



December 22, 2005

RISO KAGAKU CORPORATION
(Code: 6413)

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Minato-ku, Tokyo, 108-8385
JAPAN

President & CEO: Akira Hayama

Corrections in Consolidated Earnings Reports

It turned out in the process of preparing the Fiscal 2006 (the term from April 1, 2005 to March 31, 2006) Consolidated Interim Earnings Report that there were several descriptions required to be corrected regarding financial statements.

The above-mentioned corrections are to be made in response to the discovery, which was made when reviewing the past disclosed information, that a company has not been counted as subsidiary in the past earnings reports since FY2001 though it was included in preparing related consolidated financial statements. In addition, several errors, which were found in their significant notes as well, are to be corrected simultaneously. The earnings reports whose financial statements are to be corrected are listed below and the corresponding corrigenda are provided on the following pages.

An amendment report has been submitted for the corresponding annual and interim security reports accordingly.

[Earnings reports to be corrected]

1. Fiscal 2001 Consolidated Earnings Report (available in Japanese only)
2. Fiscal 2002 Consolidated Earnings Report (available in Japanese only)
3. Fiscal 2003 Consolidated Earnings Report (available in Japanese only)
4. Fiscal 2004 Consolidated Interim Earnings Report
5. Fiscal 2004 Consolidated Earnings Report
6. Fiscal 2005 Consolidated Interim Earnings Report
7. Fiscal 2005 Consolidated Earnings Report
8. Fiscal 2006 Consolidated Interim Earnings Report

* The corrected parts are indicated by underline in the following corrigenda.

4. Fiscal 2004 Consolidated Interim Earnings Report

Original	Corrected
<p><Page 1> 1. Consolidated Interim Results (April 1, 2003 to September 30, 2003)</p> <p>(4) Scope of Consolidation and Application of Equity Method Consolidated subsidiaries – <u>27</u>; Equity-method non-consolidated subsidiaries – 0 Equity-method affiliates – 1</p>	<p><Page 1> 1. Consolidated Interim Results (April 1, 2003 to September 30, 2003)</p> <p>(4) Scope of Consolidation and Application of Equity Method Consolidated subsidiaries – <u>28</u>; Equity-method non-consolidated subsidiaries – 0 Equity-method affiliates – 1</p>
<p><Page 2> (1) Group Organization Structure</p> <p>The Riso Group (RISO) consists of Riso Kagaku Corporation (the parent company), <u>28</u> subsidiaries, and 2 affiliated companies. The main business of the Group is the manufacture and sale of printing equipment, as well as related market research. The Group also operates an insurance agency.</p>	<p><Page 2> (1) Group Organization Structure</p> <p>The Riso Group (RISO) consists of Riso Kagaku Corporation (the parent company), <u>29</u> subsidiaries, and 2 affiliated companies. The main business of the Group is the manufacture and sale of printing equipment, as well as related market research. The Group also operates an insurance agency.</p>

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(4) Interim Consolidated Financial Statements

Significant Notes in Preparation of Consolidated Financial Statements

[Original]

Item	1st Half of FY 2003 (6 months ended Sep. 30, 2002)	1st Half of FY 2004 (6 months ended Sept. 30, 2003)	FY 2003 (Year ended Mar. 31, 2003)
1. Scope of consolidation	(1) Number of consolidated subsidiaries: <u>25</u> Principal ones are as follows: RISO, INC., RISO (Deutschland) GmbH, RISO FRANCE S.A., and RISO TECHNOLOGY ZHUHAI CO., LTD.	(1) Number of consolidated subsidiaries: <u>27</u> Principal ones are as follows: RISO, INC., RISO (Deutschland) GmbH, RISO FRANCE S.A., and RISO TECHNOLOGY ZHUHAI CO., LTD. RISO INDUSTRIES (H.K.) LTD. was established and consolidated during the 1st half of fiscal 2004.	(1) Number of consolidated subsidiaries: <u>26</u> Principal ones are as follows: RISO, INC., RISO (Deutschland) GmbH, RISO FRANCE S.A., and RISO TECHNOLOGY ZHUHAI CO., LTD. RISO VEC CO. LTD. was established and consolidated during the fiscal 2003.

[Corrected]

Item	1st Half of FY 2003 (6 months ended Sep. 30, 2002)	1st Half of FY 2004 (6 months ended Sept. 30, 2003)	FY 2003 (Year ended Mar. 31, 2003)
1. Scope of consolidation	(1) Number of consolidated subsidiaries: <u>26</u> Principal ones are as follows: RISO, INC., RISO (Deutschland) GmbH, RISO FRANCE S.A., and RISO TECHNOLOGY ZHUHAI CO., LTD.	(1) Number of consolidated subsidiaries: <u>28</u> Principal ones are as follows: RISO, INC., RISO (Deutschland) GmbH, RISO FRANCE S.A., and RISO TECHNOLOGY ZHUHAI CO., LTD. RISO INDUSTRIES (H.K.) LTD. was established and consolidated during the 1st half of fiscal 2004.	(1) Number of consolidated subsidiaries: <u>27</u> Principal ones are as follows: RISO, INC., RISO (Deutschland) GmbH, RISO FRANCE S.A., and RISO TECHNOLOGY ZHUHAI CO., LTD. RISO VEC CO. LTD. was established and consolidated during the fiscal 2003.

5. Fiscal 2004 Consolidated Earnings Report

Original	Corrected
<p><Page 1> 1. Consolidated Results (April 1, 2003 to March 31, 2004)</p> <p>(4) Scope of Consolidation and Application of Equity Method Consolidated subsidiaries – <u>27</u>; Equity-method non-consolidated subsidiaries – 0 Equity-method affiliates – 1</p>	<p><Page 1> 1. Consolidated Results (April 1, 2003 to March 31, 2004)</p> <p>(4) Scope of Consolidation and Application of Equity Method Consolidated subsidiaries – <u>28</u>; Equity-method non-consolidated subsidiaries – 0 Equity-method affiliates – 1</p>
<p><Page 2> (1) Group Organization Structure</p> <p>The RISO Group (RISO) consists of RISO KAGAKU CORPORATION (the parent company), <u>28</u> subsidiaries, and 2 affiliated companies. The main business of RISO is the manufacture and sales of printing equipment, as well as related market research. RISO also operates a real estate business and an insurance agency.</p>	<p><Page 2> (1) Group Organization Structure</p> <p>The RISO Group (RISO) consists of RISO KAGAKU CORPORATION (the parent company), <u>29</u> subsidiaries, and 2 affiliated companies. The main business of RISO is the manufacture and sales of printing equipment, as well as related market research. RISO also operates a real estate business and an insurance agency.</p>

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(4) Consolidated Financial Statements

Significant Notes in Preparation of Consolidated Financial Statements

[Original]

Item	FY 2003 (Year ended Mar. 31, 2003)	FY 2004 (Year ended Mar. 31, 2004)
1. Scope of consolidation	(1) Number of consolidated subsidiaries: <u>26</u> Principal ones are as follows: RISO, INC., RISO (Deutschland) GmbH, RISO FRANCE S.A., and RISO TECHNOLOGY ZHUHAI CO., LTD. RISO VEC CO. LTD. was established and consolidated during the fiscal 2003.	(1) Number of consolidated subsidiaries: <u>27</u> Principal ones are as follows: RISO, INC., RISO (Deutschland) GmbH, RISO FRANCE S.A., and RISO TECHNOLOGY ZHUHAI CO., LTD. RISO INDUSTRIES (H.K.) LTD. was <u>established and consolidated during the fiscal 2004.</u>

[Corrected]

Item	FY 2003 (Year ended Mar. 31, 2003)	FY 2004 (Year ended Mar. 31, 2004)
1. Scope of consolidation	(1) Number of consolidated subsidiaries: <u>27</u> Principal ones are as follows: RISO, INC., RISO (Deutschland) GmbH, RISO FRANCE S.A., and RISO TECHNOLOGY ZHUHAI CO., LTD. RISO VEC CO. LTD. was established and consolidated during the fiscal 2003.	(1) Number of consolidated subsidiaries: <u>28</u> Principal ones are as follows: RISO, INC., RISO (Deutschland) GmbH, RISO FRANCE S.A., and RISO TECHNOLOGY ZHUHAI CO., LTD. RISO INDUSTRIES (H.K.) LTD. was <u>consolidated because it was newly established during the fiscal 2004.</u>

Notes on Consolidated Statements of Income

[Original]

FY 2003 (Year ended Mar. 31, 2003)	FY 2004 (Year ended Mar. 31, 2004)
1. The main items of "Selling, general and administrative expenses" and their amounts are given below.	1. The main items of "Selling, general and administrative expenses" and their amounts are given below.
[Item]	[Item]
[Amount] (millions of yen)	[Amount] (millions of yen)
Employees' salaries and bonuses	Employees' salaries and bonuses
11,971	<u>12,537</u>
Depreciation	Depreciation
911	851
Provision for employees' retirement allowances	Provision for employees' retirement allowances
625	754
Provision for directors' retirement allowances	Provision for directors' retirement allowances
59	208
Provision for bonuses	Provision for bonuses
1,312	1,388
Research and development expenses	Research and development expenses
3,972	4,049
Amortization of adjustments on Consolidated accounts	Amortization of adjustments on Consolidated accounts
16	18
Provision for doubtful receivables	Provision for doubtful receivables
374	<u>75</u>

[Corrected]

FY 2003 (Year ended Mar. 31, 2003)	FY 2004 (Year ended Mar. 31, 2004)
1. The main items of "Selling, general and administrative expenses" and their amounts are given below.	1. The main items of "Selling, general and administrative expenses" and their amounts are given below.
[Item]	[Item]
[Amount] (millions of yen)	[Amount] (millions of yen)
Employees' salaries and bonuses	Employees' salaries and bonuses
11,971	<u>12,555</u>
Depreciation	Depreciation
911	851
Provision for employees' retirement allowances	Provision for employees' retirement allowances
625	754
Provision for directors' retirement allowances	Provision for directors' retirement allowances
59	208
Provision for bonuses	Provision for bonuses
1,312	1,388
Research and development expenses	Research and development expenses
3,972	4,049
Amortization of adjustments on Consolidated accounts	Amortization of adjustments on Consolidated accounts
16	18
Provision for doubtful receivables	Provision for doubtful receivables
374	<u>153</u>

6. Fiscal 2005 Consolidated Interim Earnings Report

Original	Corrected
<p><Page 1> 1. Consolidated Interim Results (April 1, 2004 to September 30, 2004)</p> <p>(4) Scope of Consolidation and Application of Equity Method Consolidated subsidiaries – 28; Equity-method non-consolidated subsidiaries – 0 Equity-method affiliates – 1</p>	<p><Page 1> 1. Consolidated Interim Results (April 1, 2004 to September 30, 2004)</p> <p>(4) Scope of Consolidation and Application of Equity Method Consolidated subsidiaries – 29; Equity-method non-consolidated subsidiaries – 0 Equity-method affiliates – 1</p>
<p><Page 2> (1) Group Organization Structure</p> <p>The Riso Group (RISO) consists of Riso Kagaku Corporation (the parent company), 29 subsidiaries, and 2 affiliated companies. The main business of the Group is the manufacture and sale of printing equipment, as well as related market research. The Group also operates a real estate business and an insurance agency.</p>	<p><Page 2> (1) Group Organization Structure</p> <p>The Riso Group (RISO) consists of Riso Kagaku Corporation (the parent company), 30 subsidiaries, and 2 affiliated companies. The main business of the Group is the manufacture and sale of printing equipment, as well as related market research. The Group also operates a real estate business and an insurance agency.</p>

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(4) Interim Consolidated Financial Statements

Significant Notes in Preparation of Consolidated Financial Statements

[Original]

Item	1st Half of FY 2004 (6 months ended Sep. 30, 2003)	1st Half of FY 2005 (6 months ended Sept. 30, 2004)	FY 2004 (Year ended Mar. 31, 2004)
1. Scope of consolidation	<p>(1) Number of consolidated subsidiaries: 27</p> <p>Principal ones are as follows: RISO, INC., RISO (Deutschland) GmbH, RISO FRANCE S.A., and RISO TECHNOLOGY ZHUHAI CO., LTD.</p> <p>RISO INDUSTRIES (H.K.) LTD. was established and consolidated during the 1st half of fiscal 2004.</p>	<p>(1) Number of consolidated subsidiaries: 28</p> <p>Principal ones are as follows: RISO, INC., RISO (Deutschland) GmbH, RISO FRANCE S.A., and RISO TECHNOLOGY ZHUHAI CO., LTD.</p> <p>Kubota Office Machine Limited was acquired on July 30, 2004 and consolidated during the 1st half of fiscal 2005.</p>	<p>(1) Number of consolidated subsidiaries: 27</p> <p>Principal ones are as follows: RISO, INC., RISO (Deutschland) GmbH, RISO FRANCE S.A., and RISO TECHNOLOGY ZHUHAI CO., LTD.</p> <p>RISO INDUSTRIES (H.K.) LTD. was established and consolidated during the fiscal 2004.</p>

[Corrected]

Item	1st Half of FY 2004 (6 months ended Sep. 30, 2003)	1st Half of FY 2005 (6 months ended Sept. 30, 2004)	FY 2004 (Year ended Mar. 31, 2004)
1. Scope of consolidation	<p>(1) Number of consolidated subsidiaries: 28</p> <p>Principal ones are as follows: RISO, INC., RISO (Deutschland) GmbH, RISO FRANCE S.A., and RISO TECHNOLOGY ZHUHAI CO., LTD.</p> <p>RISO INDUSTRIES (H.K.) LTD. was established and consolidated during the 1st half of fiscal 2004.</p>	<p>(1) Number of consolidated subsidiaries: 29</p> <p>Principal ones are as follows: RISO, INC., RISO (Deutschland) GmbH, RISO FRANCE S.A., and RISO TECHNOLOGY ZHUHAI CO., LTD.</p> <p>Kubota Office Machine Limited was acquired on July 30, 2004 and consolidated during the 1st half of fiscal 2005.</p>	<p>(1) Number of consolidated subsidiaries: 28</p> <p>Principal ones are as follows: RISO, INC., RISO (Deutschland) GmbH, RISO FRANCE S.A., and RISO TECHNOLOGY ZHUHAI CO., LTD.</p> <p>RISO INDUSTRIES (H.K.) LTD. was established and consolidated during the fiscal 2004.</p>

Notes on Consolidated Statements of Income

[Original]

1st Half of FY 2004 (6 months ended Sept. 30, 2003)	1st Half of FY 2005 (6 months ended Sept. 30, 2004)	FY 2004 (Year ended Mar. 31, 2004)
1. The main items of "Selling, general and administrative expenses" and their amounts are given below.	1. The main items of "Selling, general and administrative expenses" and their amounts are given below.	1. The main items of "Selling, general and administrative expenses" and their amounts are given below.
[Item] [Amount] (millions of yen)	[Item] [Amount] (millions of yen)	[Item] [Amount] (millions of yen)
Employees' salaries and bonuses 5,837	Employees' salaries and bonuses 5,447	Employees' salaries and bonuses <u>12,537</u>
Provision for employees' retirement allowances 349	Provision for employees' retirement allowances 337	Provision for employees' retirement allowances 754
Provision for directors' retirement allowances 184	Provision for directors' retirement allowances 21	Provision for directors' retirement allowances 208
Provision for bonuses 1,182	Provision for bonuses 1,265	Provision for bonuses 1,388
Provision for doubtful receivables 45	Provision for doubtful receivables 75	Provision for doubtful receivables <u>75</u>
Research and development expenses 2,105	Research and development expenses 2,166	Research and development expenses 4,049

[Corrected]

1st Half of FY 2004 (6 months ended Sept. 30, 2003)	1st Half of FY 2005 (6 months ended Sept. 30, 2004)	FY 2004 (Year ended Mar. 31, 2004)
1. The main items of "Selling, general and administrative expenses" and their amounts are given below.	1. The main items of "Selling, general and administrative expenses" and their amounts are given below.	1. The main items of "Selling, general and administrative expenses" and their amounts are given below.
[Item] [Amount] (millions of yen)	[Item] [Amount] (millions of yen)	[Item] [Amount] (millions of yen)
Employees' salaries and bonuses 5,837	Employees' salaries and bonuses 5,447	Employees' salaries and bonuses <u>12,555</u>
Provision for employees' retirement allowances 349	Provision for employees' retirement allowances 337	Provision for employees' retirement allowances 754
Provision for directors' retirement allowances 184	Provision for directors' retirement allowances 21	Provision for directors' retirement allowances 208
Provision for bonuses 1,182	Provision for bonuses 1,265	Provision for bonuses 1,388
Provision for doubtful receivables 45	Provision for doubtful receivables 75	Provision for doubtful receivables <u>153</u>
Research and development expenses 2,105	Research and development expenses 2,166	Research and development expenses 4,049

7. Fiscal 2005 Consolidated Earnings Report

Original	Corrected
<p><Page 1> 1. Consolidated Results (April 1, 2004 to March 31, 2005)</p> <p>(4) Scope of Consolidation and Application of Equity Method Consolidated subsidiaries – 28; Equity-method non-consolidated subsidiaries – 0 Equity-method affiliates – 1</p>	<p><Page 1> 1. Consolidated Results (April 1, 2004 to March 31, 2005)</p> <p>(4) Scope of Consolidation and Application of Equity Method Consolidated subsidiaries – 29; Equity-method non-consolidated subsidiaries – 0 Equity-method affiliates – 1</p>
<p><Page 2> (1) Group Organization Structure</p> <p>The Riso Group (RISO) consists of Riso Kagaku Corporation (the parent company), 29 subsidiaries, and 2 affiliated companies. The main business of the Group is the manufacture and sale of printing equipment, as well as related market research. The Group also operates a real estate business and an insurance agency.</p>	<p><Page 2> (1) Group Organization Structure</p> <p>The Riso Group (RISO) consists of Riso Kagaku Corporation (the parent company), 30 subsidiaries, and 2 affiliated companies. The main business of the Group is the manufacture and sale of printing equipment, as well as related market research. The Group also operates a real estate business and an insurance agency.</p>

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(4) Consolidated Financial Statements

Significant Notes in Preparation of Consolidated Financial Statements

[Original]

Item	FY 2004 (Year ended Mar. 31, 2004)	FY 2005 (Year ended Mar. 31, 2005)
1. Scope of consolidation	(1) Number of consolidated subsidiaries: 27 Principal ones are as follows: RISO, INC., RISO (Deutschland) GmbH, RISO FRANCE S.A., and RISO TECHNOLOGY ZHUHAI CO., LTD. RISO INDUSTRIES (H.K.) LTD. was established and consolidated during the fiscal 2004.	(1) Number of consolidated subsidiaries: 28 Principal ones are as follows: RISO, INC., RISO (Deutschland) GmbH, RISO FRANCE S.A., and RISO TECHNOLOGY ZHUHAI CO., LTD. Kubota Office Machine Ltd. was purchased and consolidated during the fiscal 2005.

[Corrected]

Item	FY 2004 (Year ended Mar. 31, 2004)	FY 2005 (Year ended Mar. 31, 2005)
1. Scope of consolidation	(1) Number of consolidated subsidiaries: 28 Principal ones are as follows: RISO, INC., RISO (Deutschland) GmbH, RISO FRANCE S.A., and RISO TECHNOLOGY ZHUHAI CO., LTD. RISO INDUSTRIES (H.K.) LTD. was established and consolidated during the fiscal 2004.	(1) Number of consolidated subsidiaries: 29 Principal ones are as follows: RISO, INC., RISO (Deutschland) GmbH, RISO FRANCE S.A., and RISO TECHNOLOGY ZHUHAI CO., LTD. Kubota Office Machine Ltd. was purchased and consolidated during the fiscal 2005.

Notes on Consolidated Statements of Income

[Original]

FY 2004 (Year ended Mar. 31, 2004)	FY 2005 (Year ended Mar. 31, 2005)
1. The main items of "Selling, general and administrative expenses" and their amounts are given below.	1. The main items of "Selling, general and administrative expenses" and their amounts are given below.
[Item] [Amount] (millions of yen)	[Item] [Amount] (millions of yen)
Employees' salaries and bonuses <u>12,537</u>	Employees' salaries and bonuses <u>12,242</u>
Depreciation 851	Depreciation 939
Provision for employees' retirement allowances 754	Provision for employees' retirement allowances 613
Provision for directors' retirement allowances 208	Provision for directors' retirement allowances 40
Provision for bonuses 1,388	Provision for bonuses 1,345
Research and development expenses 4,049	Research and development expenses 4,331
Amortization of adjustments on Consolidated accounts 18	Amortization of adjustments on Consolidated accounts 17
Provision for doubtful receivables <u>75</u>	Provision for doubtful receivables 303

[Corrected]

FY 2004 (Year ended Mar. 31, 2004)	FY 2005 (Year ended Mar. 31, 2005)
1. The main items of "Selling, general and administrative expenses" and their amounts are given below.	1. The main items of "Selling, general and administrative expenses" and their amounts are given below.
[Item] [Amount] (millions of yen)	[Item] [Amount] (millions of yen)
Employees' salaries and bonuses <u>12,555</u>	Employees' salaries and bonuses <u>12,267</u>
Depreciation 851	Depreciation 939
Provision for employees' retirement allowances 754	Provision for employees' retirement allowances 613
Provision for directors' retirement allowances 208	Provision for directors' retirement allowances 40
Provision for bonuses 1,388	Provision for bonuses 1,345
Research and development expenses 4,049	Research and development expenses 4,331
Amortization of adjustments on Consolidated accounts 18	Amortization of adjustments on Consolidated accounts 17
Provision for doubtful receivables <u>153</u>	Provision for doubtful receivables 303

8. Fiscal 2006 Consolidated Interim Earnings Report

Original	Corrected
<p><Page 1> 1. Consolidated Interim Results (April 1, 2005 to September 30, 2005) (4) Scope of Consolidation and Application of Equity Method Consolidated subsidiaries – 26; Equity-method non-consolidated subsidiaries – 0 Equity-method affiliates – 1</p>	<p><Page 1> 1. Consolidated Interim Results (April 1, 2005 to September 30, 2005) (4) Scope of Consolidation and Application of Equity Method Consolidated subsidiaries – 27; Equity-method non-consolidated subsidiaries – 0 Equity-method affiliates – 1</p>
<p><Page 3> (1) Group Organization Structure The Riso Group (RISO) consists of Riso Kagaku Corporation (the parent company), 27 subsidiaries, and 2 affiliated companies. The main business of the Group is the manufacture and sale of printing equipment, as well as related market research. The Group also operates a real estate business and an insurance agency.</p>	<p><Page 3> (1) Group Organization Structure The Riso Group (RISO) consists of Riso Kagaku Corporation (the parent company), 28 subsidiaries, and 2 affiliated companies. The main business of the Group is the manufacture and sale of printing equipment, as well as related market research. The Group also operates a real estate business and an insurance agency.</p>

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(4) Interim Consolidated Financial Statements

Significant Notes in Preparation of Consolidated Financial Statements

[Original]

Item	1st Half of FY 2005 (6 months ended Sept. 30, 2004)	1st Half of FY 2006 (6 months ended Sept. 30, 2005)	FY 2005 (Year ended Mar. 31, 2005)
1. Scope of consolidation	(1) Number of consolidated subsidiaries: 28 Principal ones are as follows: RISO, INC., RISO (Deutschland) GmbH, RISO FRANCE S.A., and RISO TECHNOLOGY ZHUHAI CO., LTD. Kubota Office Machine Limited was acquired on July 30, 2004 and consolidated during the 1st half of fiscal 2005.	(1) Number of consolidated subsidiaries: 26 Principal ones are as follows: RISO, INC., RISO (Deutschland) GmbH, RISO FRANCE S.A., and RISO TECHNOLOGY ZHUHAI CO., LTD. Two ex-consolidated subsidiaries, RISO CHINA LTD. and RISO PSS Shimbashi, were excluded from consolidation because they were liquidated during the 1st half of fiscal 2006.	(1) Number of consolidated subsidiaries: 28 Principal ones are as follows: RISO, INC., RISO (Deutschland) GmbH, RISO FRANCE S.A., and RISO TECHNOLOGY ZHUHAI CO., LTD. Kubota Office Machine Limited was acquired on July 30, 2004 and consolidated during the fiscal 2005.

[Corrected]

Item	1st Half of FY 2005 (6 months ended Sept. 30, 2004)	1st Half of FY 2006 (6 months ended Sept. 30, 2005)	FY 2005 (Year ended Mar. 31, 2005)
1. Scope of consolidation	(2) Number of consolidated subsidiaries: 29 Principal ones are as follows: RISO, INC., RISO (Deutschland) GmbH, RISO FRANCE S.A., and RISO TECHNOLOGY ZHUHAI CO., LTD. Kubota Office Machine Limited was acquired on July 30, 2004 and consolidated during the 1st half of fiscal 2005.	(2) Number of consolidated subsidiaries: 27 Principal ones are as follows: RISO, INC., RISO (Deutschland) GmbH, RISO FRANCE S.A., and RISO TECHNOLOGY ZHUHAI CO., LTD. Two ex-consolidated subsidiaries, RISO CHINA LTD. and RISO PSS Shimbashi, were excluded from consolidation because they were liquidated during the 1st half of fiscal 2006.	(2) Number of consolidated subsidiaries: 29 Principal ones are as follows: RISO, INC., RISO (Deutschland) GmbH, RISO FRANCE S.A., and RISO TECHNOLOGY ZHUHAI CO., LTD. Kubota Office Machine Limited was acquired on July 30, 2004 and consolidated during the fiscal 2005.

Notes on Consolidated Statements of Income

[Original]

1st Half of FY 2005 (6 months ended Sept. 30, 2004)	1st Half of FY 2006 (6 months ended Sept. 30, 2005)	FY 2005 (Year ended Mar. 31, 2005)
1. The main items of "Selling, general and administrative expenses" and their amounts are given below.	1. The main items of "Selling, general and administrative expenses" and their amounts are given below.	1. The main items of "Selling, general and administrative expenses" and their amounts are given below.
[Item] [Amount] (millions of yen)	[Item] [Amount] (millions of yen)	[Item] [Amount] (millions of yen)
Employees' salaries and bonuses 5,447	Employees' salaries and bonuses 5,513	Employees' salaries and bonuses <u>12,242</u>
Provision for employees' retirement allowances 337	Provision for employees' retirement allowances 231	Provision for employees' retirement allowances 613
Provision for directors' retirement allowances 21	Provision for directors' retirement allowances 21	Provision for directors' retirement allowances 40
Provision for bonuses 1,265	Provision for bonuses 1,269	Provision for bonuses 1,345
Provision for doubtful receivables 75	Provision for doubtful receivables 26	Provision for doubtful receivables 303
Research and development expenses 2,166	Research and development expenses 2,327	Research and development expenses 4,331

[Corrected]

1st Half of FY 2005 (6 months ended Sept. 30, 2004)	1st Half of FY 2006 (6 months ended Sept. 30, 2005)	FY 2005 (Year ended Mar. 31, 2005)
1. The main items of "Selling, general and administrative expenses" and their amounts are given below.	1. The main items of "Selling, general and administrative expenses" and their amounts are given below.	1. The main items of "Selling, general and administrative expenses" and their amounts are given below.
[Item] [Amount] (millions of yen)	[Item] [Amount] (millions of yen)	[Item] [Amount] (millions of yen)
Employees' salaries and bonuses 5,447	Employees' salaries and bonuses 5,513	Employees' salaries and bonuses <u>12,267</u>
Provision for employees' retirement allowances 337	Provision for employees' retirement allowances 231	Provision for employees' retirement allowances 613
Provision for directors' retirement allowances 21	Provision for directors' retirement allowances 21	Provision for directors' retirement allowances 40
Provision for bonuses 1,265	Provision for bonuses 1,269	Provision for bonuses 1,345
Provision for doubtful receivables 75	Provision for doubtful receivables 26	Provision for doubtful receivables 303
Research and development expenses 2,166	Research and development expenses 2,327	Research and development expenses 4,331