

FY2010 3Q Summary of Financial Results (Consolidated)

Jan. 28, 2011

Company Name **Wacom Co., Ltd.**

(Code Number: 6727 TSE1)

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Preparation of Supplemental Explanatory Material for Quarterly Financial Results: Yes

Holding of Large Meeting for Quarterly Financial Results: No

1. FY10 3Q Consolidated Financial Results (April 1, 2010 – December 31, 2010)

(1) Business Performance (Consolidated)

(rounded off to mY)

	Sales		Operating Profit		Recurring Profit		Net Profit	
	mY	%	mY	%	mY	%	mY	%
FY10 3Q	25,228	(7.0)	2,614	(15.9)	2,795	(19.6)	1,734	(13.1)
FY09 3Q	23,568	(-12.4)	2,256	(-41.0)	2,337	(-37.5)	1,533	(-33.2)

	Net Profit per Share Outstanding		Net Profit per Diluted Share Outstanding	
	Yen	Sen	Yen	Sen
FY10 3Q	4,316.53		4,303.60	
FY09 3Q	3,815.93		3,807.23	

(2) Financial Position (Consolidated)

	Total Assets	Net Assets	Equity Ratio	Net Assets per Share	
	mY	mY	%	Yen	Sen
FY10 3Q	27,313	17,950	65.7	44,624.98	
FY09	28,199	18,270	64.8	45,467.55	

(For Reference) Net Assets FY10 3Q 17,931mY FY09 18,270mY

2. Dividend

(Record date)	Dividend Per Share									
	1Q		2Q		3Q		End of FY		FY Total	
	Yen	Sen	Yen	Sen	Yen	Sen	Yen	Sen	Yen	Sen
FY09	-		0		-		3,000.00		3,000.00	
FY10	-		0		-					
FY10 (estimates)							3,000.00		3,000.00	

Changes in estimated dividend per share of FY10 3Q : No

3. Consolidated Business Forecasts of FY10 (April 1, 2010 – March 31, 2011)

	Sales		Operating Profit		Recurring Profit		Net Profit		Net Profit per Share Outstanding	
	mY	%	mY	%	mY	%	mY	%	Yen	Sen
Full Year	34,500	(7.7)	3,250	(3.9)	3,350	(6.1)	2,140	(8.7)	5,325.82	

Changes in Consolidated Business Forecasts of FY10 : No

4. Other

- 1) Reclassification of significant subsidiaries during the period (Reclassification due to the change in scope of consolidation) : No
- 2) Acceptance of simplified accounting procedures and specific accounting procedures : Yes
- 3) Changes in accounting principles, procedures and methods of presentation in consolidated financial statements (Changes in significant items that form the basis for preparing consolidated financial statements)
 - Changes resulting from revisions in accounting standards : Yes
 - Changes other than those 1) above : No

4) Numbers of shares outstanding (Common stock)

Number of shares outstanding at end of year (including treasury stock): 12/2010: 421,816
3/2010: 421,816

Number of treasury stock outstanding at end of year: 12/2010: 20,000 3/2010: 20,000

Number of average shares for fiscal period (total consolidated fiscal year): 2010 3Q: 401,816
2009 3Q: 401,741

* Regarding the implementation of quarterly review procedures

These quarterly financial results are not subject to quarterly review procedures. Thus, at the time of disclosure of these financial results, the quarterly financial statement review procedures based on "Financial Instruments and Exchange Law" have not been completed.

* Forward-looking statements regarding future events and performance contained in this presentation are based on currently available information and involve risks and uncertainties. Please note that actual results could materially differ from those expressed or implied by the forward-looking statements in this presentation due to these risks and uncertainties.

(Accompanying data)

Consolidated Balance Sheet (Summary), Consolidated Profit and Loss Statement (Summary),
Consolidated Cash Flow Statement (Summary), Segment Information, and Complementary Information

[Qualitative news and financial statements]

〈Qualitative news for consolidated business performance〉

Wacom Group's business environment for FY10 3Q (from April 1, 2010 to December 31, 2010) didn't attain a full-scale recovery despite signs of improvement in the global economy. As a whole, the global economy was lackluster due to the rekindled credit crunch in EU and weak consumer spending besides continuous economic growth in emerging markets and the improvement of business confidence owing to a quantitative easing policy in the US. In the IT field, smart phones and tablet-type devices such as Apple's iPad, based on mobile communications networks and cloud computing are growing rapidly as new IT platforms. PC manufacturers and handset makers have started serious efforts to win in the new markets. In the foreign exchange market, the substantial depreciation of the U.S. dollar and Euro developed against the Japanese yen, compared to the previous fiscal year due to the concerns over the economic slowdown in the U.S. and EU.

Turning to our product markets, in the field of professional graphics the graphics industry continues to expand rapidly in emerging markets such as China and India. The productivity improvement in digital processing became further focused on owing to the growing trend to produce 3D films and the expansion of the animation industry in Asian regions. As for consumer products, customers for hobby use are increasing in all regions. In the health, education, and financial fields, the use of LCD tablets has increased with the demand for more paperless and secure processes. Moreover, in the component fields, as well as existing Tablet PC markets for Windows OS, Tablet-type devices and e-Books running on Google's Android OS are raising a new demand for pen and touch technologies.

Under the conditions described above, Wacom strived for an increase in sales through aggressive marketing activities in each business, through cost management and expansion of new fields. As a result, both sales and profits increased despite the influence of a rapid appreciation of the JPY compared to the same period of the previous fiscal year. For the Tablet business, it aimed to expand the demand for replacement upgrades and to attract new users of professional products through the marketing campaigns. It also began offering free downloads of applications for Pen Tablets and won international awards in US and EU. To meet the needs of advanced paperless security requirements, it added a new color LCD model to the signature tablet "STU-series" for advanced digital signature applications. For the Component business, it not only strived to expand the business on Tablet-type devices and e-Book category devices, but also continued to strengthen production of its multi-touch sensor system.

Moreover, considering the recent rapid growth in the Indian market, Wacom established an Indian subsidiary in order to have a business base from October and began launching a low cost product for consumers. In terms of capital expenditure, Wacom continued to develop its global IT infrastructure which helps increase productivity and support future growth. The company smoothly cut over a new global SCM system in April and also continues to improve its ERP system. As a result, the consolidated FY10 3Q business results ended in sales of ¥25.23bn (+7.0% YoY), operating profit ¥2.61bn (+15.9% YoY), recurring profit ¥2.79bn (+19.6% YoY), and net profit ¥1.73bn (+13.1% YoY).

(Business Segment Performance)

1) Tablet business

For the Tablet business as a whole, sales slightly increased from the previous fiscal year despite its steady sales figures for each region in local currencies, mainly due to the rapid appreciation of the Japanese yen. For the Professional Tablet business, "Intuos 4" maintained the same sales levels compared to the previous fiscal year, owing to the gaining of new users through marketing campaigns after more than one year from their launch. Regarding the Consumer Tablet business, "Bamboo" series retained modest sales growth with favorable business in the U.S. and Asia-Oceania areas. For the LCD tablet business, "Cintiq 21UX" for the professional graphics market continues to receive a strong industry reputation but is unable to keep pace with orders due to the tight supplies of high definition LCD panels with a backlog of orders globally. As a result, LCD Tablets remained with a slight sales increase.

Geographically, in the U.S., sales showed steady growth owing to the continuous demand for consumer products in the Xmas season and the rapid increase of Signature Tablets in the security field. In EU, difficult economic conditions continue in Southern Europe due to the impact of the financial crisis. The Tablet business was significantly influenced by the Euro's depreciation despite steady sales based on local currency. In Japan, sales decreased due to the concentrated demand for specific products such as TVs which are available in the eco-point system for home electronics in retailers. In Asia and Oceania, sales grew favorably, especially in China and Korea as well as India, in a rapid expansion market.

As a result, the Tablet business FY10 3Q sales ended at ¥20.14bn, and operating profit was ¥4.39mn.

2) Component business

Regarding Wacom Components, sales for PCs incorporating pen and multi-touch sensor components recorded significant growth compared to the previous fiscal year and shipments of pen sensor components to Tablet-type devices and e-Books based on the Android OS, expanded however its scale was not enough to improve profitability.

As a result, the component business FY10 3Q sales ended at ¥4.76bn, and operating loss was ¥0.14mn.

3) Other businesses

Other businesses so far consist of the Software business and the DJ Device business. Software business, formerly known as Engineering Collaborative Solutions (ECS), showed favorable growth owing to a slight recovery of manufacturers' investments in plant and equipment. In September the business launched a new product, "ECAD dio 2011" which enhanced the advanced wire harness design capability, strives to acquire new projects and collaborate with other systems, enhancing its competitive advantage. For the DJ device business, although the professional DJ device "Nextbeat" has received high acclaims and reputation from professional DJ artists, the market penetration did not advance well and sales struggled.

As a result, other businesses FY10 3Q sales ended at ¥0.33bn, and operating loss was ¥0.16bn.

〈Qualitative news for consolidated financial position〉

1. Assets, Liabilities, and Net Assets

Total assets decreased by ¥0.89bn to ¥27.31bn in FY10 3Q compared to the end of FY09. The main reasons were a ¥2.71bn decrease by a payment of shareholders' dividends and income tax as well as the reduction of cash and deposits converted by the appreciation of the Japanese yen, despite a ¥1.02bn increase in merchandise and finished goods, and a ¥0.73bn increase in notes and accounts receivables.

Total liabilities decreased by ¥0.57bn to ¥9.36bn in FY10 3Q compared to the end of FY09. The main reasons were a ¥0.47bn decrease in accrued income tax and a ¥0.17bn decrease in allowance for bonuses payable, despite a ¥0.11bn increase in notes and accounts payable mainly due to the increase in the purchase of materials.

Total net assets decreased by ¥0.32bn to ¥17.95bn compared to the end of FY09. The main reason for the decrease were a ¥1.21bn payment of shareholders' dividends and a ¥0.87bn change in foreign currency translation

adjustments due to the appreciation of the Japanese yen, despite a ¥1.73bn increase in retained earnings for FY10 3Q.

2. Cash Flow

Consolidated cash & cash equivalents for FY10 3Q decreased by ¥2.71bn (¥0.65bn increase in FY09 3Q) to ¥9.64bn in FY10 3Q compared to the end of FY09.

(Cash Flow from Operating Activities)

Expended operating cash flow for FY10 3Q was ¥0.1bn (¥2.43bn gained in FY09 3Q). The main reasons for the decrease were a ¥1.34bn increase in inventories, a payment of income tax of ¥1.22bn, and a ¥1.07bn increase in accounts receivable, despite a ¥2.72bn of NPBT, depreciation of ¥0.54bn, and a ¥0.3bn increase in accounts payable.

(Cash Flow from Investing Activities)

Investing cash flow for FY10 3Q was ¥0.88bn (¥0.4bn expended in FY09 3Q). The main reasons were the purchases of molds and the next enterprise resource planning system of ¥0.88bn in fixed assets.

(Cash Flow from Financing Activities)

Financing cash flow for FY10 3Q was ¥1.2bn. (¥1.2bn expended in FY09 3Q)
The main reason was a payment of shareholders' dividends.

〈Qualitative news on the forecast of consolidated results〉

At the present time, we will maintain our earnings forecast for FY28 released on October 28, 2010.

(Accompanying data)

1. Summary of Consolidated Balance Sheet

(Unit: '000 Yen)

Subject	FY10 3Q (as of Dec. 31, 2010)	FY09 (as of Mar. 31, 2010)
	Amount	Amount
(Assets)		
Current Assets		
1. Cash and cash equivalents	9,644,492	12,350,113
2. Notes and accounts receivable	5,431,374	4,701,126
3. Merchandise and Finished Products	2,888,346	2,123,002
4. Work in process	227,574	149,084
5. Raw Materials and Supplies	858,919	683,440
6. Others	2,678,022	2,856,927
7. Allowance for doubtful accounts	-13,567	-39,753
Total Current Assets	21,715,160	22,823,939
Fixed Assets		
1. Tangible fixed assets		
(1) Buildings and facilities (net amount)	1,634,781	1,739,717
(2) Others (net amount)	1,965,433	1,998,658
Total tangible fixed assets	3,600,214	3,738,375
2. Intangible fixed assets		
(1) Goodwill	73,431	84,097
(2) Others	1,695,298	1,323,391
Total intangible fixed assets	1,768,729	1,407,488
3. Investment and other assets		
(1) Others	245,074	229,627
(2) Allowance for doubtful accounts	-16,240	—
Total investment and other assets	228,834	229,627
Total Fixed assets	5,597,777	5,375,490
Total Assets	27,312,937	28,199,429

(Unit: '000 Yen)

Subject	FY10 3Q (as of Dec. 31, 2010)	FY09 (as of Mar. 31, 2010)
	Amount	Amount
(Liabilities)		
Current Liabilities		
1. Notes and accounts payable	5,091,532	4,983,535
2. Short-term debt	600,000	600,000
3. Accrued income taxes	339,758	813,874
4. Allowance for bonus payable	146,249	314,192
5. Allowance for board members' bonus payable	22,007	32,357
6. Others	2,139,329	2,137,885
Total Current Liabilities	8,338,875	8,881,843
Fixed Liabilities		
1. Accrued retirement benefits	473,552	438,024
2. Reserve for retirement benefits for directors and corporate auditors	—	459,085
3. Asset Retirement Obligations	46,112	—
4. Others	503,922	150,887
Total Fixed Liabilities	1,023,586	1,047,996
Total Liabilities	9,362,461	9,929,839
(Net Assets)		
Shareholders' Equity		
1. Capital Stock	4,196,405	4,196,405
2. Capital Surplus	4,037,819	4,037,819
3. Retained earnings	13,589,834	13,060,831
4. Treasury stock	-1,848,486	-1,848,486
Total Shareholders' Equity	19,975,572	19,446,569
Evaluation & Exchange Conversion		
1. Foreign currency translation adjustments	-2,044,542	-1,176,979
Total Evaluation & Exchange Conversion	-2,044,542	-1,176,979
Subscription rights to shares	19,446	—
Total Net Assets	17,950,476	18,269,590
Total Liabilities & Net Assets	27,312,937	28,199,429

2. Consolidated Profit & Loss Statement (For the Nine Months)

(Unit: '000 Yen)

Subject	FY09 3Q (Apr. 1, 2009 to Dec. 31, 2009)	FY10 3Q (Apr. 1, 2010 to Dec. 31, 2010)
	Amount	Amount
Sales	23,567,690	25,228,179
Cost of Goods Sold	11,691,691	13,317,415
Gross Profit	11,875,999	11,910,764
Selling, General and Administrative Expenses	9,619,565	9,296,679
Operating Profit	2,256,434	2,614,085
Non-operating Revenue	90,445	189,989
1. Interest and dividend income	16,265	65,907
2. Exchange gain	61,558	54,880
3. Refund of value-added taxes of overseas subsidiaries	—	57,436
4. Others	12,622	11,766
Non-operating Expense	10,152	9,310
1. Interest cost	7,911	7,885
2 Others	2,241	1,425
Recurring Profit	2,336,727	2,794,764
Extraordinary Gain	—	7,478
1. Gain on sales of fixed assets	—	846
2.Reversal of allowance for doubtful accounts	—	6,632
Extraordinary Loss	27,995	81,928
1. Loss on sales of fixed assets	635	421
2. Loss on disposal of fixed assets	27,360	8,342
3. Loss on Write-down of Investment Securities	—	20,000
4. Loss on adjustment for changes of accounting standard for asset retirement obligations	—	28,578
5. Loss on settlement package	—	21,113
Net Profit before Taxes and Other Adjustments	2,308,732	2,720,314
Income Tax, Inhabitant Tax and Enterprise Tax	775,715	985,863
Net Profit before Minority Interests Adjustments	—	1,734,451
Net Profit	1,533,017	1,734,451

Consolidated Profit & Loss Statement (For the Three Months)

(Unit: '000 Yen)

Subject	FY09 3Q (Oct. 1, 2009 to Dec. 31, 2009)	FY10 3Q (Oct. 1, 2010 to Dec. 31, 2010)
	Amount	Amount
Sales	9,090,147	9,288,044
Cost of Goods Sold	4,586,314	4,766,086
Gross Profit	4,503,833	4,521,958
Selling, General and Administrative Expenses	3,396,815	3,096,258
Operating Profit	1,107,018	1,425,700
Non-operating Revenue	7,033	18,413
1. Interest and dividend income	3,077	-4,752
2. Exchange gain	—	13,625
3. Refund of value-added taxes of overseas subsidiaries	—	7,902
4. Others	3,956	1,638
Non-operating Expense	15,401	2,460
1. Interest cost	2,421	2,311
2. Exchange loss	12,875	—
3 Others	105	149
Recurring Profit	1,098,650	1,441,653
Extraordinary Gain	—	121
1.Reversal of allowance for doubtful accounts	—	121
Extraordinary Loss	793	3,750
1. Loss on sales of fixed assets	—	314
2. Loss on disposal of fixed assets	793	—
3. Others	—	3,436
Net Profit before Taxes and Other Adjustments	1,097,857	1,438,024
Income Tax, Inhabitant Tax and Enterprise Tax	373,933	580,680
Net Profit before Minority Interests Adjustments	—	857,344
Net Profit	723,924	857,344

3. Summary of Consolidated Cash Flow Statement

(Unit: '000 Yen)

	FY09 3Q (Apr. 1, 2009 to Dec. 31, 2009)	FY10 3Q (Apr. 1, 2010 to Dec. 31, 2010)
	Amount	Amount
Operating Cash Flow		
Net profit before taxes and other adjustments	2,308,732	2,720,314
Depreciation	480,142	536,317
Share-based compensation expenses	—	19,446
Increase in allowance (- represents decrease)	313,849	-589,174
Interest and dividend income	-16,265	-65,907
Interest cost	7,911	7,885
Loss on Write-down of Investment Securities	—	20,000
Loss on adjustment for changes of accounting standard for asset retirement obligations	—	28,578
Decrease in notes and accounts receivable (- represents increase)	-2,191,225	-1,068,519
Decrease in inventory (- represents increase)	-354,187	-1,335,112
Increase in notes and accounts payable (- represents decrease)	1,983,238	304,965
Others	665,838	495,349
Subtotal	3,198,033	1,074,142
Interest and dividend received	29,625	65,908
Interest paid	-7,989	-8,669
Payments for settlement package	—	-10,829
Income tax paid	-786,344	—
Income taxes (-paid) refund	—	-1,218,114
Operating Cash Flow	2,433,325	-97,562
Investing Cash Flow		
Payments for purchase of Fixed Assets	-908,346	-881,369
Proceeds from redemption of securities	500,000	—
Others	3,590	4,468
Investing Cash Flow	-404,756	-876,901
Financing Cash Flow		
Proceeds from stock issuance	1,042	—
Payments for shareholders' dividends	-1,200,011	-1,200,950
Financing Cash Flow	-1,198,969	-1,200,950
Effect of Exchange Rate Changes on Cash and Cash Equivalents	-183,915	-530,208
Net Increase in Cash and Cash Equivalents (- represents Decrease)	645,685	-2,705,621
Cash and Cash Equivalents at beginning of term	11,014,114	12,350,113
Cash and Cash Equivalents at end of term	11,659,799	9,644,492

4. Segment Information

Effective from FY10 3Q, “Accounting Standard for Disclosures about Segments of an Enterprise and Related Information” have been applied. The Company consists of “Tablet business” and “Component business” as the reportable segments and “Other businesses”.

Segment Operating Results

FY10 3Q for the Nine Months (April 1, 2010 – December 31, 2010)

(Unit: '000 Yen)

	Reportable Segments			Other businesses	Total	Adjustment (Note)	Amount of Quarterly Consolidated P/L
	Tablet business	Component business	Sub Total				
Sales							
Sales towards external customers	20,142,204	4,760,798	24,903,002	325,177	25,228,179	—	25,228,179
Sales between internal segments and internal transfer	—	—	—	—	—	—	—
Total	20,142,204	4,760,798	24,903,002	325,177	25,228,179	—	25,228,179
Segment Profit	4,388,734	-136,184	4,252,550	-159,475	4,093,075	-1,478,990	2,614,085

FY10 3Q for the Three Months (October 1, 2010 – December 31, 2010)

(Unit: '000 Yen)

	Reportable Segments			Other businesses	Total	Adjustment (Note)	Amount of Quarterly Consolidated P/L
	Tablet business	Component business	Sub Total				
Sales							
Sales towards external customers	7,808,769	1,367,151	9,175,920	112,124	9,288,044	—	9,288,044
Sales between internal segments and internal transfer	—	—	—	—	—	—	—
Total	7,808,769	1,367,151	9,175,920	112,124	9,288,044	—	9,288,044
Segment Profit	2,032,731	-34,351	1,998,380	-87,044	1,911,336	-485,636	1,425,700

(Note) “Other businesses” consist of Software business and DJ Device business.

The above “Adjustment” in “Segment Profit” is mainly the cost of financial and general affairs departments which are not included in the reportable segments. “Segment Profit” is adjusted for “Operating Income”.

FY2010 3Q Summary of Financial Results (Consolidated)
from April 1, 2010 to December 31, 2010

(1) Business Performance

	FY2010		FY2009		YOY Change		FY2010		FY2009		YOY Change	
	3Q Result	3Q Result	3Q Result	3Q Result	Amount	Ratio	Full Year Forecast	Full year Result	Amount	Ratio	Amount	Ratio
	mil JPY	mil JPY	mil JPY	mil JPY	mil JPY		mil JPY	mil JPY	mil JPY		mil JPY	
Sales	25,228	23,568	1,660	7.0%	34,500	32,045	2,455	7.7%				
Operating Profit	2,614	2,256	358	15.9%	3,250	3,128	122	3.9%				
(Operation Profit Margin)	10.4%	9.6%			9.4%	9.8%						
Recurring Profit	2,795	2,337	458	19.6%	3,350	3,156	194	6.1%				
(Recurring Profit Margin)	11.1%	9.9%			9.7%	9.8%						
Net Profit	1,734	1,533	201	13.1%	2,140	1,968	172	8.7%				
(Net Profit Margin)	6.9%	6.5%			6.2%	6.1%						
P/L FX rate (Average in the term)	JPY	JPY	JPY		JPY	JPY	JPY					
(US Daller)	86.86	93.73	-6.87	-7.3%	85.28	93.04	-7.76	-8.3%				
(Euro)	113.49	132.69	-19.20	-14.5%	112.69	130.62	-17.93	-13.7%				

(2) Sales by Business Segment

	FY2010		FY2009		YOY Change		FY2010		FY2009		YOY Change	
	3Q Result	3Q Result	3Q Result	3Q Result	Amount	Ratio	Full Year Forecast	Full year Result	Amount	Ratio	Amount	Ratio
	mil JPY	mil JPY	mil JPY	mil JPY	mil JPY		mil JPY	mil JPY	mil JPY		mil JPY	
Tablet business	20,142	19,747	395	2.0%	27,700	26,680	1,020	3.8%				
Component business	4,761	3,468	1,293	37.3%	6,400	4,901	1,499	30.6%				
Other businesses	325	353	-28	-7.9%	400	465	-65	-14.0%				
Total	25,228	23,568	1,660	7.0%	34,500	32,045	2,455	7.7%				

(3) Sales by Product Lines

	FY2010		FY2009		YOY Change		FY2010		FY2009		YOY Change	
	3Q Result	3Q Result	3Q Result	3Q Result	Amount	Ratio	Full Year Forecast	Full year Result	Amount	Ratio	Amount	Ratio
	mil JPY	mil JPY	mil JPY	mil JPY	mil JPY		mil JPY	mil JPY	mil JPY		mil JPY	
Tablet business	20,142	19,747	395	2.0%	27,700	26,680	1,020	3.8%				
Professional tablets	7,526	7,494	32	0.4%	10,300	10,104	196	1.9%				
(Japan)	1,319	1,353	-34	-2.5%		1,816						
(U.S.)	2,367	2,514	-147	-5.8%		3,498						
(Germany)	2,276	2,267	9	0.4%		3,094						
(Asia-Oceania)	1,564	1,360	204	15.0%		1,695						
Consumer tablets	7,519	7,221	298	4.1%	10,200	9,742	458	4.7%				
(Japan)	1,378	1,467	-89	-6.1%		2,001						
(U.S.)	2,644	2,354	290	12.3%		3,155						
(Germany)	2,260	2,454	-194	-7.9%		3,298						
(Asia-Oceania)	1,237	946	291	30.9%		1,287						
LCD tablets	5,097	5,032	65	1.3%	7,200	6,834	366	5.4%				
(Japan)	1,211	1,185	26	2.2%		1,789						
(U.S.)	2,176	2,035	141	7.0%		2,627						
(Germany)	1,152	1,379	-227	-16.5%		1,808						
(Asia-Oceania)	558	433	125	28.8%		610						
Component business	4,761	3,468	1,293	37.3%	6,400	4,901	1,499	30.6%				
(Japan)	4,761	3,468	1,293	37.3%		4,901						
Other businesses	325	353	-28	-7.9%	400	465	-65	-14.0%				
CAD for electrical engineering	335	300	35	11.8%		411						
(Japan)	335	300	35	11.8%		411						
Nextbeat	-10	53	-63	-118.5%		54						
(Japan)	-5	13	-18	-134.2%		13						
(Germany)	-5	40	-45	-113.1%		41						
Total	25,228	23,568	1,660	7.0%	34,500	32,045	2,455	7.7%				

(4) Sales by Subsidiaries

	FY2010		FY2009		YOY Change		FY2010		FY2009		YOY Change	
	3Q Result	3Q Result	3Q Result	3Q Result	Amount	Ratio	Full Year Forecast	Full year Result	Amount	Ratio	Amount	Ratio
	mil JPY	mil JPY	mil JPY	mil JPY	mil JPY		mil JPY	mil JPY	mil JPY		mil JPY	
Japan	9,000	7,786	1,214	15.6%				10,932				
U.S.	7,187	6,903	284	4.1%				9,281				
Germany	5,682	6,140	-458	-7.5%				8,241				
Asia-Oceania	3,359	2,739	620	22.6%				3,592				
Total	25,228	23,568	1,660	7.0%	34,500	32,045	2,455	7.7%				

Note) Sales of Japan includes sales of Taiwan area. Sales of Asia-Oceania is a total of sales of the subsidiaries in China, Korea, Australia, and Singapore.

(5) Capital Expenditure, Depreciation, and R&D Expenditure

	FY2010		FY2009		YOY Change		FY2010		FY2009		YOY Change	
	3Q Result	3Q Result	3Q Result	3Q Result	Amount	Ratio	Full Year Forecast	Full year Result	Amount	Ratio	Amount	Ratio
	mil JPY	mil JPY	mil JPY	mil JPY	mil JPY		mil JPY	mil JPY	mil JPY		mil JPY	
Capital Expenditure	877	908	-31	-3.4%	1,700	1,385	315	22.7%				
Depreciation	536	480	56	11.7%	750	757	-7	-0.9%				
R&D Expenditure	919	1,227	-308	-25.1%	1,400	1,580	-180	-11.4%				

Note) The amount of capital expenditure is a total of new purchases of tangible assets and intangible assets