Consolidated Financial Highlights

First Three Months of the Fiscal Year Ending May 31, 2009 (FY5/09 1Q)

- Supplementary Information -

INTER ACTION Corporation

October 6, 2008

Financial Results (FY5/09 1Q)

(yen in millions)	FY5/08 1Q		FY5/09 1Q		YoY change (%)
	Amount	%	Amount	%	
Sales	**299**	**100.0%**	**365**	**100.0%**	**22.2%**
Gross profit	**169**	**56.6%**	**150**	**41.2%**	**(11.1)%**
Operating income	**(86)**	**(28.9)%**	**(19)**	**(5.5)%**	**-**
Ordinary income	**(107)**	**(35.9)%**	**(18)**	**(4.9)%**	**-**
Net income	**(82)**	**(27.5)%**	**(9)**	**(2.6)%**	**-**

Factors affecting performance

↑	Sales	Resumption of investments in illuminators overseas, mainly in South Korea
↓	Cost of sales	Higher cost of sales ratio for units and maintenance other than equipment
↓	SG&A expenses	Tight cost controls, mainly for personnel, sales promotion and R&D expenses. Cut down on SG&A expenses 85 millions yen year-on-year.
↑	Operating income	Increase of the income from reduction in SG&A expenses
↑	Ordinary income	Profit of 8 millions yen from foreign currency exchange
↑	Net income	Includes gain of 30 million yen from sale of manufacturing rights resulting from sale to Teseda Corporation of non-exclusive rights to manufacture DFT (design-for-test) test system hardware

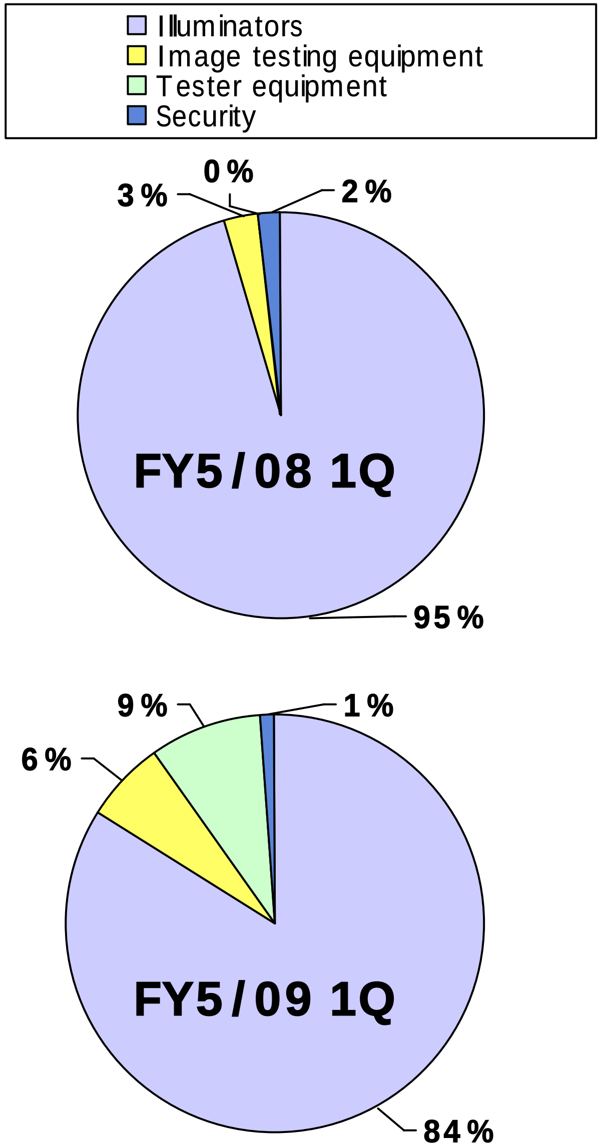
Comparison of Sales by Product

(yen in millions)	FY5/08 1Q	FY5/09 1Q
	Amount	Amount
Electronics testing equipment	294	361
Illuminators	285	305
Image testing equipment	8	23
Tester equipment	0	31
Security systems	5	4
Total	299	365

Due to sales of equipment to solar cell panel manufacturers

Due to sales of Teseda products and other equipment

UP 22%



R&D Expenses/Capital Expenditures/ Depreciation and Amortization

(yen in millions)	FY5/08		FY5/09
	1Q	Full year	1Q
R&D expenses	**45**	**102**	**5**
Capital expenditures	**16**	**89**	**1**
Depreciation and amortization	**22**	**113**	**26**

Development of new illuminators and other activities

Mainly for purchase of manufacturing equipment and software

Consolidated Balance Sheets

	(yen in millions)	FY5/08	FY5/09 1Q	Change
Assets	Cash and deposits in banks	1,944	1,608	(336)
	Trade notes and accounts receivable	293	297	4
	Raw materials	316	319	3
	Work in process	316	279	(36)
	Total current assets	3,096	2,899	(196)
	Total fixed assets	994	994	0
	Total assets	4,091	3,894	(197)
Liabilities	Trade accounts payable	94	54	(39)
	Short-term borrowings	25	18	(6)
	Total current liabilities	863	792	(70)
	Corporate bonds	550	510	(40)
	Long-term borrowings	638	560	(77)
	Total long-term liabilities	1,194	1,076	(118)
	Total liabilities	2,058	1,869	(189)
Net assets	Common stock	1,102	1,102	-
	Capital surplus	1,033	1,033	-
	Retained earnings	337	328	(9)
	Treasury stock	(435)	(435)	-
	Total shareholders' equity	2,038	2,029	(9)
	Total net assets	2,033	2,025	(8)
	Total liabilities and net assets	4,091	3,894	(197)

Decrease in trade payables

Repayment of long-term borrowings

Booking of net loss

Consolidated Cash Flow Position

(yen in millions)	FY5/08 1Q	FY5/09 1Q	Change
Cash flows from operating activities	(186)	(216)	(29)
Net income before income taxes	(112)	6	119
Depreciation and amortization	22	26	3
Decrease (increase) in trade receivables	(8)	(37)	(29)
Decrease (increase) in inventories	(33)	32	66
Increase (decrease) in trade payables	(52)	(39)	12
Cash flows from investing activities	(59)	(16)	43
Payment for term deposits	0	(30)	(30)
Withdrawal of term deposits	-	30	30
Payment for loans receivable	-	(24)	(24)
Cash flows from financing activities	8	(106)	(114)
Proceeds from short-term borrowings	150	-	(150)
Repayment of short-term borrowings	(100)	(6)	93
Proceeds from long-term borrowings	-	50	50
Repayment of long-term borrowings	(92)	(108)	(16)
Payment for redemption of corporate bonds	(30)	(40)	(10)
Increase (decrease) in cash and cash equivalents	(242)	(337)	(94)
Cash and cash equivalents at end of period	1,699	1,551	(147)

Quarterly Orders/Deliveries/Backlogs (Production on Order)

(yen in millions)	FY5/07			FY5/08				FY5/09
	2Q	3Q	4Q	1Q	2Q	3Q	4Q	1Q
Orders received	**439**	**208**	**671**	**193**	**516**	**401**	**492**	**242**
							Illuminators	187
							Image testing equipment	21
							Tester equipment	29
							Security	4
Deliveries	**374**	**273**	**581**	**299**	**393**	**497**	**534**	**365**
							Illuminators	305
							Image testing equipment	23
							Tester equipment	31
							Security	4
Order backlog	**498**	**427**	**517**	**410**	**530**	**432**	**387**	**263**
							Illuminators	145
							Image testing equipment	26
							Tester equipment	1
							Security	90

Orders for new equipment down, sales mainly from units and maintenance

Mainly outsourced research activities

FY5/09 Forecasts

(yen in millions)	Consolidated		Non-consolidated	
	2Q	Full year	2Q	Full year
Sales	**816**	**1,710**	**699**	**1,592**
Operating income	**(27)**	**65**	**(22)**	**71**
Ordinary income	**(44)**	**25**	**(35)**	**34**
Net income	**(31)**	**10**	**(22)**	**19**

Forward-Looking Statements

These presentation materials contain information that is based on the company's current expectations, estimates and forecasts. These forward-looking statements embody known and unknown risks and uncertainties that could cause the company's actual financial condition and operating results to differ significantly from these statements.