

5) Statements of income

The third quarter

	The third quarter of FY2002 (Oct.1,2001 - Dec. 31,2001)			The third quarter of FY2001 (Oct.1,2000 - Dec. 31,2000)		change
	(Yen millions)	%	(U.S.\$ thousands)	(Yen millions)	%	%
Net sales	149,177	100.0	1,130,129	180,174	100.0	-17.2
Cost of sales	123,721	82.9	937,280	127,894	71.0	-3.3
Gross profit	25,456	17.1	192,849	52,280	29.0	-51.3
Selling, general and administrative expenses	32,345	21.7	245,038	34,197	19.0	-5.4
Restructuring cost	7,282	4.9	55,167	-	-	-
Operating income (loss)	(14,171)	-9.5	(107,356)	18,083	10.0	-
Other income (deductions):						
Interest and dividend income	379		2,871	1,167		
Interest expense	309		2,341	447		
Foreign exchange gain (loss)	977		7,402	198		
Other, net	(681)		(5,159)	(3,449)		
Other income (deductions) total	366	0.2	2,773	(2,531)	-1.4	-
Income (loss) before income taxes	(13,805)	-9.3	(104,583)	15,552	8.6	-
Income taxes	(4,173)	-2.8	(31,613)	4,960	2.7	-
Income (loss) before minority interests	(9,632)	-6.5	(72,970)	10,592	5.9	-
Minority interests	(127)	-	(962)	(200)	-0.1	-
Net income (loss)	(9,759)	-6.5	(73,932)	10,392	5.8	-
Net income (loss) per common share	Yen (73.45)		US\$ (0.56)	Yen 78.08		
Average common shares outstanding	132,861	thousands		133,103	thousands	

Notes:

1. The figures for net income (loss) per common share are calculated based upon the weighted average number of shares of common stock (the total outstanding number).
2. U.S.\$1=Yen 132
3. Statements of income for the third quarter of fiscal 2001 and 2002 are unaudited by independent auditors.

The nine-month period

	The nine-month period of FY2002 (April 1,2001 - Dec. 31,2001)			The nine-month period of FY2001 (April 1,2000 - Dec. 31,2000)		change
	(Yen millions)	%	(U.S.\$ thousands)	(Yen millions)	%	%
Net sales	421,797	100.0	3,195,432	532,200	100.0	-20.7
Cost of sales	337,030	79.9	2,553,258	377,462	70.9	-10.7
Gross profit	84,767	20.1	642,174	154,738	29.1	-45.2
Selling, general and administrative expenses	93,353	22.1	707,220	100,206	18.9	-6.8
Restructuring cost	8,396	2.0	63,606	-	-	-
Operating income (loss)	(16,982)	-4.0	(128,652)	54,532	10.2	-
Other income (deductions):						
Interest and dividend income	1,667		12,629	3,753		
Interest expense	981		7,432	797		
Gain on contribution of investment securities to pension trust	-		-	12,518		
Foreign exchange gain (loss)	463		3,508	(1,343)		
Other, net	(1,054)		(7,985)	(5,280)		
Other income (deductions) total	95	-	720	8,851	1.7	-
Income (loss) before income taxes	(16,887)	-4.0	(127,932)	63,383	11.9	-
Income taxes	(7,750)	-1.8	(58,712)	19,807	3.7	-
Income (loss) before minority interests	(9,137)	-2.2	(69,220)	43,576	8.2	-
Minority interests	1,210	0.3	9,167	(579)	-0.1	-
Net income (loss)	(7,927)	-1.9	(60,053)	42,997	8.1	-
Net income (loss) per common share	Yen (59.67)		US\$ (0.45)	Yen 323.04		
Average common shares outstanding	132,861	thousands		133,103	thousands	

Notes:

1. The figures for net income (loss) per common share are calculated based upon the weighted average number of shares of common stock (the total outstanding number).
2. U.S.\$1=Yen 132
3. Statements of income for the nine-month period of fiscal 2001 and 2002 are unaudited by independent auditors.