526	1,414,526
Merchandise and finished goods	205,436	195,104
Work in process	379,513	385,094
Raw materials and supplies	374,465	411,717
Income taxes receivable	10,579	17,790
Other	224,619	242,964
Allowance for doubtful accounts	(4,608)	(5,000)
Total current assets	15,926,105	16,459,167
Noncurrent assets		
Property, plant and equipment		
Buildings and structures	4,375,876	4,333,845
Accumulated depreciation	(2,168,725)	(2,092,483)
Buildings and structures, net	2,207,150	2,241,362
Machinery, equipment and vehicles	2,495,523	2,429,688
Accumulated depreciation	(1,917,238)	(1,822,423)
Machinery, equipment and vehicles, net	578,284	607,265
Land	2,211,508	2,211,508
Other	2,151,105	2,006,206
Accumulated depreciation	(1,466,416)	(1,379,992)
Other, net	684,688	626,213
Total property, plant and equipment	5,681,631	5,686,349
Intangible assets		
Goodwill	51,730	89,936
Other	78,801	87,814
Total intangible assets	130,531	177,751
Investments and other assets		
Investment securities	15,378	13,553
Real estate for investment, net	873,027	876,999
Other	122,986	132,703
Allowance for doubtful accounts	(1,099)	(1,597)
Total investments and other assets	1,010,293	1,021,659
Total noncurrent assets	6,822,456	6,885,761
Total assets	22,748,562	23,344,928

(Unit: Thousands of yen)

	At the end of the current second quarter (as of September 30, 2009)	Summary of consolidated balance sheet at the end of the previous year (As of March 31, 2009)
Liabilities		
Current liabilities		
Accounts payable – trade	256,528	449,504
Current portion of long-term loans payable	–	20,880
Income taxes payable	31,999	31,064
Other	643,803	694,493
Total current liabilities	932,331	1,195,942
Noncurrent liabilities		
Provision for retirement benefits	325,933	297,932
Long-term accounts payable – other	147,728	148,814
Long-term guarantee deposited	137,064	145,630
Long-term lease deposited	19,037	19,037
Other	2,888	–
Total noncurrent liabilities	632,651	611,414
Total liabilities	1,564,982	1,807,356
Net assets		
Shareholders' equity		
Capital stock	6,791,682	6,791,682
Capital surplus	10,571,419	10,571,419
Retained earnings	4,404,983	4,880,104
Treasury stock	(427,107)	(427,107)
Total shareholders' equity	21,340,977	21,816,099
Valuation and translation adjustments		
Valuation difference on available-for-sale securities	(2,870)	(4,840)
Foreign currency translation adjustment	(154,528)	(285,796)
Total valuation and translation adjustments	(157,398)	(290,637)
Minority interests	–	12,109
Total net assets	21,183,579	21,537,571
Total liabilities and net assets	22,748,562	23,344,928

(2) Consolidated Quarterly Income Statement
(Consolidated Second Quarter)

(Unit: Thousands of yen)

	Six months ended September 30, 2008 (from April 1, 2008 to September 30, 2008)	Six months ended September 30, 2009 (from April 1, 2009 to September 30, 2009)
Net sales	3,977,374	2,310,335
Cost of sales	2,719,346	1,758,736
Gross profit	1,258,027	551,599
Selling, general and administrative expenses	1,333,148	1,059,105
Operating loss	(75,120)	(507,506)
Non-operating income		
Interest income	49,638	42,561
Dividend income	250	220
Rental of real estate for investment	19,200	19,200
Foreign exchange gains	33,111	—
Other	22,383	50,697
Total non-operating income	124,583	112,679
Non-operating expenses		
Rent cost of real estate	7,206	6,607
Foreign exchange losses	—	4,721
Other	2,401	1,376
Total non-operating expenses	9,607	12,704
Ordinary income (loss)	39,855	(407,532)
Extraordinary income		
Gain on sales of noncurrent assets	112	—
Total extraordinary income	112	—
Extraordinary loss		
Loss on retirement of noncurrent assets	33	624
Loss on sales of noncurrent assets	—	469
Loss on valuation of investment securities	—	290
Total extraordinary losses	33	1,384
Income (loss) before income taxes and minority interests	39,934	(408,916)
Income taxes – current	35,431	7,369
Refund of income taxes for prior periods	—	(74,451)
Income taxes – deferred	(31,399)	8,294
Total income taxes	4,031	(58,787)
Minority interests in loss	—	(12,109)
Net income (loss)	35,903	(338,018)

(Consolidated Second Quarter)

(Unit: Thousands of yen)

	Three months ended September 30, 2008 (from July 1, 2008 to September 30, 2008)	Three months ended September 30, 2009 (from July 1, 2009 to September 30, 2009)
Net sales	2,228,829	1,262,597
Cost of sales	1,548,748	944,503
Gross profit	680,080	318,094
Selling, general and administrative expenses	684,382	524,004
Operating loss	(4,301)	(205,910)
Non-operating income		
Interest income	27,994	21,427
Dividend income	34	26
Rental of real estate for investment	9,600	9,600
Other	3,753	27,167
Total non-operating income	41,382	58,221
Non-operating expenses		
Rent cost of real estate	3,603	3,303
Foreign exchange losses	53,294	8,735
Other	274	934
Total non-operating expenses	57,171	12,973
Ordinary loss	(20,091)	(160,661)
Extraordinary income		
Gain on sales of noncurrent assets	68	—
Total extraordinary income	68	—
Extraordinary loss		
Loss on retirement of noncurrent assets	11	624
Loss on sales of noncurrent assets	—	(10)
Loss on valuation of investment securities	—	290
Total extraordinary losses	11	903
Income loss before income taxes and minority interests	(20,034)	(161,565)
Income taxes – current	25,306	5,325
Income taxes – deferred	(47,115)	(659)
Total income taxes	(21,808)	4,665
Minority interests in loss	—	(1,416)
Net income (loss)	1,774	(164,815)

(3) Consolidated Quarterly Cash Flow Statement

(Unit: Thousands of yen)

	Six months ended September 30, 2008 (from April 1, 2008 to September 30, 2008)	Six months ended September 30, 2009 (from April 1, 2009 to September 30, 2009)
Net cash provided by (used in) operating activities		
Income (loss) before income taxes and minority interests	39,934	(408,916)
Depreciation and amortization	310,064	240,863
Amortization of goodwill	38,587	39,237
Interest and dividend income	(49,889)	(42,781)
Proceeds from rent income	(19,200)	(19,200)
Loss (gain) on sales of noncurrent assets	(112)	469
Loss on retirement of noncurrent assets	33	624
Loss (gain) on valuation of investment securities	—	290
Increase (decrease) in allowance for doubtful accounts	(338)	(1,156)
Increase (decrease) in long-term accounts payable – other	—	(1,100)
Increase (decrease) in provision for retirement benefits	2,159	28,001
Foreign exchange losses (gains)	21	(3,773)
Decrease (increase) in notes and accounts receivable – trade	(462,270)	221,406
Decrease (increase) in inventories	196,877	63,699
Decrease (increase) in other assets	16,314	70,930
Increase (decrease) in notes and accounts payable – trade	128,170	(237,058)
Increase (decrease) in other liabilities	(4,238)	(55,973)
Subtotal	196,114	(104,438)
Interest and dividend income received	38,886	34,091
Income taxes refund	68,782	84,047
Income taxes paid	(11,547)	(17,177)
Net cash provided by (used in) operating activities	292,235	(3,477)
Net cash provided by (used in) investing activities		
Payments into time deposits	(4,716,501)	(4,171,521)
Proceeds from withdrawal of time deposits	4,801,190	4,171,640
Purchase of property, plant and equipment	(216,175)	(180,662)
Proceeds from sales of property, plant and equipment	1,589	576
Purchase of intangible assets	(7,312)	(3,139)
Purchase of investment securities	(152)	(144)
Proceeds from rental of real estate for investment	19,200	19,200
Expense from payment of guaranty money paid	—	(35,583)
Other income	—	4,076
Other payments	—	(1,563)
Other	132	—
Net cash provided by (used in) investing activities	(118,029)	(197,120)

(Unit: Thousands of yen)

	Six months ended September 30, 2008 (from April 1, 2008 to September 30, 2008)	Six months ended September 30, 2009 (from April 1, 2009 to September 30, 2009)
Net cash provided by (used in) financing activities		
Repayment of long-term loans payable	—	(20,880)
Purchase of treasury stock	(159)	—
Cash dividends paid	(275,982)	(137,102)
Net cash provided by (used in) financing activities	(276,141)	(157,982)
Effect of exchange rate fluctuations on cash and cash equivalents	(33,640)	61,530
Net increase (decrease) in cash and cash equivalents	(135,576)	(297,049)
Cash and cash equivalents at beginning of period	2,857,613	2,218,619
Cash and cash equivalents at end of period	2,722,037	1,921,570

(4) Notes on premise as a going concern
No applicable items

(5) Segment Information

a. Segment Information by Business Type

Previous Consolidated Second Quarter (from July 1, 2008 to September 30, 2008)

(Unit: Thousands of yen)

	Optical Disc Mold Group	Optical Communications Group	Total	Elimination or Company-total	Consolidated
Net Sales					
(1) Net sales to external customers	463,530	1,765,299	2,228,829	–	2,228,829
(2) Internal net sales or transfer amount between segments	–	–	–	–	–
Total	463,530	1,765,299	2,228,829	–	2,228,829
Operating Income or (Loss)	(76,095)	71,795	(4,301)	–	(4,301)

Current Consolidated Second Quarter (from July 1, 2009 to September 30, 2009)

(Unit: Thousands of yen)

	Optical Disc Mold Group	Optical Communications Group	Total	Elimination or Company-total	Consolidated
Net Sales					
(1) Net sales to external customers	236,509	1,026,088	1,262,597	–	1,262,597
(2) Internal net sales or transfer amount between segments	–	–	–	–	–
Total	236,509	1,026,088	1,262,597	–	1,262,597
Operating (Loss)	(190,547)	(15,362)	(205,910)	–	(205,910)

Notes:

1. The business category is defined in consideration of the product group and market similarity.

2. Main products by business category

Previous Consolidated Second Quarter

(1) Optical Disc Mold Group:

Molds for optical disc molding, molds for powder metallurgy molding and others

(2) Optical Communications Group:

Optical connectors, optical connector cables, optical attenuators, ferrules, isolators, optical connector polishing machines and others

Current Consolidated Second Quarter

(1) Optical Disc Mold Group:

Molds for optical disc molding, molds for powder metallurgy molding, lenses and others

(2) Optical Communications Group:

Optical connectors, optical connector cables, optical attenuators, ferrules, isolators, optical connector polishing machines, passive optical transmitters and others

Previous Consolidated Second Quarter (from April 1, 2008 to September 30, 2008)

(Unit: Thousands of yen)

	Optical Disc Mold Group	Optical Communications Group	Total	Elimination or Company-total	Consolidated
Net Sales					
(1) Net sales to external customers	966,773	3,010,600	3,977,374	–	3,977,374
(2) Internal net sales or transfer amount between segments	–	–	–	–	–
Total	966,773	3,010,600	3,977,374	–	3,977,374
Operating Income or (Loss)	(157,523)	82,403	(75,120)	–	(75,120)

Current Consolidated Second Quarter (from April 1, 2009 to September 30, 2009)

(Unit: Thousands of yen)

	Optical Disc Mold Group	Optical Communications Group	Total	Elimination or Company-total	Consolidated
Net Sales					
(1) Net sales to external customers	411,305	1,899,030	2,310,335	–	2,310,335
(2) Internal net sales or transfer amount between segments	–	–	–	–	–
Total	411,305	1,899,030	2,310,335	–	2,310,335
Operating (Loss)	(379,871)	(127,635)	(507,506)	–	(507,506)

Notes:

1. The business category is defined in consideration of the product group and market similarity.

2. Main products by business category

Previous Consolidated Second Quarter

(1) Optical Disc Mold Group:

Molds for optical disc molding, molds for powder metallurgy molding and others

(2) Optical Communications Group:

Optical connectors, optical connector cables, optical attenuators, ferrules, isolators, optical connector polishing machines and others

Current Consolidated Second Quarter

(1) Optical Disc Mold Group:

Molds for optical disc molding, molds for powder metallurgy molding, lenses and others

(2) Optical Communications Group:

Optical connectors, optical connector cables, optical attenuators, ferrules, isolators, optical connector polishing machines, passive optical transmitters and others

3. Changes in the method of accounting procedures

Previous Consolidated Second Quarter

(Accounting standards related to valuation of inventory assets)

Starting from the current consolidated first quarter, "Accounting standards related to valuation of inventory assets" (Corporate accounting standard No. 9, July 5, 2006) is applied. As a result of this change, the operating loss in the Optical Disc Mold Group increased by ¥5,642 thousand, and the operating income in the Optical Communications Group declined by ¥56,228 thousand.

Segment Information by Location

Previous Consolidated Second Quarter (from July 1, 2008 to September 30, 2008)

(Unit: Thousands of yen)

	Japan	North America	Asia	Europe	Total	Elimination or Company-total	Consolidated
Net Sales							
(1) Net sales to external customers	973,407	333,102	494,575	427,744	2,228,829	—	2,228,829
(2) Internal net sales or transfer amount between segments	678,317	7,026	411,507	353	1,097,205	(1,097,205)	—
Total	1,651,724	340,129	906,083	428,097	3,326,035	(1,097,205)	2,228,829
Operating Income or (Loss)	(96,203)	20,741	82,844	11,943	19,326	(23,627)	(4,301)

Current Consolidated Second Quarter (from July 1, 2009 to September 30, 2009)

(Unit: Thousands of yen)

	Japan	North America	Asia	Europe	Total	Elimination or Company-total	Consolidated
Net Sales							
(1) Net sales to external customers	582,125	171,581	307,173	201,717	1,262,597	—	1,262,597
(2) Internal net sales or transfer amount between segments	244,241	132	242,824	—	487,198	(487,198)	—
Total	826,367	171,713	549,997	201,717	1,749,796	(487,198)	1,262,597
Operating Income or (Loss)	(276,839)	(4,185)	56,800	(7,469)	(231,694)	25,784	(205,910)

Previous Consolidated Second Quarter (from April 1, 2008 to September 30, 2008)

(Unit: Thousands of yen)

	Japan	North America	Asia	Europe	Total	Elimination or Company-total	Consolidated
Net Sales							
(1) Net sales to external customers	1,914,293	648,562	657,150	757,367	3,977,374	—	3,977,374
(2) Internal net sales or transfer amount between segments	1,365,321	10,158	911,217	353	2,287,050	(2,287,050)	—
Total	3,279,614	658,720	1,568,368	757,721	6,264,425	(2,287,050)	3,977,374
Operating Income or (Loss)	(244,510)	28,557	127,421	20,400	(68,131)	(6,988)	(75,120)

Current Consolidated Second Quarter (from April 1, 2009 to September 30, 2009)

(Unit: Thousands of yen)

	Japan	North America	Asia	Europe	Total	Elimination or Company-total	Consolidated
Net Sales							
(1) Net sales to external customers	1,017,820	352,604	529,534	410,375	2,310,335	—	2,310,335
(2) Internal net sales or transfer amount between segments	499,515	960	503,115	296	1,003,888	(1,003,888)	—
Total	1,517,336	353,565	1,032,650	410,671	3,314,223	(1,003,888)	2,310,335
Operating Income or (Loss)	(614,436)	(16,320)	93,358	(4,683)	(542,081)	34,575	(507,506)

Notes:

- The category of country or territory is based on geographical proximity.
- Details of countries and territories belonging to categories other than Japan are as follows:

- North America: U.S.A.
- Asia: China, Taiwan
- Europe: Germany

3. Changes in accounting principles

Previous Consolidated Second Quarter

(Accounting standards related to valuation of inventory assets)

Starting from the current consolidated first quarter, "Accounting standards related to valuation of inventory assets" (Corporate accounting standard No. 9, July 5, 2006) is applied. As a result of this change, the operating loss in Japan increased by ¥60,757 thousand and operating income declined by ¥1,113 thousand in Asia.

Overseas Net Sales

Previous Consolidated Second Quarter (from July 1, 2008 to September 30, 2008)

(Unit: Thousands of yen)

	America and Regions	Europe and Regions	Asia and Other Regions	Total
I. Overseas net sales	333,102	440,222	547,262	1,320,587
II. Consolidated net sales	–	–	–	2,228,829
III. Ratio of overseas net sales to consolidated net sales	14.9%	19.8%	24.6%	59.3%

Current Consolidated Second Quarter (from July 1, 2009 to September 30, 2009)

(Unit: Thousands of yen)

	America and Regions	Europe and Regions	Asia and Other Regions	Total
I. Overseas net sales	171,581	201,852	342,882	716,316
II. Consolidated net sales	–	–	–	1,262,597
III. Ratio of overseas net sales to consolidated sales amount	13.6%	16.0%	27.1%	56.7%

Previous Consolidated Second Quarter (from April 1, 2008 to September 30, 2008)

(Unit: Thousands of yen)

	America and Regions	Europe and Regions	Asia and Other Regions	Total
IV. Overseas net sales	648,562	798,012	780,821	2,227,397
V. Consolidated net sales	–	–	–	3,977,374
VI. Ratio of overseas net sales to consolidated net sales	16.3%	20.1%	19.6%	56.0%

Current Consolidated Second Quarter (from April 1, 2009 to September 30, 2009)

(Unit: Thousands of yen)

	America and Regions	Europe and Regions	Asia and Other Regions	Total
IV. Overseas net sales	352,604	410,511	589,747	1,352,863
V. Consolidated net sales	–	–	–	2,310,335
VI. Ratio of overseas net sales to consolidated sales amount	15.3%	17.8%	25.5%	58.6%

Notes:

1. The category of country or territory is based on geographical proximity.
2. Details of countries and territories belonging to categories other than Japan are as follows:
 - (1) North America: U.S.A.
 - (2) Europe: Germany
 - (3) Asia: China, Taiwan
3. Overseas net sales mean the sales amount of our Company and consolidated subsidiaries in countries and territories other than Japan.

(6) Notes on when there is a significant change to the shareholders' equity

No applicable items

6. Other Information

No applicable items