

**Consolidated Financial Information**  
for the Second Quarter of the Fiscal Year Ending March 31, 2010

November 6, 2009

Registered

Company Name: **MINEBEA CO., LTD.** Common Stock Listings: Tokyo, Osaka and Nagoya

Code No: 6479 (URL <http://www.minebea.co.jp>)

Representative: Yoshihisa Kainuma Representative Director, President and Chief Executive Officer

Contact: Satoshi Yoneda General Manager of Accounting Department

Quarterly report filing date: November 12, 2009

Expected date of payment for dividends: December 4, 2009

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(Amounts less than one million yen have been omitted.)

1. Business performance (April 1, 2009 through September 30, 2009)

(1) Consolidated Results of Operations (Year-to-date) (%: Changes from corresponding period of previous fiscal year)

	Net sales (millions of yen)	% Change	Operating income (millions of yen)	% Change	Ordinary income (millions of yen)	% Change
Six months ended Sep. 30, 2009	109,268	(27.5)	2,115	(81.9)	1,029	(90.6)
Six months ended Sep. 30, 2008	150,613	—	11,698	—	10,891	—

	Net income (millions of yen)	% Change	Net income per share (yen)	Fully diluted net income per share (yen)
Six months ended Sep. 30, 2009	(364)	—	(0.94)	—
Six months ended Sep. 30, 2008	6,205	—	15.55	—

(2) Consolidated Financial Position

	Total assets (millions of yen)	Net assets (millions of yen)	Equity ratio (%)	Net assets per share (yen)
As of September 30, 2009	271,541	98,096	35.7	249.38
As of March 31, 2009	285,396	106,762	37.1	271.93

(Reference) Shareholders' equity: As of September 30, 2009: 97,001 million yen

As of March 31, 2009: 105,776 million yen

2. Dividends

(Record date)	Dividends per share				
	End of first quarter (yen)	End of second quarter (yen)	End of third quarter (yen)	Year-end (yen)	For the year (yen)
Year ended March 31, 2009	—	5.00	—	2.00	7.00
Year ended March 31, 2010	—	3.00			
Year ended March 31, 2010 (Forecast)			—	4.00	7.00

(Notes) Change in the current quarter to dividend forecast: None

3. Prospect for the next fiscal year (April 1, 2009 through March 31, 2010)

(%: Changes from previous fiscal year)

	Net sales (millions of yen)	% Change	Operating income (millions of yen)	% Change	Ordinary income (millions of yen)	% Change
Year ended March 31, 2010	200,000	(21.9)	10,000	(25.4)	7,600	(34.2)
	~230,000	~(10.2)	~14,000	~4.4	~11,300	~(2.2)

	Net income (millions of yen)	% Change	Net income per share (yen)
Year ended March 31, 2010	3,500	43.4	9.00
	~6,500	~166.3	~16.71

(Notes) Change in the current quarter to consolidated results forecast: None

#### 4. Others

- (1) Changes in significant subsidiaries during the quarter (Changes in certain subsidiaries resulting in change in the scope of consolidation): None
- (2) Application of simplified accounting and accounting peculiar to preparation of quarterly consolidated financial statements: None
- (3) Changes in accounting principles, procedures, presentations, etc. for preparation of quarterly consolidated financial statements (Changes to be stated in changes in significant matters that are fundamental to preparation of quarterly consolidated financial statements)
  1. Changes associated with revision of accounting standards, etc: None
  2. Changes other than 1: Yes(Notes) For details, see [Qualitative Data, Financial Statements, Etc.] and 4. Others on page 4.
- (4) Number of shares outstanding (Common stock)
  1. Number of shares outstanding at end of period (Including treasury stock)
    - As of September 30, 2009: 399,167,695 shares
    - As of March 31, 2009: 399,167,695 shares
  2. Number of treasury shares at end of period
    - As of September 30, 2009: 10,192,247 shares
    - As of March 31, 2009: 10,188,002 shares
  3. Average number of shares (Quarterly cumulative period)
    - Six months ended September 30, 2009: 388,976,369 shares
    - Six months ended September 30, 2008: 398,995,899 shares

#### \* Explanation for appropriate use of financial forecasts and other special remarks

The above-mentioned forecasts are based on the information available as of the date when this information is disclosed, as well as on the assumptions as of the disclosing date of this information related with unpredictable parameters that are probable to affect our future business performances in the end. In other words, our actual performances are likely to differ greatly from these estimates depending on various factors that will take shape from now on. As for the assumptions used for these forecasts and other related items, please refer to [Qualitative Data, Financial Statements, Etc.] and 3. Qualitative Data on Consolidated Earnings Forecasts on page 4.

## 1. Qualitative Data on Consolidated Operating Results

During the current second quarter (accumulated period: April 1, 2009 to September 30, 2009), the Japanese economy continued a decrease in capital investment, reflecting severe corporate earnings, and the employment and income environment was in difficult conditions. However, owing primarily to increases in public investment and exports, the economy generally showed signs of recovery in the second half of the period. In the U.S., the economy continued to deteriorate under the severe financial environment, but it showed signs of having bottomed out in the second half of the period, due to progress in inventory adjustment and other factors. The European economy was also in a difficult situation, but it showed signs that the fall was coming to an end in the second half of the period. The Chinese economy made a recovery in domestic demand, helped by increasing public spending, and in other Asian countries also, the economies witnessed signs of pickup.

Under these management circumstances, although we strove to implement sweeping cost reduction measures, develop new technologies and high value-added products, and promote sales expansion activities, in order to further increase earnings, net sales fell mainly due to the deterioration of market conditions and currency fluctuations (the appreciation of the yen). In addition, the effects of deterioration in manufacturing costs caused by a substantial production cutback at the end of the previous fiscal year, and earnings continued to be in a severe situation.

As a result, net sales decreased 41,345 million yen (-27.5%) year on year, to 109,268 million yen, operating income fell 9,583 million yen (-81.9%) year on year, to 2,115 million yen, and ordinary income declined 9,862 million yen (-90.6%) year on year, to 1,029 million yen. Net income fell 6,569 million yen year on year, to a loss of 364 million yen.

However, on a quarterly basis, the operating results in the current second quarter showed an approximately 11% increase in net sales compared to the previous first quarter, against a backdrop of certain economic pickups mainly in Japan and Asia. Operating income returned to the black, due to progress in the improvement of manufacturing costs resulting from month-after-month recovery in production and sales and cost reduction effects.

### (1) Performance by business segment is as follows:

Our products in the Machined components business segment include ball bearings, which are our mainstay product; mechanical components such as rod-end bearings primarily for use in aircraft and pivot assemblies for use in hard disk drives (HDDs); fasteners for automobiles and aircraft; and defense-related devices and equipment. Compared with a year ago, sales of ball bearings and rod-end bearings, our mainstay products, fell due to the degradation of market conditions. In pivot assemblies, sales volume to the hard disk industry, a key sales channel of this product, increased, but net sales were flat due to the strong yen. As a result, net sales fell 16,080 million yen (-23.9%) year on year, to 51,090 million yen. Although we strove to continuously lower costs by pursuing basic technologies, product technologies and manufacturing techniques in these circumstances, the effects of deterioration in manufacturing costs caused by a substantial production cutback at the end of the previous fiscal year, and operating income decreased 7,547 million yen (-63.3%) year on year, to 4,369 million yen.

On the other hand, looking at the operating results in the current second quarter alone, net sales increased approximately 10% compared to the previous first quarter, against the backdrop of certain economic pickups primarily in Japan and Asia. Manufacturing costs were improving month-after-month owing to increases in production and sales volume, mainly in volume of ball bearings, thereby resulting in a substantial increase in operating income.

Our core products in the Electronic devices and components business segment include information motors (fan motors, stepping motors, vibration motors and DC brush motors); HDD spindle motors; PC keyboards; speakers; LCD backlights; as well as inverter and measuring instruments. Compared with a year ago, sales of measuring equipment were relatively firm, while net sales of information motors and other motors fell due to worsened market conditions and the effects of the strong yen. As a result, net sales fell 25,265 million yen (-30.3%) year on year, to 58,177 million yen. Operating income deteriorated by 2,036 million yen year on year, to a loss of 2,254 million yen, mainly owing to sharply decreased net sales.

But in the current second quarter, sales rose mainly in areas such as information motors, HDD spindle motors and backlights for liquid crystals, reflecting the certain economic pickups mainly in Japan and Asia, and net sales increased approximately 11% compared to the previous first quarter. And due to month-after-month improvements in operating income and the return to the black on a single-month basis, the operating loss largely fell.

### (2) Performance by geographical segment is as follows:

In Japan, demand was overall weak, and net sales fell 8,326 million yen (-24.9%) year on year, to 25,088 million yen, operating income fell 3,723 million yen year on year, to a loss of 1,285 million yen.

Asia, excluding Japan, including the Greater China region, which continues enjoying growth, is an important manufacturing base for many manufacturers of Japan, Europe, America and other countries. Net sales were sluggish, principally owing to the effects of the strong yen and decreased sales of ball bearings and information motors. As a result, net sales decreased 19,322 million yen (-25.3%) year on year, to 57,168 million yen, and operating income fell 4,124 million yen (-61.7%) year on year, to 2,558 million yen.

In North America, net sales of U.S.-made aircraft ball bearings and rod-end bearings for use mainly in the aircraft-related industries fell year on year, due to the effects of the strong yen, although the business remained strong, led by solid demand from the industries. Net sales of PC keyboards and speakers, specialized in high value-added

products, were also weak. As a result, net sales decreased 7,613 million yen (-32.8%) year on year, to 15,626 million yen, and operating income fell 658 million yen (-39.2%) year on year, to 1,019 million yen.

In Europe, all products experienced low sales amid the environment of economic downturn. Sales of electronic devices and components in particular were sluggish owing to the deterioration of the market environment. As a result, net sales decreased 6,084 million yen (-34.8%) year on year, to 11,385 million yen, and operating income fell 1,076 million yen year on year, to a loss of 177 million yen.

## 2. Qualitative Data on Consolidated Financial Position

The Minebea Group has adopted strengthening its financial position as a principal business policy, and is taking various measures, such as squeezing total assets, controlling capital investment and reducing liabilities.

Total assets at the end of the current second quarter were 271,541 million yen, a decrease of 13,855 million yen compared with the end of the previous fiscal year. The major reasons for this are a decrease in the inventories and tangible fixed assets.

Net assets were 98,096 million yen, and this deteriorated the equity ratio by 1.4% year on year, to 35.7%.

(Condition of cash flows)

The balance of cash and cash equivalents at the end of the current second quarter were 26,042 million yen, a decrease of 1,853 million yen compared with the end of the previous fiscal year and an increase of 2,039 million yen compared with a year ago.

Cash flows from various business activities during the current second quarter and relevant factors are as follows:

**Operating activities:** Provided net cash of 14,006 million yen, primarily owing to a decrease in inventories, as well as depreciation and amortization. Compared with a year ago, this represents a decrease of 3,516 million yen, primarily owing to a decrease in net sales.

**Investing activities:** Used net cash of 6,222 million yen, primarily reflecting the acquiring of tangible fixed assets as well as that of investments in securities. This represents a decrease of 3,307 million yen compared with a year ago, primarily due to curbed investments.

**Financing activities:** Used net cash of 8,720 million yen, a decrease of 1,272 million yen compared with a year ago, mainly for the repayment of short-term loans payable and payment of dividends.

## 3. Qualitative Data on Consolidated Earnings Forecasts

The current second quarter, compared with the second half of the previous fiscal year, showed progress in earnings improvement mainly due to increases in production and sales, as well as a decrease in manufacturing costs. With respect to the second half of the current fiscal year, we expect operating results almost as planned due to almost no impact on manufacturing costs caused by the substantially decreased production in the final phase of the previous year, although there are still uncertainties about our future outlook. As for our future outlook, therefore, there is no change to our earnings forecasts announced on May 8, 2009.

## 4. Others

(1) Changes in significant subsidiaries during the quarter (Changes in certain subsidiaries resulting in change in the scope of consolidation)

Not applicable.

(2) Application of simplified accounting and accounting peculiar to preparation of quarterly consolidated financial statements

Not applicable.

(3) Changes in accounting principles, procedures, presentations, etc. for preparation of quarterly consolidated financial statements

Income from scrap sales was posted mainly in other income because amounts were insignificant. But due to the growing importance of amounts in recent years, separate presentation of this account became necessary in the previous second quarter and in the previous third quarter the account management structure has been improved. This has enabled us to capture such income on a segment basis and compute accurate segment information. In the previous third quarter, we shifted to deducting income from scrap sales from cost of sales, from accounting for such income as other income. Because of that, income from scrap sales is classified differently in the previous second quarter and the current second quarter.

In the previous second quarter (three months ended September 30, 2008), compared with the case in which we use the method after the change, cost of sales and other income increase 262 million yen, respectively, while gross profit and operating income decrease by the same amount. In the previous second quarter (six months ended September 30, 2008), compared with the case in which we use the method after the change, cost of sales and other income increase 527 million yen, respectively, while gross profit and operating income decrease by the same amount. There is no impact on ordinary income and quarterly income before income taxes.

Because of the aforementioned circumstances, we cannot grasp income from scrap sales for the previous second quarter on a segment basis, and do not calculate the effect on segment information of the change in the recording method.

5. Quarterly Consolidated Financial Statements  
(1) Quarterly Consolidated Balance Sheets

(Amount: millions of yen)

	As of Sep. 30, 2009	As of March 31, 2009
<b>ASSETS</b>		
Current assets .....	119,481	121,699
Cash and cash equivalents .....	26,042	27,895
Notes and accounts receivable.....	47,174	43,355
Marketable securities.....	861	780
Finished goods.....	12,312	14,298
Work in process .....	9,939	11,506
Raw materials .....	6,336	7,245
Supplies.....	2,840	3,144
Goods in transit.....	3,254	2,542
Deferred tax assets.....	3,212	3,143
Others .....	7,655	7,939
Allowance for doubtful receivables .....	(149)	(151)
Fixed assets .....	152,059	163,697
Tangible fixed assets .....	124,193	135,406
Buildings and structures .....	93,857	97,553
Machinery and transportation equipment .....	215,848	226,584
Tools, furniture and fixtures .....	42,613	43,821
Land .....	13,697	13,978
Leased assets .....	2,442	2,784
Construction in progress.....	1,011	1,740
Accumulated depreciation.....	(245,278)	(251,055)
Intangible fixed assets .....	10,913	11,881
Goodwill.....	7,926	8,584
Others.....	2,986	3,297
Investments and other assets.....	16,952	16,408
Investments in securities.....	7,335	6,337
Long-term loans receivable.....	12	15
Deferred tax assets .....	8,082	7,979
Others.....	1,529	2,081
Allowance for doubtful receivables.....	(6)	(5)
Deferred charges.....	—	0
<b>Total assets.....</b>	<b>271,541</b>	<b>285,396</b>

(Amount: millions of yen)

	As of Sep. 30, 2009	As of March 31, 2009
<b>LIABILITIES</b>		
Current liabilities .....	107,470	112,311
Notes and accounts payable .....	13,154	9,663
Short-term loans payable .....	50,680	58,890
Current portion of long-term loans payable .....	22,100	22,100
Lease obligations .....	678	857
Accrued income taxes .....	684	418
Accrued bonuses .....	4,942	3,806
Allowance for environmental remediation expenses .....	211	267
Allowance for business restructuring losses .....	56	633
Others .....	14,961	15,673
Long-term liabilities .....	65,973	66,322
Bonds .....	21,500	21,500
Long-term loans payable .....	35,350	35,400
Lease obligations .....	762	1,130
Allowance for retirement benefits .....	5,253	5,121
Allowance for retirement benefits to executive officers .....	113	136
Allowance for environmental remediation expenses .....	860	939
Allowance for business restructuring losses .....	275	299
Others .....	1,858	1,794
Total liabilities .....	173,444	178,633
<b>NET ASSETS</b>		
Shareholders' equity .....	179,487	180,579
Common stock .....	68,258	68,258
Capital surplus .....	94,756	94,756
Retained earnings .....	19,729	20,819
Treasury stock .....	(3,257)	(3,255)
Revaluation / Translation differences .....	(82,486)	(74,802)
Difference on revaluation of available-for-sale securities .....	(37)	(189)
Deferred gains or losses on hedges .....	(4)	2
Foreign currency translation adjustments .....	(82,443)	(74,615)
Minority interests in consolidated subsidiaries .....	1,095	986
Total net assets .....	98,096	106,762
Total liabilities and net assets .....	271,541	285,396

## (2) Quarterly Consolidated Statements of Income

(Amount: millions of yen)

	Six months ended September 30, 2008	Six months ended September 30, 2009
Net sales .....	150,613	109,268
Cost of sales .....	114,003	86,711
Gross profit .....	36,609	22,556
Selling, general and administrative expenses .....	24,911	20,440
Operating income .....	11,698	2,115
Other income.....	1,093	335
Interest income.....	249	99
Dividends income .....	67	48
Equity in net income of affiliate.....	—	3
Income from scrap sales.....	527	—
Others.....	248	184
Other expenses.....	1,901	1,421
Interest expenses.....	1,419	1,017
Foreign currency exchange loss .....	266	199
Equity in net loss of affiliate.....	7	—
Others.....	208	205
Ordinary income .....	10,891	1,029
Extraordinary income .....	81	48
Gain on sales of fixed assets .....	32	9
Reversal of allowance for doubtful receivables ....	—	3
Reversal of allowance for business restructuring losses.....	48	—
Insurance claim .....	—	35
Extraordinary loss .....	869	348
Loss on disposal of inventories .....	—	33
Loss on sales of fixed assets.....	13	24
Loss on disposal of fixed assets.....	284	61
Impairment loss.....	2	17
Loss for after-care of products .....	—	210
Loss on transition of retirement benefit plan .....	374	—
Special severance payments .....	195	—
Income before income taxes and minority interests.....	10,102	729
Income taxes		
Income taxes (including enterprise tax).....	3,204	1,230
Adjustment of income taxes .....	274	(298)
Total income taxes.....	3,479	931
Minority interests in earnings of consolidated subsidiaries .....	417	162
Net income (loss).....	6,205	(364)

	Three months ended September 30, 2008	Three months ended September 30, 2009
Net sales .....	76,572	57,430
Cost of sales .....	57,353	44,606
Gross profit .....	19,218	12,824
Selling, general and administrative expenses .....	12,603	10,103
Operating income .....	6,615	2,720
Other income.....	527	132
Interest income.....	132	50
Dividends income .....	0	0
Income from scrap sales.....	262	—
Others.....	133	82
Other expenses.....	937	723
Interest expenses.....	706	488
Foreign currency exchange loss .....	118	71
Equity in net loss of affiliate.....	4	2
Others.....	107	160
Ordinary income .....	6,206	2,130
Extraordinary income .....	6	45
Gain on sales of fixed assets .....	6	6
Reversal of allowance for doubtful receivables .....	—	3
Insurance claim .....	—	35
Extraordinary loss .....	167	76
Loss on disposal of inventories .....	—	33
Loss on sales of fixed assets.....	6	11
Loss on disposal of fixed assets.....	157	13
Impairment loss.....	2	17
Special severance payments .....	1	—
Income before income taxes and minority interests.....	6,044	2,099
Income taxes		
Income taxes (including enterprise tax).....	2,847	803
Adjustment of income taxes.....	(609)	(106)
Total income taxes.....	2,238	696
Minority interests in earnings of consolidated subsidiaries .....	235	87
Net income .....	3,570	1,315

## (3) Quarterly Consolidated Statements of Cash Flows

(Amount: millions of yen)

	Six months ended September 30, 2008	Six months ended September 30, 2009
1. Cash flows from operating activities:		
Income before income taxes and minority interests.....	10,102	729
Depreciation and amortization.....	12,713	10,816
Impairment loss.....	2	17
Amortization of goodwill.....	402	689
Equity in net (income) loss of affiliate.....	7	(3)
Interest and dividends income.....	(317)	(147)
Interest expenses.....	1,419	1,017
(Gain) loss on sales of fixed assets.....	(19)	15
Loss on disposal of fixed assets.....	284	61
(Increase) decrease in notes and accounts receivable.....	1,041	(5,593)
(Increase) decrease in inventories.....	(3,331)	2,563
Increase (decrease) in notes and accounts payable.....	(2,312)	3,903
Increase (decrease) in allowance for doubtful receivables.....	(37)	22
Increase (decrease) in accrued bonuses.....	2,241	1,225
Increase (decrease) in allowance for bonuses to directors and corporate auditors.....	(63)	—
Increase (decrease) in allowance for retirement benefits.....	229	559
(Increase) decrease in prepaid pension cost.....	514	584
Increase (decrease) in allowance for environmental remediation expenses.....	—	(37)
Increase (decrease) in allowance for retirement benefits to executive officers.....	28	(23)
Increase (decrease) in allowance for business restructuring losses.....	(51)	(608)
Others.....	(1,216)	(770)
Sub-total	21,637	15,020
Interest and dividends received.....	331	147
Interest paid.....	(1,396)	(1,014)
Income taxes paid.....	(3,049)	(995)
Proceeds from income taxes refund.....	—	848
Net cash provided by operating activities	17,522	14,006
2. Cash flows from investing activities:		
Purchase of tangible fixed assets.....	(10,876)	(4,965)
Proceeds from sales of tangible fixed assets.....	1,413	127
Purchase of intangible fixed assets.....	(246)	(174)
Purchase of investments in securities.....	(197)	(1,150)
Long-term loans receivable.....	(4)	(8)
Recovery of long-term loans receivable.....	6	9
Others.....	375	(59)
Net cash used in investing activities	(9,529)	(6,222)
3. Cash flows from financing activities:		
Net increase (decrease) in short-term loans payable.....	6,074	(7,477)
Proceeds from long-term loans.....	6,000	500
Repayment of long-term loans.....	—	(550)
Payment for redemption of bonds.....	(15,000)	—
Purchase of treasury stock.....	(8)	(1)
Cash dividends paid.....	(3,990)	(777)
Repayment of lease obligations.....	(525)	(413)
Net cash used in financing activities	(7,448)	(8,720)
4. Effect of exchange rate changes on cash and cash equivalents	178	(834)
5. Net increase (decrease) in cash and cash equivalents	721	(1,769)
6. Cash and cash equivalents at beginning of period	23,281	27,895
7. Decrease resulting from change of consolidated subsidiaries balance sheet date	—	(83)
8. Cash and cash equivalents at end of period	24,003	26,042

(4) Notes on Going Concern Assumptions  
Not applicable.

(5) Segment Information  
[Business segments]

(Amount: millions of yen)

	Three months ended September 30, 2008				
	Machined components business	Electronic devices and components business	Sub-total	Elimination	Total
Total sales					
(1) Sales to customers	33,917	42,654	76,572	—	76,572
(2) Sales to other segment	315	121	437	(437)	—
Total	34,233	42,776	77,009	(437)	76,572
Operating income	6,333	281	6,615	—	6,615

(Amount: millions of yen)

	Three months ended September 30, 2009				
	Machined components business	Electronic devices and components business	Sub-total	Elimination	Total
Total sales					
(1) Sales to customers	26,776	30,654	57,430	—	57,430
(2) Sales to other segment	246	58	305	(305)	—
Total	27,023	30,712	57,736	(305)	57,430
Operating income (loss)	3,168	(447)	2,720	—	2,720

(Amount: millions of yen)

	Six months ended September 30, 2008				
	Machined components business	Electronic devices and components business	Sub-total	Elimination	Total
Total sales					
(1) Sales to customers	67,170	83,442	150,613	—	150,613
(2) Sales to other segment	603	221	824	(824)	—
Total	67,774	83,663	151,438	(824)	150,613
Operating income (loss)	11,916	(218)	11,698	—	11,698

(Amount: millions of yen)

	Six months ended September 30, 2009				
	Machined components business	Electronic devices and components business	Sub-total	Elimination	Total
Total sales					
(1) Sales to customers	51,090	58,177	109,268	—	109,268
(2) Sales to other segment	454	80	535	(535)	—
Total	51,545	58,257	109,803	(535)	109,268
Operating income (loss)	4,369	(2,254)	2,115	—	2,115

(Notes) 1. The segments are defined by internal administration.

2. Main products

(a) Machined components business ..... Ball bearings, Pivot assemblies, Tape guides, Fasteners, Mechanical assemblies for aerospace use, Defense-related special parts, etc.

(b) Electronic devices and components business ..... Small motors, PC keyboards, Speakers, Back lights, Inverter, Strain gauges, Load cells, etc.

[Geographical segments]

(Amount: millions of yen)

	Three months ended September 30, 2008						
	Japan	Asia	North America	Europe	Sub-total	Elimination	Total
Total sales							
(1) Sales to customers	17,114	39,899	11,414	8,143	76,572	—	76,572
(2) Sales to other segment	40,850	37,842	572	366	79,632	(79,632)	—
Total	57,964	77,742	11,986	8,510	156,204	(79,632)	76,572
Operating income	1,457	3,994	749	413	6,615	—	6,615

(Amount: millions of yen)

	Three months ended September 30, 2009						
	Japan	Asia	North America	Europe	Sub-total	Elimination	Total
Total sales							
(1) Sales to customers	13,189	30,691	7,866	5,681	57,430	—	57,430
(2) Sales to other segment	29,749	27,735	311	226	58,023	(58,023)	—
Total	42,939	58,427	8,178	5,908	115,453	(58,023)	57,430
Operating income (loss)	(194)	2,406	586	(77)	2,720	—	2,720

(Amount: millions of yen)

	Six months ended September 30, 2008						
	Japan	Asia	North America	Europe	Sub-total	Elimination	Total
Total sales							
(1) Sales to customers	33,414	76,490	23,239	17,469	150,613	—	150,613
(2) Sales to other segment	78,150	73,801	1,087	712	153,752	(153,752)	—
Total	111,564	150,291	24,327	18,182	304,365	(153,752)	150,613
Operating income	2,438	6,682	1,677	899	11,698	—	11,698

(Amount: millions of yen)

	Six months ended September 30, 2009						
	Japan	Asia	North America	Europe	Sub-total	Elimination	Total
Total sales							
(1) Sales to customers	25,088	57,168	15,626	11,385	109,268	—	109,268
(2) Sales to other segment	55,446	51,729	725	386	108,289	(108,289)	—
Total	80,535	108,898	16,352	11,771	217,557	(108,289)	109,268
Operating income (loss)	(1,285)	2,558	1,019	(177)	2,115	—	2,115

(Notes) Dividing method and main countries in each territory

(a) Dividing method..... By geographical distance

(b) Main countries in each territory

Asia..... Thailand, Singapore, China, Taiwan, Korea, etc.

North America..... United States

Europe..... United Kingdom, Germany, France, Italy, etc.

[Overseas sales]

(Amount: millions of yen)

	Three months ended September 30, 2008			
	Asia	North America / Central and South America	Europe	Total
1. Overseas sales	40,704	9,481	8,835	59,021
2. Total sales				76,572
3. Overseas sales on total sales	53.2%	12.4%	11.5%	77.1%

(Amount: millions of yen)

	Three months ended September 30, 2009			
	Asia	North America / Central and South America	Europe	Total
1. Overseas sales	31,285	6,789	5,902	43,977
2. Total sales				57,430
3. Overseas sales on total sales	54.5%	11.8%	10.3%	76.6%

(Amount: millions of yen)

	Six months ended September 30, 2008			
	Asia	North America / Central and South America	Europe	Total
1. Overseas sales	77,624	19,312	18,910	115,847
2. Total sales				150,613
3. Overseas sales on total sales	51.5%	12.8%	12.6%	76.9%

(Amount: millions of yen)

	Six months ended September 30, 2009			
	Asia	North America / Central and South America	Europe	Total
1. Overseas sales	58,162	13,743	11,809	83,715
2. Total sales				109,268
3. Overseas sales on total sales	53.2%	12.6%	10.8%	76.6%

(Notes) 1. The overseas sales are made outside of Japan by parent company and consolidated subsidiaries.

2. Dividing method and main countries in each territory

(a) Dividing method..... By geographical distance

(b) Main countries in each territory

Asia .....Thailand, Singapore, China, Taiwan, Korea, etc.

North America / Central and South America..... United States, Canada, Mexico, etc.

Europe..... United Kingdom, Germany, France, Italy, Netherlands, etc.

(6) Notes for Significant Change in the Amount of Net Assets

Not applicable.