

Consolidated 3rd Quarter Statements of Income

	Q3 Fiscal 2005 (January to September 2005)		Q3 Fiscal 2004 (January to September 2004)		Fiscal 2004 (January to December 2004)	
	Millions of yen	% of net sales	Millions of yen	% of net sales	Millions of yen	% of net sales
Net sales	235,451	100.0	219,748	100.0	309,514	100.0
Cost of sales	115,238	49.0	106,256	48.4	149,150	48.2
Gross profit	120,212	51.0	113,492	51.6	160,363	51.8
Selling, general and administrative expenses	119,472	50.7	109,925	50.0	154,341	49.8
Operating income	740	0.3	3,566	1.6	6,021	2.0
Other income	2,084	0.9	2,013	0.9	2,820	0.9
Interest and dividend income	385		457		509	
Equity in earnings of non-consolidated subsidiaries and affiliates	1,125		1,004		1,579	
Other	572		551		732	
Other expenses	416	0.2	460	0.2	570	0.2
Interest expenses	189		133		178	
Other	226		326		392	
Ordinary income	2,407	1.0	5,120	2.3	8,271	2.7
Extraordinary income	429	0.2	312	0.2	270	0.1
Gain on disposal of property, plant and equipment	349		1		1	
Reversal of allowance for doubtful accounts	60		150		-	
Gain on sales of investment securities	5		1		4	
Gain on sales of trademarks and patents	-		-		105	
Other	14		159		159	
Extraordinary loss	452	0.2	1,482	0.7	13,560	4.4
Loss on disposal of property, plant and equipment	418		486		847	
Loss on devaluation of investment securities	3		174		174	
Amortization of goodwill	-		-		6,385	
Impairment loss	-		-		4,592	
Loss on restructuring of subsidiaries and affiliates	-		435		435	
Early retirement payments	-		333		414	
Other	29		52		710	
Net income before income taxes	2,385	1.0	3,950	1.8	(5,017)	(1.6)
Income taxes	961	0.4	1,427	0.6	(587)	(0.2)
Minority interest in earnings of consolidated subsidiaries	108	0.0	315	0.2	293	0.1
Net income	1,314	0.6	2,206	1.0	(4,723)	(1.5)