

Consolidated Financial Results for the Third Quarter Ended December 31, 2009

February 3, 2010

SHARP CORPORATION

Stock exchange listings: Tokyo, Osaka, Nagoya, Sapporo, Fukuoka
 Code number: 6753
 URL: <http://www.sharp.co.jp/>
 Representative: Mikio Katayama, President & COO
 Contact person: Tetsuo Onishi, Director and Executive Officer
 Group General Manager, Corporate Accounting and Control Group
 Tel. +81 6 6621 1221
 Scheduled dividend payment date: -

(Monetary amounts are rounded to the nearest million yen.)

1. Results for the Nine Months Ended December 31, 2009

(1) Financial Results

(The percentage figures represent the percentage of increase or decrease against the same period of the previous year.) Millions of Yen

| | Net Sales | Percent Change | Operating Income | Percent Change |
|-------------------------------------|-----------|----------------|------------------|----------------|
| Nine Months Ended December 31, 2009 | 2,024,044 | -11.9% | 22,594 | -35.3% |
| Nine Months Ended December 31, 2008 | 2,297,581 | - | 34,895 | - |

| | Net Loss | Percent Change | Net Loss per Share (Yen) | Fully Diluted Net Income per Share (Yen) |
|-------------------------------------|------------|----------------|--------------------------|--|
| Nine Months Ended December 31, 2009 | (8,591) | - | (7.81) | - |
| Nine Months Ended December 31, 2008 | (37,814) | - | (34.36) | - |

(2) Financial Position

Millions of Yen

| | Total Assets | Net Assets | Equity Ratio | Net Assets per Share (Yen) |
|-------------------------|--------------|------------|--------------|----------------------------|
| As of December 31, 2009 | 2,839,871 | 1,049,645 | 36.2% | 935.19 |
| As of March 31, 2009 | 2,688,721 | 1,048,447 | 38.6% | 944.24 |

[Reference] Equity: December 31, 2009 ; 1,029,108 million yen
 March 31, 2009 ; 1,039,114 million yen

2. Dividends

Yen

| | Dividends per Share | | | | |
|---------------------------------------|---------------------|-------------|-------------|----------|--------|
| | 1st Quarter | 2nd Quarter | 3rd Quarter | Year-End | Annual |
| Year Ended March 31, 2009 | - | 14.00 | - | 7.00 | 21.00 |
| Year Ending March 31, 2010 | - | 7.00 | - | | |
| Year Ending March 31, 2010 (Forecast) | | | | - | - |

Note: Revisions to forecast of dividends in this quarter; None
 Forecast of dividends has yet to be determined.

3. Forecast of Financial Results for the Year Ending March 31, 2010

(The percentage figures represent the percentage of increase or decrease against the previous year.)

Millions of Yen

| | Net Sales | Percent Change | Operating Income | Percent Change | Net Income | Percent Change | Net Income per Share (Yen) |
|----------------------------|-----------|----------------|------------------|----------------|------------|----------------|----------------------------|
| Year Ending March 31, 2010 | 2,750,000 | -3.4% | 50,000 | - | 3,000 | - | 2.73 |

Note: Revisions to forecast of financial results in this quarter; None

4. Other Information

(1) Changes in significant consolidated subsidiaries

(Changes in specified subsidiaries involving changes in scope of consolidation)

None

(2) Simplified accounting methods and adoption of special accounting methods for preparation of quarterly financial statements

Yes

Note: For detailed information, please refer to “4. Other Information” of [Qualitative Information and Financial Statements] on page 5.

(3) Changes in accounting principles, procedures and presentation methods for preparation of quarterly financial statements

1. Changes arising from revision of accounting standards: Yes

2. Changes arising from other factors: None

Note: For detailed information, please refer to “4. Other Information” of [Qualitative Information and Financial Statements] on page 5.

(4) Number of shares outstanding (ordinary shares)

- | | |
|--|----------------------|
| 1. Number of shares outstanding (including treasury stock) as of December 31, 2009 ; | 1,110,699,887 shares |
| as of March 31, 2009 ; | 1,110,699,887 shares |
| 2. Number of shares of treasury stock as of December 31, 2009 ; | 10,268,470 shares |
| as of March 31, 2009 ; | 10,219,774 shares |
| 3. Average number of shares outstanding during the nine months ended December 31, 2009 ; | 1,100,453,553 shares |
| during the nine months ended December 31, 2008 ; | 1,100,499,845 shares |

Notes:

1. For the assumptions and other related matters concerning financial results forecast, please refer to “3. Qualitative Information Regarding Forecast of Consolidated Financial Results” of [Qualitative Information and Financial Statements] on page 4.
2. Forecast of dividends for the year ending March 31, 2010 has yet to be determined, as we need further analysis on our future results and financial situation. We will make disclosure immediately after the forecast is determined.
3. Published figures have not been subjected to an accounting audit by an auditing firm.
4. The accompanying consolidated financial statements are a translation of the consolidated financial statements of the Sharp Group, which were prepared in accordance with accounting principles and practices generally accepted in Japan. In preparing the accompanying consolidated financial statements, certain reclassifications have been made in the consolidated financial statements issued domestically, in order to present them in a form which is more familiar to readers outside Japan.

[Qualitative Information and Financial Statements]

1. Qualitative Information Regarding Consolidated Financial Results

During the nine months ended December 31, 2009, the Japanese economy has seen a recovery in some areas, including private consumption and production, supported by government stimulus packages. However, the economy as a whole remained in a difficult situation, with corporate profits and business investment at a low level, added to an increased unemployment rate. Overseas, the Chinese economy was on the track of recovery, with growing domestic demand spurred by active economic measures. However, economies in the U.S. and Europe saw a limited recovery, due to sluggish private consumption and a higher unemployment rate.

Under these circumstances, the Sharp Group steadily implemented a recovery plan, which includes company-wide cost reductions and other measures. In addition, we took steps to expand business of LEDs and solar cells, with the aim of becoming an Eco-Positive Company*¹ that contributes to realizing a low-carbon society, with environmentally-friendly plants, and energy-creating and energy-saving technology.

In the Consumer/Information Products business, we launched LED AQUOS, an LCD color TV with superior picture and environmental performance, amid the Japanese government's introduction of a subsidy program, which awards "eco-points" for the purchase of environmentally-friendly consumer electronics. We also made efforts to expand sales of distinctive mobile phones equipped with solar panels and high-definition CCD cameras. Other efforts included expanding our product line-up of health and environmental equipment, including LED lamps and products featuring Plasmacluster Ion technology.

In the Electronic Components business, to cope with soaring demand for large-size LCD panels for TVs, we boosted capacity at the Kameyama No. 2 Plant in August and started operations at an LCD panel plant in GREEN FRONT SAKAI in October. Using the world's first 10th generation glass substrates, along with Sharp's proprietary UV²A photo-alignment technology, the new plant is capable of improving cost-competitiveness of large-size LCD panels, while realizing higher image quality and lower power consumption. We also actively promoted alliances with major companies in Japan and overseas. Specifically, we have entered into an agreement with Sony Corporation to establish a joint venture company to produce and sell large-size LCD panels and modules, and have signed an agreement to carry out a project for production of LCD panels using 6th generation glass substrates and construction of an LCD panel plant in Nanjing City, China.

Consolidated financial results for the third quarter recorded net sales of 735.3 billion yen, the same level as the same period last year. As for profits, we were able to return to profitability from a loss recorded in the same period last year, with operating income of 21.0 billion yen and net income of 9.1 billion yen. This was due mainly to reduction in total costs and active business operations. For the nine months, net sales were 2,024.0 billion yen, down 11.9% from the same period last year, and operating income was 22.5 billion yen. However, we posted a loss at the net level due mainly to recording of restructuring charges, with a net loss of 8.5 billion yen.

Operating results by product group for the nine months are as follows:

Consumer/Information Products

Sales of Audio-Visual and Communication Equipment were 1,010.6 billion yen, down 7.8% from the same period last year. Though sales of Blu-ray Disc recorders were strong, overseas sales declined for LCD TVs.

Sales of Health and Environmental Equipment were 185.5 billion yen, up 9.3%. Sales increased for Plasmacluster Ion generators, and home appliances including air purifiers featuring Plasmacluster Ion technology.

Sales of Information Equipment were 191.7 billion yen, down 16.3%. Sales of copiers/printers declined.

Electronic Components

Sales of LCDs were 343.5 billion yen, down 29.8% from the same period last year. Sales were affected by significant price declines in large-size LCDs for TVs and a sluggish market for small- and medium-size LCDs.

Sales of Solar Cells were 143.8 billion yen, up 9.9%. Domestic sales increased, supported by subsidies for installation of residential photovoltaic power generation systems and an increase in the guaranteed price for selling surplus solar-power electricity to utility companies.

Sales of Other Electronic Devices were 148.6 billion yen, down 18.7%. Sales of devices for digital appliances decreased due to price declines.

2. Qualitative Information Regarding Consolidated Financial Position

Total assets as of December 31, 2009 were 2,839.8 billion yen, up 151.1 billion yen from March 31, 2009. This was due mainly to an increase of assets resulting from investment in LCDs. Total liabilities were 1,790.2 billion yen, up 149.9 billion yen. This was due mainly to an increase in notes and accounts payable. Total net assets were 1,049.6 billion yen, up 1.1 billion yen. This was due mainly to an increase in valuation and translation adjustments, while retained earnings decreased.

Regarding cash flows, net cash provided by operating activities was 201.5 billion yen, while net cash used in investing activities was 205.3 billion yen. Net cash provided by financing activities was 10.3 billion yen. As a result, cash and cash equivalents at the end of the period were 320.0 billion yen, an increase of 2.7 billion yen from March 31, 2009.

3. Qualitative Information Regarding Forecast of Consolidated Financial Results

The following is the current forecast of financial results for the year ending March 31, 2010*2. There are no revisions to the forecast announced on April 27, 2009.

| | | |
|------------------|---------------------|---------------------------------------|
| Net sales | 2,750.0 billion yen | - 3.4 % over the previous fiscal year |
| Operating income | 50.0 billion yen | - |
| Net income | 3.0 billion yen | - |

Notes: 1. A company that supplies energy-creating and energy-saving products whose usage reduces significantly more greenhouse gas emissions than its worldwide business activities produce. "Eco-Positive" does not mean that a company has no negative impact on the environment. Rather, "Eco-Positive Company" is a phrase Sharp uses to indicate the ideal state of a company in terms of environmentalism; it is the state Sharp aims to achieve.

2. The above estimates of financial results are based on certain assumptions that the Sharp Group deemed reasonable at the time they were prepared, and actual operating results may differ significantly from these estimates. The factors that may influence the figures for final reported business results include, but are not limited to:

- The economic situation in which the Sharp Group operates
- Sudden, rapid fluctuations in demand for products and services, as well as intense price competition
- Changes in exchange rates (particularly between the yen and the U.S. dollar, the euro and other currencies)
- The Sharp Group's ability to respond to rapid technological changes and changing consumer preferences with timely and cost-effective introductions of new products and services
- Regulations such as trade restrictions in other countries
- Litigation and other legal proceedings against the Sharp Group, etc.

4. Other Information

(1) Changes in significant consolidated subsidiaries (Changes in specified subsidiaries involving changes in scope of consolidation)

None

(2) Simplified accounting methods and adoption of special accounting methods for preparation of quarterly financial statements

1. Simplified accounting methods

- Inventory valuation methods

Regarding calculating the value of inventory as of December 31, 2009, no physical inventory count is taken. Instead, an inventory valuation is computed using a reasonable method based on the physical inventory taken to calculate the value of inventory as of September 30, 2009.

- Cost variance apportionment methods

When cost variances occur due to the adoption of predetermined costs, said cost variances are apportioned to inventories and cost of sales in a simplified manner compared to preparation of annual financial statements.

- Noncurrent asset depreciation calculation methods

When the declining-balance method is adopted as the method of calculating depreciation, depreciation for the fiscal years is computed by dividing the amount proportionately over the period.

- Income tax calculation methods

When computing the amount to be paid as income taxes, taxable addition and subtraction items and/or tax credits to be included are limited to important items.

2. Adoption of special accounting methods for preparation of quarterly financial statements

None

(3) Changes in accounting principles, procedures and presentation methods for preparation of quarterly financial statements

Previously, revenues and costs of construction contracts had been recognized under the completed-contract method. Starting from the three months ended June 30, 2009, however, the Company and its domestic consolidated subsidiaries have applied the “Accounting Standard for Construction Contracts” (Accounting Standards Board of Japan (ASBJ) Statement No. 15, issued by the ASBJ on December 27, 2007) and the “Guidance on Accounting Standard for Construction Contracts” (ASBJ Guidance No. 18, issued by the ASBJ on December 27, 2007). Accordingly, with regard to construction contracts commenced on and after April 1, 2009, the percentage-of-completion method has been applied if the outcome of the construction activity is deemed certain on December 31, 2009, otherwise the complete-contract method has been applied. Under the percentage-of-completion method, the percentage of completion is estimated based on the percentage of the cost incurred to the estimated total cost.

This change had an immaterial impact on financial statements.

Going Concern Assumption

None

Significant Changes in Owners' Equity

None

SHARP CORPORATION
CONSOLIDATED BALANCE SHEETS

Millions of Yen

| | As of March 31, 2009 | As of December 31, 2009 |
|---|----------------------|-------------------------|
| ASSETS | | |
| Current Assets: | | |
| Cash, time deposits, and short-term investments | 336,937 | 339,591 |
| Notes and accounts receivable, less allowance for doubtful receivables | 430,064 | 517,637 |
| Inventories | 399,985 | 420,826 |
| Other current assets | 134,976 | 119,552 |
| Total current assets | 1,301,962 | 1,397,606 |
| Plant and Equipment, Less Accumulated Depreciation | 1,032,075 | 1,054,453 |
| Investments and Other Assets | 351,160 | 383,179 |
| Deferred Assets | 3,524 | 4,633 |
| Total assets | 2,688,721 | 2,839,871 |
| LIABILITIES | | |
| Current Liabilities: | | |
| Short-term borrowings, including current portion of long-term debt | 405,773 | 344,224 |
| Notes and accounts payable | 552,485 | 656,979 |
| Other current liabilities | 231,711 | 242,330 |
| Total current liabilities | 1,189,969 | 1,243,533 |
| Long-term Liabilities | 450,305 | 546,693 |
| Total liabilities | 1,640,274 | 1,790,226 |
| NET ASSETS | | |
| Owners' Equity: | | |
| Common stock | 204,676 | 204,676 |
| Capital surplus | 268,538 | 268,534 |
| Retained earnings | 664,924 | 637,855 |
| Less cost of treasury stock | (13,740) | (13,786) |
| Total owners' equity | 1,124,398 | 1,097,279 |
| Valuation and Translation Adjustments: | | |
| Net unrealized holding gains (losses) on securities | (1,946) | 6,015 |
| Deferred gains (losses) on hedges | (9,142) | (568) |
| Foreign currency translation adjustments | (74,196) | (73,618) |
| Total valuation and translation adjustments | (85,284) | (68,171) |
| Minority Interests | 9,333 | 20,537 |
| Total net assets | 1,048,447 | 1,049,645 |
| Total liabilities and net assets | 2,688,721 | 2,839,871 |

SHARP CORPORATION
CONSOLIDATED STATEMENTS OF INCOME

Millions of Yen

| | Nine Months Ended December 31, 2008 | Nine Months Ended December 31, 2009 |
|---|--|--|
| Net Sales | 2,297,581 | 2,024,044 |
| Cost of Sales | 1,868,178 | 1,655,511 |
| Gross profit | 429,403 | 368,533 |
| Selling, General and Administrative Expenses | 394,508 | 345,939 |
| Operating income | 34,895 | 22,594 |
| Other Income (Expenses) | | |
| Interest income | 4,500 | 1,701 |
| Rent income on noncurrent assets | 9,431 | 9,394 |
| Gain on sales of noncurrent assets | 208 | 237 |
| Gain on sales of stocks of subsidiaries and affiliates | 18,521 | 0 |
| Interest expense | (5,278) | (4,988) |
| Interest on commercial papers | (1,648) | (558) |
| Rent expense on noncurrent assets | (7,493) | (7,147) |
| Loss on sales and retirement of noncurrent assets | (4,027) | (3,026) |
| Loss on impairment of investment securities | (43,345) | 0 |
| Loss on valuation of inventories | (7,639) | 0 |
| Restructuring charges | (22,759) | (17,489) |
| Loss on violation of the antitrust law | (12,004) | 0 |
| Other, net | (12,719) | (15,397) |
| Loss before income taxes and minority interests | (84,252) | (37,273) |
| Income Taxes | | |
| Current | 614 | 7,896 |
| Deferred | (12,711) | (14,994) |
| Minority Interests in Income of Consolidated Subsidiaries | (554) | (1,010) |
| Net loss | (37,814) | (8,591) |

SHARP CORPORATION
CONSOLIDATED STATEMENTS OF CASH FLOWS

Millions of Yen

| | Nine Months Ended December 31, 2008 | Nine Months Ended December 31, 2009 |
|---|--|--|
| <u>Cash Flows from Operating Activities:</u> | | |
| Loss before income taxes and minority interests | (49,357) | (14,679) |
| Adjustments to reconcile loss before income taxes and minority interests to net cash provided by operating activities — | | |
| Depreciation and amortization of properties and intangibles | 225,654 | 194,422 |
| Interest and dividend income | (6,094) | (2,993) |
| Interest expenses and interest on commercial papers | 6,926 | 5,546 |
| Loss on sales and retirement of noncurrent assets | 4,027 | 3,026 |
| Gain on sales of stocks of subsidiaries and affiliates | (18,521) | 0 |
| Loss on impairment of investment securities | 43,345 | 426 |
| Loss on violation of the antitrust law | 12,004 | 0 |
| Increase in notes and accounts receivable | (13,820) | (95,690) |
| Increase in inventories | (94,909) | (31,534) |
| Increase (decrease) in payables | (3,743) | 126,661 |
| Other, net | (13,978) | 11,889 |
| Total | 91,534 | 197,074 |
| Interest and dividends received | 7,669 | 3,507 |
| Interest paid | (7,053) | (4,847) |
| Income taxes (paid) refund | (30,422) | 5,798 |
| Net cash provided by operating activities | 61,728 | 201,532 |
| <u>Cash Flows from Investing Activities:</u> | | |
| Purchase of time deposits | (74,001) | (39,011) |
| Proceeds from redemption of time deposits | 89,029 | 39,139 |
| Proceeds from sales of investments in subsidiaries and affiliates resulting in change of scope of consolidation | 28,278 | 0 |
| Acquisitions of plant and equipment | (215,771) | (183,734) |
| Proceeds from sales of plant and equipment | 860 | 1,040 |
| Loans made | (253,102) | (225,772) |
| Proceeds from collection of loans | 255,152 | 225,904 |
| Other, net | (50,377) | (22,920) |
| Net cash used in investing activities | (219,932) | (205,354) |
| <u>Cash Flows from Financing Activities:</u> | | |
| (Decrease) increase in short-term borrowings, net | 140,596 | (128,672) |
| Proceeds from long-term debt | 38,335 | 155,775 |
| Repayments of long-term debt | (29,056) | (12,208) |
| Proceeds from stock issuance to minority shareholders | - | 10,000 |
| Purchase of treasury stock | (159) | (60) |
| Dividends paid | (28,977) | (14,276) |
| Other, net | 125 | (176) |
| Net cash provided by financing activities | 120,864 | 10,383 |
| Effect of Exchange Rate Changes on Cash and Cash Equivalents | (8,819) | (4,464) |
| Net Increase (Decrease) in Cash and Cash Equivalents | (46,159) | 2,097 |
| Cash and Cash Equivalents at Beginning of Year | 339,266 | 317,358 |
| Cash and Cash Equivalents of Newly Consolidated Subsidiaries | 540 | 228 |
| Cash and Cash Equivalents Increased by Merger | 108 | 69 |
| Increase in Cash and Cash Equivalents Resulting from Change of Accounting Period of Subsidiaries | - | 339 |
| Cash and Cash Equivalents at End of Period | 293,755 | 320,091 |

SHARP CORPORATION
SEGMENT INFORMATION

Millions of Yen

| | Nine Months Ended December 31, 2008 | Nine Months Ended December 31, 2009 |
|-------------------------------|--|--|
| Net Sales | | |
| Consumer/Information Products | | |
| Customers | 1,494,831 | 1,388,037 |
| Intersegment | 6,280 | 12,064 |
| Total | 1,501,111 | 1,400,101 |
| Electronic Components | | |
| Customers | 802,750 | 636,007 |
| Intersegment | 462,172 | 336,153 |
| Total | 1,264,922 | 972,160 |
| Elimination | (468,452) | (348,217) |
| Consolidated | 2,297,581 | 2,024,044 |
| Operating Income | | |
| Consumer/Information Products | 651 | 18,040 |
| Electronic Components | 34,086 | 4,676 |
| Elimination | 158 | (122) |
| Consolidated | 34,895 | 22,594 |

Note: Segmentation of business areas is based on commonality in manufacturing and marketing methods of products.

SHARP CORPORATION
CONSOLIDATED SALES BY PRODUCT GROUP

Millions of Yen

| | Nine Months Ended December 31, 2008 | | Nine Months Ended December 31, 2009 | | Increase Decrease | Percent Change |
|--|--|-------|--|-------|----------------------|-------------------|
| | Amount | Ratio | Amount | Ratio | | |
| Audio - Visual and Communication Equipment | 1,095,866 | 47.7 | 1,010,660 | 49.9 | -85,206 | -7.8 |
| Health and Environmental Equipment | 169,756 | 7.4 | 185,595 | 9.2 | +15,839 | +9.3 |
| Information Equipment | 229,209 | 10.0 | 191,782 | 9.5 | -37,427 | -16.3 |
| Consumer/Information Products | 1,494,831 | 65.1 | 1,388,037 | 68.6 | -106,794 | -7.1 |
| LCDs | 489,000 | 21.3 | 343,511 | 17.0 | -145,489 | -29.8 |
| Solar Cells | 130,906 | 5.7 | 143,817 | 7.1 | +12,911 | +9.9 |
| Other Electronic Devices | 182,844 | 7.9 | 148,679 | 7.3 | -34,165 | -18.7 |
| Electronic Components | 802,750 | 34.9 | 636,007 | 31.4 | -166,743 | -20.8 |
| Total | 2,297,581 | 100.0 | 2,024,044 | 100.0 | -273,537 | -11.9 |
| Domestic | 1,020,247 | 44.4 | 1,070,809 | 52.9 | +50,562 | +5.0 |
| Overseas | 1,277,334 | 55.6 | 953,235 | 47.1 | -324,099 | -25.4 |

Notes:

1. The above figures indicate sales to outside customers.
2. Starting from the three months ended June 30, 2009, some items previously included in Information Equipment have been reclassified and are included in Audio-Visual and Communication Equipment. Accordingly, results for the nine months ended December 31, 2008 have been restated to conform with the current product groupings.

SUPPLEMENTARY DATA

Information by Product Group

[Sales of each product group include internal sales between segments (Consumer/Information Products and Electronic Components). Starting from the three months ended June 30, 2009, some items previously included in Information Equipment have been reclassified and are included in Audio-Visual and Communication Equipment. Accordingly, results for the nine months ended December 31, 2008 have been restated to conform with the current product groupings.]

(Net Sales)

Millions of Yen

| | Nine Months Ended December 31, 2008 | | Nine Months Ended December 31, 2009 | | Percent Change |
|---|--|-------|--|-------|-------------------|
| | Amount | Ratio | Amount | Ratio | |
| Audio-Visual and Communication Equipment | 1,096,088 | 47.7 | 1,011,275 | 50.0 | -7.7 |
| Health and Environmental Equipment | 170,357 | 7.4 | 185,636 | 9.2 | +9.0 |
| Information Equipment | 234,666 | 10.2 | 203,190 | 10.0 | -13.4 |
| Consumer/Information Products | 1,501,111 | 65.3 | 1,400,101 | 69.2 | -6.7 |
| LCDs | 878,425 | 38.3 | 608,732 | 30.1 | -30.7 |
| Solar Cells | 130,947 | 5.7 | 143,995 | 7.1 | +10.0 |
| Other Electronic Devices* | 255,550 | 11.1 | 219,433 | 10.8 | -14.1 |
| Electronic Components | 1,264,922 | 55.1 | 972,160 | 48.0 | -23.1 |
| Sub Total | 2,766,033 | 120.4 | 2,372,261 | 117.2 | -14.2 |
| Elimination | (468,452) | -20.4 | (348,217) | -17.2 | - |
| Total | 2,297,581 | 100.0 | 2,024,044 | 100.0 | -11.9 |

* The Other Electronic Device group's sales do not include internal sales to the LCD / Solar Cell groups (LSIs for LCDs, etc : 28,953 million yen for the nine months ended December 31, 2008 and 19,573 million yen for the nine months ended December 31, 2009).

(Operating Income)

Millions of Yen

| | Nine Months Ended December 31, 2008 | | Nine Months Ended December 31, 2009 | | Percent Change |
|---|--|-------|--|-------|-------------------|
| | Amount | Ratio | Amount | Ratio | |
| Audio-Visual and Communication Equipment | (20,049) | -57.5 | (4,443) | -19.7 | - |
| Health and Environmental Equipment | 2,609 | 7.5 | 13,203 | 58.4 | +406.1 |
| Information Equipment | 18,091 | 51.9 | 9,280 | 41.1 | -48.7 |
| Consumer/Information Products | 651 | 1.9 | 18,040 | 79.8 | +2,671.1 |
| LCDs | 31,925 | 91.5 | 1,789 | 7.9 | -94.4 |
| Solar Cells | (1,315) | -3.8 | 816 | 3.6 | - |
| Other Electronic Devices | 3,476 | 10.0 | 2,071 | 9.2 | -40.4 |
| Electronic Components | 34,086 | 97.7 | 4,676 | 20.7 | -86.3 |
| Sub Total | 34,737 | 99.6 | 22,716 | 100.5 | -34.6 |
| Elimination | 158 | 0.4 | (122) | -0.5 | - |
| Total | 34,895 | 100.0 | 22,594 | 100.0 | -35.3 |