Unaudited translation, provided for reference only

February 8, 2010

Consolidated Financial Results for the Third Quarter of Fiscal Year 2009

Company name: DISCO Corporation
Stock code number: 6146 (Tokyo Stock Exchange 1st Section)
URL: http://www.disco.co.jp
Telephone number: 81-3-4590-1099

(Amounts are rounded down to the nearest million yen)

1. Consolidated Results of FY2009 3Q (April 1, 2009 though December 31, 2009)

1) Operating results (Accumulated)

	Nine months ended		
	December 31, 2009	December 31, 2008	YoY(%)
Net sales	41,053	46,608	(11.9%)
Operating income	1,950	2,931	(33.5%)
Ordinary income	1,832	3,542	(48.3%)
Net income	1182	2,113	(44.1%)
Net income per share (yen)	35.18	62.27	—
Fully diluted net income per share (yen)	35.04	62.16	—

2) Financial position

	As of December 31, 2009	As of March 31, 2009
Total assets	127,495	123,925
Net assets	86,734	86,328
Equity ratio (%)	67.5%	69.2%
Net assets per share (yen)	2,560.78	2,552.54

(Reference) Equity (defined as shareholders' equity plus valuation and translation adjustments) :
86,060 million yen (as of December 31, 2009)
85,777 million yen (as of March 31, 2009)

2. Dividends

(yen)

	Fiscal Year 2009 Actual	Fiscal Year 2008	Fiscal Year 2009 Forecast
1Q-end dividend per share (yen)	—	—	
2Q-end dividend per share (yen)	10.00	10.00	
3Q-end dividend per share (yen)		—	—
Year-end dividend per share (yen)		10.00	10.00
Annual dividend per share (yen)		20.00	20.00

3. Earnings Forecasts of FY2009

(Millions of ye

	Year ending March 31, 2010	YoY (%)
Net sales	60,000	13.0
Operating income	4,200	—
Ordinary income	4,000	173.9
Net income	2,000	696.3
Net income per share (yen)	59.51	

Note: Revision of earnings forecast for during this period: Yes

4. Others

1) Important changes in subsidiaries: None
2) Use of simplified accounting method and special accounting policy for quarterly financial reporting: Yes
3) Changes in principles, procedures and display of accounting method concerning quarterly consolidated statement policies.
    1. Changes in accounting policies: None
    2. Other changes: None
4) Number of shares outstanding (common stock)
    ① Number of shares issued (include treasury stocks)
        As of December 31, 2009: 34,004,418 shares
        As of March 31, 2009: 34,004,418 shares
    ② Number of shares of treasury stock
        As of December 31, 2009: 397,296 shares
        As of March 31, 2009: 399,666 shares
    ③ Average number of shares (3Q)
        As of December 31, 2009: 33,605,427 shares
        As of December 31, 2008: 33,938,422 shares

Explanations on the appropriate use of earnings forecasts:

The performance forecasts and estimates stated in this Financial Review are based on certain assumptions judged to be reasonable at the present time in light of information currently available. Consequently, actual operating results may differ substantially from the projections in the Financial Review.

(Reference) Non-consolidated Earnings Forecasts of FY2009

(Millions of yen)

	Year ending March 31, 2010	YoY (%)
Net sales	48,000	18.6%
Operating incocme	1,700	—
Ordinary income	2,500	—
Net income	1,200	—
Net income per share (yen)	35.71	

Note: Revision of non-consolidated earnings forecast for during this period: Yes

Qualitative Information, Financial Statements, etc.

1. Qualitative information on consolidated operating results

1) Overview of business performance

There were signs of a recovery in the semiconductor industry in the third quarter of the current fiscal year (April 1, 2009–December 31, 2009), including a demand-driven climb in memory prices resulting from the introduction of new products and growth in emerging markets. This situation spurred a resurgence of capital investment, especially by subcontractors. As in the previous quarter, manufacturers of high-intensity LEDs also continued to invest aggressively in plant and facilities.

The Disco Group worked to improve its earnings by reducing costs, including selling, general and administrative expenses, to offset the negative impact of the high yen and other factors on profit margins.

Net sales for the first three quarters of the current fiscal year were 11.9% below the level for the same period in the previous year, at ¥41,053 million. Operating income declined by 33.5% to ¥1,950 million, ordinary income by 48.3% to ¥1,832 million, and net income by 44.1% to ¥1,182 million.

2) Results by business segment

a. Electronic industry products

Sales of precision cutting systems (mainly dicing saws) were significantly higher in the first three quarters of the current fiscal year. Shipments of laser saws increased as manufacturers expanded their LED production capacity. Another contributing factor was a strong trend in sales of these systems for use in IC and package manufacturing, especially in Asia. Sales of precision grinding systems (mainly grinders) had remained extremely low until the third quarter, which brought stirrings of a recovery, as manufacturers, especially subcontractors began to invest again. In the area of precision blades and wheels, the high level of customers' operating rates was reflected in a strong sales trend for these consumables.

The cumulative results for this segment in the first three quarters of the current fiscal year include net sales of ¥39,975 million and operating income of ¥3,943 million. These figures are 11.0% and 21.3% respectively lower than the results for the same period in the previous year.

b. Industrial grinding products

In this segment, the Disco Group manufactures and sells industrial diamond tools for use in civil engineering, construction and various manufacturing industries, and general-purpose grindstones for use in the production of motor vehicles, electronic parts and other items.

Difficult economic conditions impacted on the cumulative results for this segment in the first three quarters of the current fiscal year. Net sales were 34.8% lower year on year, at ¥1,029 million, and there was an operating loss of ¥11 million, compared with operating income of ¥117 million in the first three quarters of the previous year.

c. Other business

Activities in this segment, consist of the development and sale of software and hardware for computer systems, including systems for manufacturers of semiconductor fabrication equipment. The cumulative results for this segment in the first three quarters of the current fiscal year show that sales were 57.0% below the result for the same period in the previous year, at ¥49 million. There was an operating loss of ¥98 million, compared with an operating loss of ¥82 million in the previous year.

2. Qualitative information on consolidated financial positions

Consolidated total assets as of December 31, 2009 were ¥127,495 million, an increase of ¥3,570 million from the position at the close of the previous fiscal year.

Despite an ¥8,268 million increase in notes and trade accounts receivable, current assets were only ¥1,848 million higher because of declines in cash and cash equivalents, merchandise and finished goods and raw materials and supplies, which were lower by ¥3,517 million, ¥711 million and ¥1,306 million, respectively.

There was a ¥1,703 million increase in fixed assets. Contributing factors included a ¥1,726 million increase in tangible fixed assets resulting from construction payments relating to a new building at the Kuwabata Plant.

Consolidated liabilities at the close of the third quarter were ¥40,760 million, an increase of ¥3,164 million from the position at the close of the previous fiscal year. There was a ¥6,410 million increase in notes and trade accounts payable, but the current portion of long-term loans repayable (repayable within one year) was reduced by ¥1,203 million, with the result that current liabilities were ¥6,399 million higher.

There was a ¥10,000 million increase in convertible bonds, but fixed liabilities declined by ¥3,235 million because of a ¥13,197 million reduction in long-term debt and other factors.

Consolidated net assets at the close of the third quarter stood at ¥86,734 million, an increase of ¥406 million from the position at the close of the previous fiscal year. Reasons for the increase included a ¥510 million rise in retained earnings.

As a result of these changes, the shareholders' equity ratio declined by 1.7 points from the position at the end of the previous fiscal year to 67.5% at the end of the third quarter of the current accounting period.

3. Qualitative information on forecasts for consolidated financial results

The Company decided to amend the consolidated earnings forecasts announced on November 11, 2009 for the whole of the year ending March 31, 2010, taking into account the recent semiconductor market situation and DISCO group earning forecast.

(Revision of consolidated business forecasts)

Forecasts for full period of fiscal year ending March 31, 2010
(April 1, 2009–March 31, 2010)

(Millions of yen)

	Previous forecast (A)	Revised forecast (B)	(B) - (A)	% change	(Ref.) Previous full year results
Net sales	58,500	60,000	1,500	2.6%	53,108
Operating incocme	3,200	4,200	1,000	31.3%	76
Ordinary income	3,200	4,000	800	25.0%	1,460
Net income	1,400	2,000	600	42.9%	251
Net income per share (yen)	41.66	59.51		-	7.41

Forecasts for full period of fiscal year ending March 31, 2010

(April 1, 2009–March 31, 2010)

(Millions of yen)

	Previous forecast (A)	Revised forecast (B)	(B) - (A)	% change	(Ref.) Previous full year
Net sales	47,000	48,000	1,000	2.1%	40,458
Operating incocme	1,700	1,700	—	—	(1,783)
Ordinary income	2,500	2,500	—	—	225
Net income	1,300	1,200	(100)	(7.7%)	(344)
Net income per share (yen)	38.68	35.71	-		(10.15)

4. Others

1) Material changes in subsidiaries during the period under review (changes in specific subsidiaries affecting the scope of consolidation)

    None.

2) Use of simplified accounting methods and special accounting policy for quarterly consolidated financial statements

    ① Simplified accounting methods

    1. Valuation of inventories
    When evaluating inventories at the end of the third quarter of FY2009, the Company omitted procedures for taking a physical inventory and instead calculated inventories using a reasonable method based on the physical inventory taken at the end of the previous fiscal year.

    2. Calculation of fixed asset depreciation
    For assets depreciated using the declining-balance method, depreciation expenses applicable to the fiscal year are calculated on a pro-rata basis.

    3. Calculation of income taxes, etc. and deferred tax assets and liabilities
    When calculating the amounts of payments of income taxes, etc., only material items of addition, subtraction and tax deduction are taken into account. In assessing the recoverability of deferred tax assets, when it is considered that no significant change has taken place in the business environment, etc. and in temporary difference, etc. since the end of the previous fiscal year, the Company uses the earnings forecasts and tax planning figures that were used at the end of the previous fiscal year. If any significant change has taken place in the business environment, etc. or in temporary difference, etc. since the end of the previous fiscal year, the Company uses the earnings forecasts and tax planning figures that were used at the end of the previous fiscal year in which such significant change is reflected.

    ② Special accounting policy for quarterly consolidated financial statements

    None.

3) Changes in accounting principles, procedures and display related to preparation of quarterly consolidated financial statements

    None.

5. Consolidated Financial Statement

5) Consolidated Balance Sheets (Unaudited)

(Millions of yen)

	As of December 31, 2009	As of March 31, 2009
ASSETS		
CURRENT ASSETS:		
Cash and cash equivalents	29,901	33,418
Notes and accounts receivable—trade	19,231	10,963
Merchandise and finished goods	4,821	5,533
Work in process	5,689	5,138
Raw materials and supplies	6,799	8,106
Other	1,769	3,217
Allowance for doubtful receivalbes	(58)	(71)
Total current assets	**68,154**	**66,306**
FIXED ASSETS:		
Tangible fixed assets		
Building and structures (Net)	19,233	20,324
Land	12,788	12,787
Other (Net)	18,246	15,430
Total tangible assets	**50,268**	**48,542**
Non-tangible fixed assets	710	782
Investments and other assets		
Other	8,362	8,311
Allowance for doubtful accounts	(40)	(37)
Total investment and other assets	**8,322**	**8,274**
Total fixed assets	**59,301**	**57,598**
DEFERRED ASSETS:	**38**	**20**
TOTAL ASSETS	**127,495**	**123,925**

(Millions of yen)

	As of December 31, 2009	As of March 31, 2009
LIABILITIES		
CURRENT LIABILITIES:		
Notes and accounts payable—trade	10,013	3,602
Shot-term loans payable	1,076	1,072
Current portion of long-term loans payable	700	1,903
Current portion of bonds	300	300
Income taxes payable	253	214
Provision for bonuses	881	1,358
Other provision	146	117
Other	4,899	3,301
Total current liabilities	**18,270**	**11,871**
LONG-TERM LIABILITIES:		
Bonds payable	2,550	2,700
Convertible bond-type bonds with subscription rights to sha	10,000	—
Long-term loans payable	8,550	21,747
Provision	741	536
Negative goodwill	142	209
Long-term liabilities	506	531
Total long-term liabilities	**22,490**	**25,725**
TOTAL LIABILITIES	**40,760**	**37,596**
NET ASSETS		
SHAREHOLDERS' EQUITY:		
Common stock	14,517	14,517
Additional paid-in capital	15,604	15,599
Retained earnings	57,853	57,342
Treasury stock	(1,065)	(1,071)
Total shareholders' equity	**86,909**	**86,388**
VALUATION AND TRANSLATION ADJUSTMENTS:		
Other securities valuation difference	7	0
Tanslation adjustments	(856)	(610)
Total valuation and translation adjustments	**(849)**	**(610)**
SHARE SUBSCRIPTION RIGHTS	**547**	**421**
MINORITY INTERESTS	126	130
TOTAL NET ASSETS	**86,734**	**86,328**
TOTAL LIABILITIES AND NET ASSETS	**127,495**	**123,925**

6) Consolidated Statements of Income

Net sales	**46,608**	**41,053**
Cost of sales	**23,747**	**22,241**
Gross profit	22,860	18,812
Selling, general & administrative expenses	19,928	16,862
Operating income	**2,931**	**1,950**
Non-operating income		
Interest income	-	42
Interest and dividend income	119	-
Amortization of negative goodwill	97	67
Equity in earnings of associated companies	25	20
Foreign exchange gains	180	-
Other	270	125
Total non-operating income	693	256
Non-operating expenses		
Interest expense	17	284
Sales discounts	21	-
Foreign exchange loss	-	49
Others	42	40
Total non-operating expenses	81	374
Ordinary income	3,542	1,832
Extraordinary income		
Gain on prior period adjustments	54	-
Subsidy income for furlough	-	248
Others	12	16
Total extraordinary income	67	265
Extraordinary losses		
Loss on sales and retirement of noncurrent assets	450	37
Special retirement expenses	-	105
Furlough expenses	-	179
Others	54	49
Total extraordinary losses	504	372
Income (loss) before income taxes and minority interest	**3,105**	**1,725**
Income taxes—Current	570	413
Income taxes—Deferred	435	134
Total income taxes	1,005	548
Minority interests in loss	(13)	(4)
Net income	**2,113**	**1,182**

7) Consolidated Statements of Cash Flows

(Millions of yen)

	FY2008 3Q	FY2009 3Q
OPERATING ACTIVITIES		
Net income	3,105	1,725
Depreciation and amortization	3,190	3,802
Amortization of negative goodwill	(97)	(67)
Equity in (earnings) losses of associated companies	(25)	(20)
Increase (decrease) in allowance for doubtful receivables	96	(7)
Increase (decrease) in provision	(1,896)	-
Increase (decrease) in provision for bonuses	-	(475)
Loss (gain) on sales and retirement of property, plant and equipmen	397	29
Interest and dividend income	(119)	(48)
interest expense paid	17	284
Decrease (increase) in notes and accounts receivable—trade	11,097	(8,404)
Decrease (increase) in inventories	105	1,326
Increase (decrease) in notes and accounts payable—trade	5,677	6,561
Other, net	(3,380)	3,626
Subtotal	6,815	8,331
Interest and dividends income received	128	36
interest expense paid	(18)	(203)
Income tax paid	(2,715)	288
Net cash provided by operating activities	4,210	8,451
INVESTING ACTIVITIES		
Purchase of short-term investment securities	(500)	-
Proceeds from redemption of securities	500	-
Purchases of property, plant and equipment	(11,131)	(6,649)
Proceeds from sales of property, plant and equipment	55	33
Purchase of investment securities	(328)	0
Purchases of intangible trade	(88)	(32)
Payments into time deposits	(200)	(9,400)
Proceeds from withdrawal of time deposits	1,000	6,400
Others	32	(245)
Net cash used in investing activities	**(10,661)**	**(9,895)**
FINANCING ACTIVITIES		
Net increase (decrease) in short-term loans payable	2,948	-
Proceeds from long-term loans payable	2,072	-
Repayment of long-term loans payable	-	(14,397)
Proceeds from issuance of bonds	-	9,976
Redemption of bonds	-	(150)
Cash dividend paid	(1,832)	(673)
Others	(1)	11
Net cash used in financing activities	3,186	(5,233)
Effect on exchange rate change on cash and cash equivalents	(237)	159
Net change in cash and cash equivalents	(3,502)	(6,517)
Cash and cash equivalents, beginning of year	18,062	33,418
Cash and cash equivalents, end of year	14,560	26,901

4) Going concern assumption

None

5) Segment Information

A) Information by business segment

(Millions of yen)

	Nine months ended December 31, 2008					
	Electronic industry product segment	Industrial grinding product segment	Other business segment	Total	Eliminations (Corporate)	Consolidated
Net sales to external customers	44,914	1,578	114	46,608	-	46,608
Intersegment net sales	-	33	79	113	(113)	-
Total net sales	44,914	1,611	194	46,721	(113)	46,608
Operating income	5,010	117	(82)	5,045	(2,113)	2,931

(Millions of yen)

	Nine months ended December 31, 2009					
	Electronic industry product segment	Industrial grinding product segment	Other business segment	Total	Eliminations (Corporate)	Consolidated
Net sales to external customers	39,975	1,029	49	41,053	-	41,053
Intersegment net sales	-	25	107	133	(133)	-
Total net sales	39,975	1,055	157	41,187	(133)	41,053
Operating income	3,943	(11)	(98)	3,834	(1,883)	1,950

Note:

1. Method of classifying business: Products are classified mainly on the basis of market similarity.
2. Major products in each business segment:
   1) Electronic industry product segment: dicing saws, laser saws, grinders, polishers, dry etchers, surface planer, dicing blades, grinding wheels, dry polishing wheels and electronic parts.
   2) Industrial grinding products segment: industrial diamond wheels and cut-off wheels
   3) Other business segment: software

3. Changes in Accounting Policies

Third quarter of previous fiscal year

(Standard for evaluation of inventories)

The Company has applied the “Accounting Standard for Measurement of Inventories” (Accounting Standard No. 9., July 5, 2006) since the first quarter of the current fiscal year. As a result of this change, operating income for the electronic industry products segment in the first half of the current fiscal year has been reduced by ¥74 million compared with the figure calculated using the previous method.

(Interim treatment of accounts of foreign subsidiaries in the consolidated financial statements)

The Company has applied the “Practical Solution on Unification of Accounting Policies Applied to Foreign Subsidiaries for Consolidated Financial Statements” (ASBJ PITF No.18, May 17, 2006) since the first quarter of the current fiscal year. This change has had no effect on income.

(Application of “Accounting Standard for Lease Transactions”)

In the past, the Company treated finance lease transactions that do not transfer ownership in accordance with the accounting method used for lease transactions, mutatis mutandis. However, since the fiscal year that started on April 1, 2008 it has been possible to apply the “Accounting Standard for Lease Transactions” (Accounting Standard No. 13, June 17, 1993, First Subcommittee of the Business Accounting Council, revised March 30, 2007) and the “Guidance on Accounting Standard for Lease Transactions” (Accounting Standards Board of Japan Guidance No. 16, January 18, 1994, (Accounting Practice Committee, Japanese Institute of Certified Public Accountants), revised March 30, 2007). The Company has accordingly applied these accounting standards, etc., from the first quarter of the current fiscal year, and lease transactions have been treated as normal purchase and sales transactions. The depreciation method used for finance lease transactions that do not transfer ownership is straight-line depreciation with a residual value of zero, using the period of the lease as the economic life of the item.

Where the commencement date for a finance lease transaction that does not transfer ownership was before the first year in which the “Accounting Standard for Lease Transactions” was applied, the normal accounting method for lease transactions will continue to be applied.

This change has had no effect on income.

4. Supplementary Information

Third quarter of previous fiscal year

(Change in economic life of tangible fixed assets)

Pursuant to the amendment of the Corporation Tax Act, the Company and its consolidated subsidiaries in Japan have changed the method used to estimate the economic life of fixed assets since the first quarter of the current fiscal year. As a result of this change, the amount of operating income for the electronic industry products segment for the first three quarter of the current fiscal year has been reduced by ¥210 million compared with the amount as calculated using the previous method.

B) Information by geographic segment

(Millions of yen)

	Nine months ended December 31, 2008						
	Japan	North America	Asia	Europe	Total	Elimintion (Corporate)	Consolidated
Net sales to external customers	27,853	3,272	8,789	6,692	46,608	-	46,608
Intersegment net sales	12,474	39	781	7	13,302	(13,302)	-
Total net sales	40,327	3,312	9,571	6,699	59,910	(13,302)	46,608
Operating income	3,388	(55)	405	893	4,631	(1,699)	2,931

(Millions of yen)

	Nine months ended December 31, 2009						
	Japan	North America	Asia	Europe	Total	Elimintion (Corporate)	Consolidated
Net sales to external customers	27,297	2,441	7,252	4,062	41,053	-	41,053
Intersegment net sales	8,871	43	629	34	9,578	(9,578)	-
Total net sales	36,168	2,484	7,882	4,096	50,632	(9,578)	41,053
Operating income	2,345	75	729	593	3,743	(1,793)	1,950

Note:
1. National and regional categories are determined on the basis of geographic proximity.
2. Main countries and territories expect Japan are as follows;
    1) “North America” includes operations located primarily in the United States.
    2) “Asia” includes operations located primarily in Singapore, Malaysia, Thailand, China, Korea and Taiwan.
    3) “Europe” includes operations located primarily in Germany, France and the United Kingdom.

3. Changes in Accounting Policies

Third quarter of previous fiscal year

(Standard for evaluation of inventories)

The Company has applied the “Accounting Standard for Measurement of Inventories” (Accounting Standard No. 9., July 5, 2006) since the first quarter of the current fiscal year. As a result of this change, operating income for Japan in the first three quarter of current fiscal year has been reduced by ¥36 million compared with the figure calculated using the previous method.

(Interim treatment of accounts of foreign subsidiaries in the consolidated financial statements)

The Company has applied the “Practical Solution on Unification of Accounting Policies Applied to Foreign Subsidiaries for Consolidated Financial Statements” (ASBJ PITF No.18, May 17, 2006) since the first quarter of the current fiscal year. This change has had no effect on income.

(Application of “Accounting Standard for Lease Transactions”)

In the past, the Company treated finance lease transactions that do not transfer ownership in accordance with the accounting method used for lease transactions, mutatis mutandis. However, since the fiscal year that started on April 1, 2008 it has been possible to apply the “Accounting Standard for Lease Transactions” (Accounting Standard No. 13, June 17, 1993, First Subcommittee of the Business Accounting Council, revised March 30, 2007) and the “Guidance on Accounting Standard for Lease Transactions” (Accounting Standards Board of Japan Guidance No. 16, January 18, 1994, (Accounting Practice Committee, Japanese Institute of Certified Public Accountants), revised March 30, 2007). The Company has accordingly applied these accounting standards, etc., from the first quarter of the current fiscal year, and lease transactions have been treated as normal purchase and sales transactions. The depreciation method used for finance lease transactions that do not transfer ownership is straight-line depreciation with a residual value of zero, using the period of the lease as the economic life of the item.

Where the commencement date for a finance lease transaction that does not transfer ownership was before the first year in which the “Accounting Standard for Lease Transactions” was applied, the normal accounting method for lease transactions will continue to be applied.

This change has had no effect on income.

4. Supplementary Information

Third quarter of previous fiscal year

(Change in economic life of tangible fixed assets)

Pursuant to the amendment of the Corporation Tax Act, the Company and its consolidated subsidiaries in Japan have changed the method used to estimate the economic life of fixed assets since the first quarter of the current fiscal year. As a result of this change, the amount of operating income for Japan in the first three quarter of the current fiscal year has been reduced by ¥210 million compared with the amount as calculated using the previous method.

C) Overseas sales

(Millions of yen)

	Nine months ended December 31, 2008			
	North America	Asia	Europe	Consolidated
Net sales to foreign customers	3,224	20,367	6,677	30,269
Consolidated Sales	-	-	-	46,608
Net sales to foreigh customers as a percentage of total net sales	6.9%	43.7%	14.4%	65.0%

(Millions of yen)

	Nine months ended December 31, 2009			
	North America	Asia	Europe	Consolidated
Net sales to foreign customers	2,601	22,860	3,532	28,993
Consolidated Sales	-	-	-	41,053
Net sales to foreign customers as a percentafe of total net sales	6.3%	55.7%	8.6%	70.6%

Note:

1. National and regional categories are determined on the basis of geographic proximity.
2. Main countries and territories expect Japan are as follows;
   1) “North America” includes operations located primarily in the United States.
   2) “Asia” includes operations located primarily in Singapore, Malaysia, Thailand, China, Korea and Taiwan.
   3) “Europe” includes operations located primarily in Germany, France and the United Kingdom.
3. Foreign sales indicates net sales in countries and territories except Japan.

5) Notes on significant changes in shareholders’ equity

Not applicable.

6. Other Information

1) Production results

(Millions of yen)

	Nine months ended December 31, 2009	YoY(%)
Electronic industry product segment	34,157	93.1
Industrial grinding product segment	552	65.8
Other business segment	157	80.6
Total	34,866	92.4

Note:
1. The amounts are based on sales prices before internal transfer between segments.
2. The amounts shown above do not include consumption taxes.

2) Orders and order backlog

(Millions of yen)

	Orders		Order backlog	
	Nine months ended December 31, 2009	YoY(%)	Nine months ended December 31, 2009	YoY(%)
Electronic industry product segment	43,043	106.3	6,555	144.1
Industrial grinding product segment	1,104	78.1	117	141.6
Other business segment	25	15.5	3	4.5
Total	44,173	105.0	6,676	142.0

Note:
1. Inter-segment transactions have been eliminated.
2. The amounts shown above do not include consumption taxes.

3) Sales results

(Millions of yen)

	Nine months ended December 31, 2009	YoY(%)
Electronic industry product segment	39,975	89.0
Industrial grinding product segment	1,029	65.2
Other business segment	49	43.0
Total	41,053	88.1

Note:
1. Inter-segment transactions have been eliminated.
2. The amounts shown above do not include consumption taxes.