

**Summary of Financial Statements for the Third Quarter
of the Fiscal Year 2010**



February 12, 2010
Listed market: JASDAQ

Listed company name SEIKOH GIKEN Co., Ltd.
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Due date of quarterly financial statements submission February 12, 2010
Date of dividend payment -

(All amounts rounded down to the nearest million yen)

1. Consolidated business results for the third quarter of fiscal 2010 (April 1, 2009 to December 31, 2009)

(1) Consolidated business performance (accumulated total)

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

	Net sales		Operating income		Ordinary income		Net income	
	Million yen	%	Million yen	%	Million yen	%	Million yen	%
Nine months ended December 31, 2009	3,366	(38.5)	(740)	—	(591)	—	(510)	—
Nine months ended December 31, 2008	5,476	—	(287)	—	(204)	—	(294)	—

	Net profit per share		Fully diluted net profit per share	
	Yen		Yen	
Nine months ended December 31, 2009	(55.85)		—	
Nine months ended December 31, 2008	(31.99)		—	

(2) Consolidated financial position

	Total assets		Net assets		Shareholders' equity ratio		Net assets per share	
	Million yen	Yen	Million yen	Yen	%	Yen	Yen	
Nine months ended December 31, 2009	22,268	—	20,864	—	93.7	—	2,282.76	
Fiscal year ended March 31, 2009	23,344	—	21,537	—	92.2	—	2,355.04	

(Reference) Shareholders' equity Nine months ended December 31, 2009 20,864 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 third 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 third quarter: None

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: Exist

(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):

[Nine months ended December 31, 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:

[Nine months ended December 31, 2009] 193,532 shares / [Fiscal year ended March 31, 2009] 193,482 shares

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

[Nine months ended December 31, 2009] 9,140,162 shares / [Nine months ended December 31, 2008] 9,193,588 shares

Qualitative information and financial statements**1. Qualitative information regarding consolidated financial results**

The world economy during the current consolidated fiscal year began to recover in Asia, but the unemployment rate rose sharply in Europe and the United States, so the overall situation remains severe. The Japanese economy has been helped by the economic recovery in Asia and government measures such as subsidies for buying eco cars, which have increased exports and production and kick-started a recovery in personal consumption of durable goods. However, weak profits for companies have resulted in stagnant capital investment and employment as well as accelerating deflation, so the situation remains difficult.

In this environment, the Company Group is striving to retain existing customers while developing new ones in both the Optical Disc Mold Group, which handles mainly optical disc molds, and the Optical Communications Group, which handles mainly optical communication parts, but customers have little keenness towards capital investments, resulting in consolidated net sales of ¥3,366,085 thousand (down 38.5% year-on-year) for the nine months ended December 31, 2009. The slow sales produced an operating loss of ¥740,068 thousand (operating loss of ¥287,233 thousand in the previous period), and ordinary loss of ¥591,336 thousand (ordinary loss of ¥204,738 thousand in the previous period), and a net loss of ¥510,441 thousand (loss of ¥294,076 thousand in the previous period).

Performance by sector was as follows.

1) Optical Disc Mold Group

The equipment operation rates and keenness towards capital investment by all optical disc mold manufacturers remained stagnant, which resulted in low demand for molds for optical disc molds and related maintenance with sales of ¥607,734 thousand (down 50.9% year-on-year). The decline in sales resulted in an operating loss of ¥554,955 thousand (operating loss of ¥284,285 thousand in the previous period).

2) Optical Communications Group

Although the optical communications related market showed signs of a gradual recovery led by China, demand was not as strong as during the previous period, resulting in sales of ¥2,758,351 thousand (down 34.9% year-on-year). The decline in sales resulted in an operating loss of ¥185,112 thousand (an operating loss of ¥2,947 thousand in the previous period).

2. Qualitative information regarding consolidated financial position

Total assets at the end of the third quarter were ¥22,268,925 thousand, down ¥1,076,002 thousand from the end of the previous consolidated accounting year. Current assets were ¥15,507,831 thousand, down ¥951,336 thousand from the end of the previous consolidated accounting year. The main reasons for this were a decrease in cash and deposits due to the acquisition of tangible fixed assets and the payment of dividends and a decrease in receivables. Fixed assets were ¥6,761,094 thousand, up ¥124,666 thousand from the end of the previous consolidated accounting year. The main reason for this was the continued depreciation.

Total liabilities at the end of the current third quarter were ¥1,404,207 thousand, down ¥403,149 thousand from the end of the previous consolidated accounting year. The main reason for this was a decrease in payables.

Total net assets at the end of the current third quarter were ¥20,864,718 thousand, down ¥672,853 thousand from the end of the previous consolidated accounting year. The main reasons for this were a net loss for the current term and the decrease in retained earnings due to the payment of dividends.

3. Qualitative information regarding forecasts for consolidated financial results

The earnings forecast for the year ending March 2010 remains unchanged from that announced on 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 third quarter (as of December 31, 2009)	Summary of consolidated balance sheet at the end of the previous year (As of March 31, 2009)
Assets		
Current assets		
Cash and deposits	13,307,438	13,796,969
Notes and accounts receivable – trade	1,107,840	1,414,526
Merchandise and finished goods	220,450	195,104
Work in process	351,813	385,094
Raw materials and supplies	315,433	411,717
Income taxes receivable	19,022	17,790
Other	188,652	242,964
Allowance for doubtful accounts	(2,820)	(5,000)
Total current assets	15,507,831	16,459,167
Noncurrent assets		
Property, plant and equipment		
Buildings and structures	4,355,797	4,333,845
Accumulated depreciation	(2,201,426)	(2,092,483)
Buildings and structures, net	2,154,370	2,241,362
Machinery, equipment and vehicles	2,406,390	2,429,688
Accumulated depreciation	(1,884,404)	(1,822,423)
Machinery, equipment and vehicles, net	521,985	607,265
Land	2,211,508	2,211,508
Other	2,242,158	2,006,206
Accumulated depreciation	(1,483,727)	(1,379,992)
Other, net	758,430	626,213
Total property, plant and equipment	5,646,295	5,686,349
Intangible assets		
Goodwill	31,917	89,936
Other	70,331	87,814
Total intangible assets	102,248	177,751
Investments and other assets		
Investment securities	15,030	13,553
Real estate for investment, net	871,041	876,999
Other	127,577	132,703
Allowance for doubtful accounts	(1,099)	(1,597)
Total investments and other assets	1,012,550	1,021,659
Total noncurrent assets	6,761,094	6,885,761
Total assets	22,268,925	23,344,928

(Unit: Thousands of yen)

	At the end of the current Third quarter (as of December 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	182,799	449,504
Current portion of long-term loans payable	–	20,880
Income taxes payable	26,928	31,064
Other	575,901	694,493
Total current liabilities	785,628	1,195,942
Noncurrent liabilities		
Provision for retirement benefits	315,975	297,932
Long-term accounts payable – other	147,712	148,814
Long-term guarantee deposited	132,780	145,630
Long-term lease deposited	19,037	19,037
Other	3,072	–
Total noncurrent liabilities	618,578	611,414
Total liabilities	1,404,207	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	4,232,560	4,880,104
Treasury stock	(427,143)	(427,107)
Total shareholders' equity	21,168,519	21,816,099
Valuation and translation adjustments		
Valuation difference on available-for-sale securities	(3,303)	(4,840)
Foreign currency translation adjustment	(300,497)	(285,796)
Total valuation and translation adjustments	(303,801)	(290,637)
Minority interests	–	12,109
Total net assets	20,864,718	21,537,571
Total liabilities and net assets	22,268,925	23,344,928

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

(Unit: Thousands of yen)

	Nine months ended December 31, 2008 (from April 1, 2008 to December 31, 2008)	Nine months ended December 31, 2009 (from April 1, 2009 to December 31, 2009)
Net sales	5,476,006	3,366,085
Cost of sales	3,831,289	2,547,043
Gross profit	1,644,716	819,042
Selling, general and administrative expenses	1,931,950	1,559,110
Operating loss	(287,233)	(740,068)
Non-operating income		
Interest income	75,703	56,721
Dividend income	396	338
Rental of real estate for investment	28,800	28,800
Foreign exchange gains	—	16,619
Other	30,403	59,105
Total non-operating income	135,303	161,585
Non-operating expenses		
Rent cost of real estate	10,809	9,910
Foreign exchange losses	39,521	—
Other	2,477	2,942
Total non-operating expenses	52,808	12,853
Ordinary loss	(204,738)	(591,336)
Extraordinary income		
Gain on sales of noncurrent assets(loss)	110	1,815
Reversal of allowance for doubtful accounts	4	1,546
Gain on abolishment of retirement benefit plan	—	21,439
Total extraordinary income	114	24,800
Extraordinary loss		
Loss on retirement of noncurrent assets	1,438	4,927
Loss on sales of noncurrent assets	—	440
Loss on valuation of investment securities	2,089	290
Total extraordinary losses	3,527	5,658
Net loss before taxes and other adjustments	(208,150)	(572,193)
Income taxes – current	47,950	17,880
Refund of income taxes for prior periods	—	(74,451)
Income taxes – deferred	37,975	6,928
Total income taxes	85,925	(49,642)
Minority interests in loss	—	(12,109)
Net loss	(294,076)	(510,441)

(Consolidated Second Quarter)

(Unit: Thousands of yen)

	Three months ended December 31, 2008 (from October 1, 2008 to December 31, 2008)	Three months ended December 31, 2009 (from October 1, 2008 to December 31, 2009)
Net sales	1,498,631	1,055,750
Cost of sales	1,111,942	788,307
Gross profit	386,689	267,442
Selling, general and administrative expenses	598,802	500,014
Operating loss	(212,113)	(232,571)
Non-operating income		
Interest income	26,064	14,160
Dividend income	146	118
Rental of real estate for investment	9,600	9,600
Foreign exchange gains	—	21,340
Other	8,020	8,408
Total non-operating income	43,830	53,627
Non-operating expenses		
Foreign exchange losses	72,633	—
Rent cost of real estate	3,603	3,303
Office transfer expenses	—	1,400
Other	75	166
Total non-operating expenses	76,312	4,869
Ordinary loss	(244,594)	(183,813)
Extraordinary income		
Gain on sales of noncurrent assets	(1)	1,815
Reversal of allowance for doubtful accounts	4	1,555
Gain on abolishment of retirement benefit plan	—	21,439
Total extraordinary income	2	24,810
Extraordinary loss		
Loss on retirement of noncurrent assets	1,404	4,302
Loss on sales of noncurrent assets	—	(28)
Loss on valuation of investment securities	2,089	—
Total extraordinary losses	3,493	4,273
Net loss before taxes and other adjustments	(248,085)	(163,277)
Income taxes – current	12,518	10,510
Income taxes – deferred	69,375	(1,365)
Total income taxes	81,894	9,145
Net loss	(329,979)	(172,422)

(3) Consolidated Quarterly Cash Flow Statement

(Unit: Thousands of yen)

	Nine months ended December 31, 2008 (from April 1, 2008 to December 31, 2008)	Nine months ended December 31, 2009 (from April 1, 2008 to December 31, 2009)
Net cash provided by (used in) operating activities		
Net loss before taxes and other adjustments	(208,150)	(572,193)
Depreciation and amortization	477,803	360,504
Amortization of goodwill	56,518	58,272
Loss (gain) on valuation of investment securities	2,089	290
Interest and dividend income	(76,099)	(57,060)
Proceeds from rent income	(28,800)	(28,800)
Loss (gain) on sales of noncurrent assets	(110)	(1,374)
Loss on retirement of noncurrent assets	1,438	4,927
Increase (decrease) in allowance for doubtful accounts	(277)	(2,672)
Increase (decrease) in long-term accounts payable – other	–	(1,100)
Increase (decrease) in provision for retirement benefits	16,263	18,042
Foreign exchange losses (gains)	162	516
Decrease (increase) in notes and accounts receivable – trade	(78,271)	308,008
Decrease (increase) in inventories	110,497	102,390
Decrease (increase) in other assets	(3,274)	56,932
Increase (decrease) in notes and accounts payable – trade	72,702	(266,438)
Increase (decrease) in other liabilities	(191,802)	(132,948)
Subtotal	150,687	(152,700)
Interest and dividend income received	95,035	87,782
Income taxes refund	68,782	93,485
Income taxes paid	(31,441)	(32,719)
Net cash provided by (used in) operating activities	283,063	(4,151)
Net cash provided by (used in) investing activities		
Payments into time deposits	(11,726,395)	(10,803,671)
Proceeds from withdrawal of time deposits	11,311,190	11,277,363
Purchase of property, plant and equipment	(315,338)	(319,555)
Proceeds from sales of property, plant and equipment	15,167	541
Purchase of intangible assets	(8,545)	(3,139)
Purchase of investment securities	(248)	(229)
Proceeds from rental of real estate for investment	28,800	28,800
Expense from payment of guaranty money paid	–	(33,431)
Payments of loans receivable	(50,000)	–
Other income	–	4,076
Other payments	–	(2,321)
Other	(674)	–
Net cash provided by (used in) investing activities	(746,044)	148,429

(Unit: Thousands of yen)

	Nine months ended December 31, 2008 (from April 1, 2008 to December 31, 2008)	Nine months ended December 31, 2009 (from April 1, 2008 to December 31, 2009)
Net cash provided by (used in) financing activities		
Repayment of long-term loans payable	—	(20,880)
Purchase of treasury stock	(56,610)	(35)
Cash dividends paid	(275,982)	(137,102)
Net cash provided by (used in) financing activities	(332,592)	(158,018)
Effect of exchange rate fluctuations on cash and cash equivalents	(78,767)	(1,581)
Net increase (decrease) in cash and cash equivalents	(874,340)	(15,322)
Cash and cash equivalents at beginning of period	2,857,613	2,218,619
Cash and cash equivalents at end of period	1,983,272	2,203,297

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

(5) Segment Information

Segment Information by Business Type

Previous Consolidated Third Quarter (from October 1, 2008 to December 31, 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	270,037	1,228,594	1,498,631	–	1,498,631
(2) Internal net sales or transfer amount between segments	–	–	–	–	–
Total	270,037	1,228,594	1,498,631	–	1,498,631
Operating Income or (Loss)	(126,762)	(85,350)	(212,113)	–	(212,113)

Current Consolidated Third Quarter (from October 1, 2009 to December 31, 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	196,428	859,321	1,055,750	–	1,055,750
(2) Internal net sales or transfer amount between segments	–	–	–	–	–
Total	196,428	859,321	1,055,750	–	1,055,750
Operating (Loss)	(175,089)	(57,482)	(232,571)	–	(232,571)

Notes:

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

2. Main products by business category

Previous Consolidated Third 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 Third 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 Third Quarter (from April 1, 2008 to December 31, 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	1,236,811	4,239,194	5,476,006	–	5,476,006
(2) Internal net sales or transfer amount between segments	–	–	–	–	–
Total	1,236,811	4,239,194	5,476,006	–	5,476,006
Operating (Loss)	(284,285)	(2,947)	(287,233)	–	(287,233)

Current Consolidated Third Quarter (from April 1, 2009 to December 31, 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	607,734	2,758,351	3,366,085	–	3,366,085
(2) Internal net sales or transfer amount between segments	–	–	–	–	–
Total	607,734	2,758,351	3,366,085	–	3,366,085
Operating (Loss)	(554,955)	(185,112)	(740,068)	–	(740,068)

Notes:

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

2. Main products by business category

Previous Consolidated Third 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 Third 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 Third 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 ¥7,709 thousand, and the operating loss in the Optical Communications Group increased by ¥47,010 thousand.

Segment Information by Location

Previous Consolidated Third Quarter (from October 1, 2008 to December 31, 2008)

(Unit: Thousands of yen)

	Japan	North America	Asia	Europe	Total	Elimination or Company-total	Consolidated
Net Sales							
(1) Net sales to external customers	561,788	346,911	394,355	195,576	1,498,631	—	1,498,631
(2) Internal net sales or transfer amount between segments	473,657	2,816	291,275	—	767,749	(767,749)	—
Total	1,035,446	349,727	685,631	195,576	2,266,381	(767,749)	1,498,631
Operating Income or (Loss)	(278,630)	20,337	33,945	(6,007)	(230,353)	18,240	(212,113)

Current Consolidated Second Quarter (from October 1, 2009 to December 31, 2009)

(Unit: Thousands of yen)

	Japan	North America	Asia	Europe	Total	Elimination or Company-total	Consolidated
Net Sales							
(1) Net sales to external customers	457,200	175,488	280,867	142,193	1,055,750	—	1,055,750
(2) Internal net sales or transfer amount between segments	280,783	1,413	227,865	289	510,352	(510,352)	—
Total	737,984	176,902	508,732	142,483	1,566,102	(510,352)	1,055,750
Operating Income or (Loss)	(300,288)	3,113	60,865	(10,690)	(247,000)	14,428	(282,571)

Previous Consolidated Third Quarter (from April 1, 2008 to December 31, 2008)

(Unit: Thousands of yen)

	Japan	North America	Asia	Europe	Total	Elimination or Company-total	Consolidated
Net Sales							
(1) Net sales to external customers	2,476,082	995,473	1,051,506	952,943	5,476,006	—	5,476,006
(2) Internal net sales or transfer amount between segments	1,838,978	12,974	1,202,493	353	3,054,800	(3,054,800)	—
Total	4,315,060	1,008,448	2,253,999	953,297	8,530,806	(3,054,800)	5,476,006
Operating Income or (Loss)	(523,140)	48,894	161,367	14,392	(298,485)	11,252	(287,233)

Current Consolidated Third Quarter (from April 1, 2009 to December 31, 2009)

(Unit: Thousands of yen)

	Japan	North America	Asia	Europe	Total	Elimination or Company-total	Consolidated
Net Sales							
(1) Net sales to external customers	1,475,021	528,093	810,401	552,569	3,366,085	—	3,366,085
(2) Internal net sales or transfer amount between segments	780,299	2,374	730,980	585	1,514,240	(1,514,240)	—
Total	2,255,320	530,467	1,541,382	553,155	4,880,326	(1,514,240)	3,366,085
Operating Income or (Loss)	(914,715)	(13,206)	154,224	(15,374)	(789,071)	49,033	(740,068)

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 Third 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 ¥53,768 thousand and operating income declined by ¥951 thousand in Asia.

Overseas Net Sales

Previous Consolidated Third Quarter (from October 1, 2008 to December 31, 2008)

(Unit: Thousands of yen)

	America and Regions	Europe and Regions	Asia and Other Regions	Total
I. Overseas net sales	346,911	195,576	429,195	971,682
II. Consolidated net sales	–	–	–	1,498,631
III. Ratio of overseas net sales to consolidated net sales	23.1%	13.1%	28.6%	64.8%

Current Consolidated Second Quarter (from October 1, 2009 to December 31, 2009)

(Unit: Thousands of yen)

	America and Regions	Europe and Regions	Asia and Other Regions	Total
I. Overseas net sales	175,488	142,193	310,482	628,164
II. Consolidated net sales	–	–	–	1,055,750
III. Ratio of overseas net sales to consolidated sales amount	16.6%	13.5%	29.4%	59.5%

Previous Consolidated Third Quarter (from April 1, 2008 to December 31, 2008)

(Unit: Thousands of yen)

	America and Regions	Europe and Regions	Asia and Other Regions	Total
IV. Overseas net sales	995,473	993,589	1,210,017	3,199,079
V. Consolidated net sales	–	–	–	5,476,006
VI. Ratio of overseas net sales to consolidated net sales	18.2%	18.1%	22.1%	58.4%

Current Consolidated Third Quarter (from April 1, 2009 to December 31, 2009)

(Unit: Thousands of yen)

	America and Regions	Europe and Regions	Asia and Other Regions	Total
IV. Overseas net sales	528,093	552,705	900,229	1,981,028
V. Consolidated net sales	–	–	–	3,366,085
VI. Ratio of overseas net sales to consolidated sales amount	15.7%	16.4%	26.8%	58.9%

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.
 - Europe: Germany
 - Asia: China, Taiwan
- 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