

Consolidated Financial Results for the Nine Months of the Fiscal Year Ending March 31, 2010

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(Millions of yen with fractional amounts discarded, unless otherwise noted)

1. Consolidated performance for the nine months of the fiscal year ending March 31, 2010 (from April 1, 2009 to December 31, 2009)

(1) Consolidated operating results (cumulative)

(Percentages indicate year-on-year changes.)

	Net sales		Operating income		Ordinary income		Net income	
	Millions of yen	%	Millions of yen	%	Millions of yen	%	Millions of yen	%
Nine months ended								
December 31, 2009	56,395	(8.7)	293	-	554	-	(8,788)	-
December 31, 2008	61,789	-	(26)	-	(37)	-	(598)	-

	Net income per share	Diluted net income per share
Nine months ended	Yen	Yen
December 31, 2009	(342.01)	-
December 31, 2008	(22.93)	-

(2) Consolidated financial position

	Total assets	Net assets	Equity ratio	Net assets per share
As of	Millions of yen	Millions of yen	%	Yen
December 31, 2009	86,345	55,561	64.3	2,162.26
March 31, 2009	97,444	65,484	67.0	2,541.38

Reference: Equity As of December 31, 2009: 55,561 million yen As of March 31, 2009: 65,304 million yen

2. Cash dividends

Record date	Cash dividends per share				
	First quarter	Second quarter	Third quarter	Fiscal year-end	Annual
	Yen	Yen	Yen	Yen	Yen
Fiscal year ended March 31, 2009	-	-	-	30.00	30.00
Fiscal year ending March 31, 2010	-	-	-		
Fiscal year ending March 31, 2010 (Forecasts)				20.00	20.00

Note: Revisions to the forecasts of cash dividends in the current quarter: None

3. Forecasts for the fiscal year ending March 31, 2010 (from April 1, 2009 to March 31, 2010)

(Percentages indicate year-on-year changes.)

	Net sales		Operating income		Ordinary income		Net income		Net income per share
	Millions of yen	%	Millions of yen	%	Millions of yen	%	Millions of yen	%	Yen
Fiscal year ending March 31, 2010	78,700	(6.1)	100	-	600	-	(8,500)	-	(330.79)

Note: Revisions to the forecasts in the current quarter: Yes

4. Others

- (1) Changes in significant subsidiaries during the period (changes in specified subsidiaries resulting in the change in scope of consolidation): None
- (2) Application of simplified accounting and special accounting for preparing the quarterly consolidated financial statements: Yes
- (3) Changes in accounting policies, procedures, and methods of presentation for preparing the quarterly consolidated financial statements (changes described in the section of "Changes in significant matters forming the basis of preparing the quarterly consolidated financial statements")
 - a. Changes due to revisions to accounting standards and other regulations: None
 - b. Changes due to other reasons: Yes

- (4) Number of issued shares (common stock)
- a. Total number of issued shares at the end of the period (including treasury stock)

As of December 31, 2009	26,643,166 shares
As of March 31, 2009	26,643,166 shares
 - b. Number of treasury shares at the end of the period

As of December 31, 2009	947,214 shares
As of March 31, 2009	946,768 shares
 - c. Average number of shares during the period (cumulative from the beginning of the fiscal year)

Nine months ended December 31, 2009	25,696,085 shares
Nine months ended December 31, 2008	26,080,943 shares

* Proper use of the forecasts, and other special matters

1. The forecasts for the full year were revised in these materials as announced on February 2, 2010.
2. The forward-looking statements, including forecasts, contained in these materials are based on information currently available to the Company. Actual business may differ substantially from the forecasts due to various factors in the future.
3. Commencing with the current fiscal year, the quarterly consolidated financial statements conform to the “Accounting Standard for Quarterly Financial Reporting” (ASBJ [Accounting Standards Board of Japan] Statement No. 12) and the “Guidance on Accounting Standard for Quarterly Financial Reporting” (ASBJ Guidance No. 14). They are also prepared in accordance with the “Regulation for Quarterly Consolidated Financial Statements.”

(Reference)**Consolidated performance for the third quarter of the fiscal year ending March 31, 2010
(from October 1, 2009 to December 31, 2009)****(1) Consolidated operating results**

(Percentages indicate year-on-year changes.)

	Net sales		Operating income		Ordinary income		Net income	
Third quarter ended	Millions of yen	%	Millions of yen	%	Millions of yen	%	Millions of yen	%
December 31, 2009	19,018	(0.7)	725	-	804	-	688	-
December 31, 2008	19,161	-	(736)	-	(921)	-	(790)	-

	Net income per share	Diluted net income per share
Third quarter ended	Yen	Yen
December 31, 2009	26.79	-
December 31, 2008	(30.45)	-

[Qualitative Information and Financial Statements]

1. Qualitative information regarding consolidated operating results

In the global economy during the current nine-month consolidated accounting period, a recovery emerged thanks to an upward trend in the U.S. and Europe, on the heels of the economic measures implemented by several countries, as well as to expanded demand in China and other emerging countries. In Japan, despite continuing modest improvements mainly in the area of manufacturing, conditions remain unstable with a weak self-sustained recovery in private-sector demand.

Under these economic circumstances, in an effort to enable improvements in its earning power through the acquisition of new customers in the printing equipment-related business, the Riso Group (RISO) focused on sales of high-speed color printers and digital printers addressing the following four essential objectives:

- Increasing profits through sales of high value-added models;
- Reducing costs by enhancing production efficiency and increasing purchasing power;
- Promoting development planning for high value-added models required by the market; and
- Concentrating expenditures on main focus subjects and trimming other costs thoroughly.

In the inkjet business (high-speed color printers), sales of ORPHIS X series in Japan contributed to favorable results. However, sales in the digital duplicating business (digital printers) fell mostly in developed countries.

As a result, net sales for the current nine-month consolidated accounting period amounted to 56,395 million yen (down 8.7% year on year). In terms of profit, because of efforts to reduce selling, general and administrative expenses, operating income was 293 million yen (compared to an operating loss of 26 million yen in the same period of the previous fiscal year), and ordinary income was 554 million yen (compared to an ordinary loss of 37 million yen in the same period of the previous fiscal year). Also, the recording as an extraordinary loss of the special premiums at withdrawal from pension fund and the reversal of deferred tax assets in September 2009 resulted in a net loss of 8,788 million yen (compared to a net loss of 598 million yen in the same period of the previous fiscal year).

Please note that the average exchange rate over the current nine months was 93.56 yen (a 9.28 yen appreciation of the yen year on year) for the US dollar and 133.00 yen (a 17.70 yen appreciation of the yen year on year) for the euro.

Results by business segment are as follows:

(1) Printing equipment-related business

RISO's main activity in the printing equipment-related business is the inkjet business and digital duplicating business. In the inkjet business, thanks to steadily increased sales after expanding the ORPHIS X series lineup in Japan, RISO was able to cover the decrease in overseas sales resulting from an appreciation of the yen. On the other hand, because of a decline in sales both domestically and overseas in the digital duplicating business, net sales in the printing equipment-related business fell compared to the previous fiscal year to 55,485 million yen (down 8.9% year on year). In terms of profit, due to favorable sales of consumables and efforts to reduce selling, general and administrative expenses during the third quarter (October to December 2009), RISO recorded an operating loss of 437 million yen (compared to an operating loss of 708 million yen in the same period of the previous fiscal year).

(2) Real estate business and others

RISO operates a real estate business focusing on leasing of the Omotesando building and Shin-Osaka building. It also operates an insurance agency business.

Both the real estate business and the insurance agency business have performed as projected, and net sales for the real estate business and others was 910 million yen (up 5.1% year on year) and operating

income was 731 million yen (up 7.1% year on year).

The business results by geographical segment are as follows:

(1) Japan (domestic sales and sales to Asian distributors)

Domestically, although sales in the inkjet business advanced, sales in the digital duplicating business decreased. As a result, net sales including the real estate business and others was 34,813 million yen (down 1.6% year on year) with an operating loss of 413 million yen (compared to an operating loss of 487 million yen in the same period of the previous fiscal year).

(2) The Americas (American subsidiaries)

In the Americas, the drop in sales in the digital duplicating business and the impact of a strong yen resulted in net sales of 6,035 million yen (down 21.5% year on year). In terms of profit, an operating loss of 198 million yen was recorded due to reductions in selling, general and administrative expenses (compared to an operating loss of 431 million yen in the same period of the previous fiscal year).

(3) Europe (European subsidiaries)

In Europe, net sales fell compared to the previous fiscal year to 10,312 million yen (down 19.0% year on year) due to a decrease in sales in the digital duplicating business and effects from a strong yen despite signs of a recovery in sales in the inkjet business. In terms of profit, an operating loss was 74 million yen due to reductions in selling, general and administrative expenses (compared to an operating loss of 635 million yen in the same period of the previous fiscal year).

(4) Asia (Asian and Chinese subsidiaries)

In Asia, due to a decrease in sales in the digital duplicating business and the effects from a strong yen, net sales amounted to 5,234 million yen (down 12.6% year on year). In terms of profit, operating income was 314 million yen (up 5.3% year on year) due to reductions in selling, general and administrative expenses.

2. Qualitative information regarding consolidated financial position

The financial position of RISO at the end of the current nine-month consolidated accounting period compared to the end of the previous fiscal year is as follows.

Total assets dropped 11,098 million yen to 86,345 million yen and net assets decreased 9,922 million yen to 55,561 million yen. As a result, the equity ratio moved down 2.7 points to 64.3%.

The main changes in the assets portion include an increase of 195 million yen in merchandise and finished goods, in contrast to decreases of 3,872 million yen in cash and deposits, 2,404 million yen in notes and accounts receivable-trade and 792 million yen in short-term investment securities. In the liabilities portion, notes and accounts payable-trade was down 794 million yen.

(Cash flows)

Net cash used in operating activities was 2,689 million yen (compared to net cash provided of 1,583 million yen in the same period of the previous fiscal year). This is mainly attributable to loss before income taxes and minority interests of 5,308 million yen, equity in earnings of affiliates of 493 million yen, a decrease in notes and accounts payable-trade of 743 million yen, depreciation and amortization of 2,268 million yen and a decrease in notes and accounts receivable-trade of 2,412 million yen.

Net cash used in investing activities was 1,135 million yen (down 27.2% year on year), primarily the result of expense of 736 million yen for the payments into time deposits, expense of 929 million yen for the purchase of property, plant and equipment, expense of 463 million yen for the purchase of intangible assets and proceeds from withdrawal of time deposits of 918 million yen.

Net cash used in financing activities was 543 million yen (down 59.6% year on year). The result mainly reflects payments of 770 million yen for cash dividends and a net increase of 315 million yen in short-term loans payable.

3. Qualitative information regarding forecasts

The consolidated full-year forecasts for the fiscal year ending March 31, 2010, which were released on November 4, 2009, are changed as follows.

(1) Changes in the full-year forecasts

	(Millions of yen)				
	Net sales	Operating income	Ordinary income	Net income	Net income per share
Previous forecasts	78,700	(950)	(550)	(10,200)	(396.95) yen
Revised forecasts	78,700	100	600	(8,500)	(330.79) yen
Difference	-	1,050	1,150	1,700	-
Percentage change	-	-	-	-	-
(Reference) Actual results of the fiscal year ended March 31, 2009	83,774	(913)	(695)	(641)	(24.68) yen

(2) Reasons for changes

Although we project net sales roughly at par with previous forecasts, in terms of profit, favorable sales of consumables related to printing equipment and efforts to reduce selling, general and administrative expenses result in expectations that operating income, ordinary income and net income will exceed previous forecasts.

4. Others

(1) Changes in significant subsidiaries during the period (changes in specified subsidiaries resulting in the change in scope of consolidation)

No items to report

(2) Application of simplified accounting and special accounting for preparing the quarterly consolidated financial statements

Simplified accounting

Calculation of income taxes and deferred tax assets and liabilities

The calculation of the payment amount of income taxes is based on the method in which the addition and subtraction items and tax credit items are limited to important items only.

In determining the recoverability of deferred tax assets, in cases where it is deemed that material changes have occurred in the business environment or the like, or in temporary differences or other events since the end of the previous fiscal year, earnings forecasts and tax planning used in the previous fiscal year are used after adding the effect of such significant changes to the data.

(3) Changes in accounting policies, procedures, and methods of presentation for preparing the quarterly consolidated financial statements

a. Changes in accounting policies and procedures

Tax expenses were previously calculated by reasonably estimating the effective tax rate after applying tax effect accounting for income before income taxes for the fiscal year and multiplying income before income taxes for the quarter by this effective tax rate. RISO changed the accounting, however, to that similar to the accounting in the accounting settlement at a fiscal year end effective from the first quarter. The purpose was to reflect the tax expenses depending on economic conditions of the quarter in quarterly consolidated financial statements more correctly than by the former method. This change had no impact on net income for the current nine months.

Note that income taxes adjustments are included in income taxes.

b. Changes in methods of presentation

(Consolidated statements of income)

“Loss on retirement of noncurrent assets” that was included in “Other” of non-operating expenses for the nine months of the previous fiscal year is now presented as a separate item because the amount exceeded 20% of total non-operating expenses.

“Loss on retirement of noncurrent assets” for the nine months of the previous fiscal year was 51 million yen.

(Additional information)

a. Abolishment of the directors’ retirement benefits plan

The Company, at a meeting of the Board of Directors held on April 21, 2009, resolved to abolish its directors’ retirement benefits plan and a proposal of the lump-sum payment of retirement benefits in line with the abolishment of the plan was approved at the 55th Regular General Meeting of Shareholders held on June 24, 2009.

Lump-sum payments in line with the abolishment of the plan are paid at the time of retirement of each director or auditor in accordance with his/her service period up until the abolishment of the plan.

Following this change, the balance of provision for directors’ retirement benefits was reversed and 171 million yen, an unpaid amount at the end of the third quarter, was included in “Other” of noncurrent liabilities.

b. Provision for loss on litigation

To prepare for losses related to pending lawsuits, the projected amount of loss based on the circumstances of those lawsuits is recorded from the second quarter.

5. Consolidated financial statements

(1) Consolidated balance sheets

(Millions of yen)

	As of December 31, 2009	As of March 31, 2009 (Summary)
Assets		
Current assets		
Cash and deposits	16,710	20,583
Notes and accounts receivable-trade	11,495	13,900
Short-term investment securities	2,488	3,281
Merchandise and finished goods	12,066	11,871
Work in process	570	812
Raw materials and supplies	1,528	1,345
Deferred tax assets	-	745
Other	2,137	2,556
Allowance for doubtful accounts	(346)	(298)
Total current assets	46,651	54,797
Noncurrent assets		
Property, plant and equipment		
Buildings and structures	18,583	18,639
Accumulated depreciation	(11,568)	(11,294)
Buildings and structures, net	7,014	7,344
Machinery, equipment and vehicles	7,816	7,828
Accumulated depreciation	(6,617)	(6,528)
Machinery, equipment and vehicles, net	1,199	1,299
Tools, furniture and fixtures	15,778	16,034
Accumulated depreciation	(14,240)	(14,247)
Tools, furniture and fixtures, net	1,537	1,787
Land	18,053	18,053
Lease assets	372	378
Accumulated depreciation	(180)	(141)
Lease assets, net	192	237
Construction in progress	107	98
Other	12,753	12,574
Accumulated depreciation	(9,023)	(8,902)
Other, net	3,729	3,672
Total property, plant and equipment	31,833	32,492
Intangible assets		
Software	1,780	1,971
Other	364	336
Total intangible assets	2,144	2,307
Investments and other assets		
Investment securities	1,718	1,718
Long-term loans receivable	199	160
Deferred tax assets	-	2,193
Other	4,008	4,019
Allowance for doubtful accounts	(211)	(245)
Total investments and other assets	5,715	7,846
Total noncurrent assets	39,693	42,647
Total assets	86,345	97,444

(Millions of yen)

	As of December 31, 2009	As of March 31, 2009 (Summary)
Liabilities		
Current liabilities		
Notes and accounts payable-trade	13,517	14,311
Short-term loans payable	5,499	5,368
Current portion of long-term loans payable	7	9
Income taxes payable	236	99
Provision for bonuses	656	1,470
Provision for product warranties	120	137
Deferred tax liabilities	35	-
Other	5,438	5,575
Total current liabilities	25,511	26,972
Noncurrent liabilities		
Long-term loans payable	75	83
Provision for retirement benefits	3,485	3,278
Provision for directors' retirement benefits	-	242
Provision for loss on litigation	67	-
Other	1,643	1,384
Total noncurrent liabilities	5,272	4,988
Total liabilities	30,783	31,960
Net assets		
Shareholders' equity		
Capital stock	14,114	14,114
Capital surplus	14,779	14,779
Retained earnings	29,257	38,816
Treasury stock	(1,386)	(1,386)
Total shareholders' equity	56,765	66,325
Valuation and translation adjustments		
Valuation difference on available-for-sale securities	225	304
Foreign currency translation adjustment	(1,429)	(1,324)
Total valuation and translation adjustments	(1,204)	(1,020)
Minority interests	-	179
Total net assets	55,561	65,484
Total liabilities and net assets	86,345	97,444

(2) Consolidated statement of income

(Millions of yen)

	Nine months ended December 31, 2008	Nine months ended December 31, 2009
	(From April 1,2008 to December 31,2008)	(From April 1,2009 to December 31,2009)
Net sales	61,789	56,395
Cost of sales	30,942	28,825
Gross profit	30,846	27,570
Selling, general and administrative expenses	30,872	27,276
Operating income (loss)	(26)	293
Non-operating income		
Interest income	230	122
Dividends income	44	29
Equity in earnings of affiliates	393	493
Other	340	163
Total non-operating income	1,008	809
Non-operating expenses		
Interest expenses	347	91
Foreign exchange losses	558	240
Loss on retirement of noncurrent assets	-	180
Other	114	36
Total non-operating expenses	1,019	549
Ordinary income (loss)	(37)	554
Extraordinary income		
Reversal of allowance for doubtful accounts	-	40
Total extraordinary income	-	40
Extraordinary loss		
Expenses paid on withdrawal from employees' pension fund	-	5,835
Provision for loss on litigation	-	67
Total extraordinary losses	-	5,903
Loss before income taxes and minority interests	(37)	(5,308)
Income taxes	544	3,480
Minority interests in income	15	-
Net loss	(598)	(8,788)

(Millions of yen)

	Third quarter ended December 31, 2008	Third quarter ended December 31, 2009
	(From October 1,2008 to December 31,2008)	(From October 1,2009 to December 31,2009)
Net sales	19,161	19,018
Cost of sales	9,508	9,086
Gross profit	9,653	9,932
Selling, general and administrative expenses	10,389	9,206
Operating income (loss)	(736)	725
Non-operating income		
Interest income	69	34
Dividends income	20	6
Equity in earnings of affiliates	234	134
Other	100	30
Total non-operating income	424	206
Non-operating expenses		
Interest expenses	105	28
Foreign exchange losses	470	37
Loss on retirement of noncurrent assets	-	44
Other	34	17
Total non-operating expenses	609	127
Ordinary income (loss)	(921)	804
Extraordinary income		
Reversal of allowance for doubtful accounts	-	12
Total extraordinary income	-	12
Extraordinary loss		
Provision for loss on litigation	-	(0)
Total extraordinary loss	-	(0)
Income (loss) before income taxes and minority interests	(921)	816
Income taxes	(127)	128
Minority interests in loss	(3)	-
Net income (loss)	(790)	688

(3) Consolidated statement of cash flows

(Millions of yen)

	Nine months ended December 31, 2008	Nine months ended December 31, 2009
Net cash provided by (used in) operating activities		
Loss before income taxes and minority interests	(37)	(5,308)
Depreciation and amortization	2,068	2,268
Equity in (earnings) losses of affiliates	(393)	(493)
Increase (decrease) in provision for retirement benefits	82	206
Increase (decrease) in provision for directors' retirement benefits	11	(70)
Increase (decrease) in provision for directors' bonuses	(28)	-
Increase (decrease) in allowance for doubtful accounts	60	3
Increase (decrease) in provision for loss on litigation	-	67
Increase (decrease) in provision for bonuses	(736)	(814)
Interest and dividends income	(274)	(151)
Interest expenses	347	91
Foreign exchange losses (gains)	449	31
Expenses paid on withdrawal from employees' pension fund	-	5,835
Decrease (increase) in notes and accounts receivable-trade	4,062	2,412
Decrease (increase) in inventories	(3,123)	(221)
Increase (decrease) in notes and accounts payable-trade	1,989	(743)
Increase (decrease) in accounts payable-other	(424)	(714)
Other, net	(1,178)	779
Subtotal	2,873	3,177
Interest and dividends income received	262	154
Interest expenses paid	(348)	(92)
Expenses paid on withdrawal from employees' pension fund	-	(5,835)
Income taxes paid	(1,204)	(247)
Income taxes refund	-	153
Net cash provided by (used in) operating activities	1,583	(2,689)
Net cash provided by (used in) investing activities		
Payments into time deposits	(12)	(736)
Proceeds from withdrawal of time deposits	244	918
Purchase of property, plant and equipment	(975)	(929)
Purchase of intangible assets	(708)	(463)
Purchase of investment securities	(136)	(85)
Proceeds from sales of investment securities	4	1
Payments of loans receivable	(34)	(124)
Collection of loans receivable	147	80
Other, net	(87)	203
Net cash provided by (used in) investing activities	(1,559)	(1,135)

(Millions of yen)

	Nine months ended December 31, 2008	Nine months ended December 31, 2009
Net cash provided by (used in) financing activities		
Net increase (decrease) in short-term loans payable	376	315
Proceeds from long-term loans payable	3	-
Repayment of long-term loans payable	(8)	(11)
Purchase of treasury stock	(665)	-
Cash dividends paid	(1,049)	(770)
Other, net	(0)	(77)
Net cash provided by (used in) financing activities	(1,343)	(543)
Effect of exchange rate change on cash and cash equivalents	(838)	(89)
Net increase (decrease) in cash and cash equivalents	(2,157)	(4,457)
Cash and cash equivalents at beginning of period	30,427	23,246
Cash and cash equivalents at end of period	28,269	18,789

(4) Notes on premise of going concern

No items to report

(5) Segment information

a. Segment information by business

Third quarter ended December 31, 2009

(Millions of yen)

	Printing equipment-related business	Real estate business and others	Total	Inter-segment elimination	Consolidated
Sales and operating income (loss)					
(1) External customer sales	18,716	302	19,018	-	19,018
(2) Inter-segment sales	-	22	22	(22)	-
Total	18,716	324	19,041	(22)	19,018
Operating income (loss)	489	236	725	-	725

Nine months ended December 31, 2009

(Millions of yen)

	Printing equipment-related business	Real estate business and others	Total	Inter-segment elimination	Consolidated
Sales and operating income (loss)					
(1) External customer sales	55,485	910	56,395	-	56,395
(2) Inter-segment sales	-	60	60	(60)	-
Total	55,485	971	56,456	(60)	56,395
Operating income (loss)	(437)	731	293	-	293

b. Segment information by geographic area
Third quarter ended December 31, 2009

(Millions of yen)

	Japan	Americas	Europe	Asia	Total	Inter-segment elimination	Consolidated
Sales and operating income (loss)							
(1) External customer sales	11,596	1,870	3,775	1,775	19,018	-	19,018
(2) Inter-segment sales	4,426	(0)	85	1,718	6,231	(6,231)	-
Total	16,023	1,870	3,861	3,494	25,249	(6,231)	19,018
Operating income (loss)	155	(88)	(2)	30	94	631	725

Nine months ended December 31, 2009

(Millions of yen)

	Japan	Americas	Europe	Asia	Total	Inter-segment elimination	Consolidated
Sales and operating income (loss)							
(1) External customer sales	34,813	6,035	10,312	5,234	56,395	-	56,395
(2) Inter-segment sales	12,735	0	239	4,506	17,482	(17,482)	-
Total	47,548	6,035	10,552	9,741	73,878	(17,482)	56,395
Operating income (loss)	(413)	(198)	(74)	314	(371)	665	293

c. Overseas segment sales data

Third quarter ended December 31, 2009

(Millions of yen)

	Americas	Europe	Asia	Total
I Overseas sales	1,890	3,796	2,290	7,977
II Consolidated sales	-	-	-	19,018
III Percentage of overseas sales	9.9%	20.0%	12.0%	41.9%

Nine months ended December 31, 2009

(Millions of yen)

	Americas	Europe	Asia	Total
I Overseas sales	6,059	10,404	6,547	23,011
II Consolidated sales	-	-	-	56,395
III Percentage of overseas sales	10.7%	18.5%	11.6%	40.8%

(6) Notes on significant changes in the amount of shareholders' equity

No items to report

6. Other Information

No items to report