



Consolidated Financial Highlights

First Nine Months of the Fiscal Year Ending
May 31, 2009 (FY5/09 3Q)

- Supplementary Information -

INTER ACTION Corporation

April 10, 2009

Financial Results (FY5/09 3Q)



(yen in millions)	FY5/08 3Q		FY5/09 3Q		YoY change (%)
	Amount	%	Amount	%	
Sales	1,189	100.0%	657	100.0%	(44.7)%
Gross profit	464	39.0%	229	34.9%	(50.4)%
Operating income	(211)	(17.8)%	(240)	(36.5)%	-
Ordinary income	(262)	(22.1)%	(278)	(42.3)%	-
Net income	(197)	(16.6)%	(189)	(28.8)%	-

Factors affecting performance

	Sales	Lower sales due to weak demand from global economic downturn
	SG&A expenses	Tight cost controls, mainly for personnel, sales promotion and R&D expenses. Cut down on SG&A expenses 205 million yen year-on-year.
	Operating income	Efforts to reduce SG&A expenses failed to fully offset the decreased sales. Loss increased 28 million yen year-on-year.
	Ordinary income	Improvement in foreign exchange loss (FY5/08 3Q: -32 million yen → FY5/09 3Q: -25 million yen)
	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

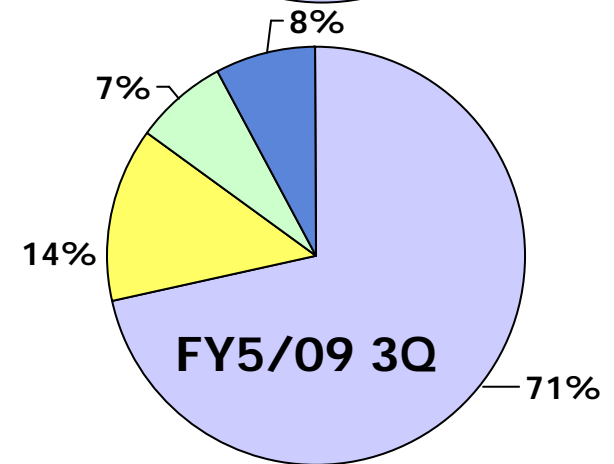
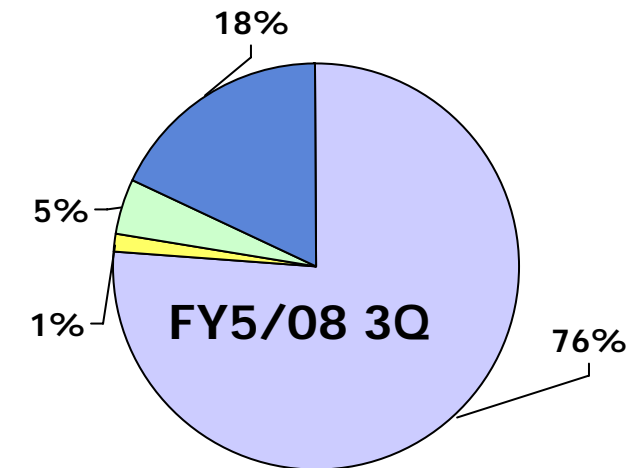
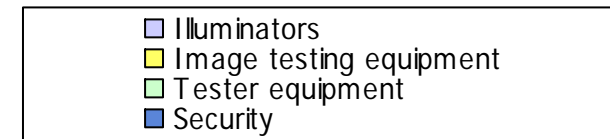
Comparison of Sales by Product



(yen in millions)	FY5/08 3Q	FY5/09 3Q
	Amount	Amount
Electronics testing equipment	976	610
Illuminators	905	472
Image testing equipment	16	89
Tester equipment	54	48
Security systems	213	47
Total	1,189	657

Addition of solar cell-related sales

Down 44.7%



R&D Expenses/Capital Expenditures/ Depreciation and Amortization



(yen in millions)	FY5/08		FY5/09
	3Q	Full year	3Q
R&D expenses	91	102	24
Capital expenditures	59	89	29
Depreciation and amortization	79	113	83

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 3Q	Change	
Assets	Cash and deposits in banks	1,944	1,127	(817)	Payment for term deposits
	Trade notes and accounts receivable	293	182	(110)	
	Raw materials	316	308	(7)	
	Work in process	316	248	(67)	
	Total current assets	3,096	2,117	(979)	
	Total fixed assets	994	1,154	159	
	Total assets	4,091	3,271	(819)	Decrease in trade payables
Liabilities	Trade accounts payable	94	6	(87)	Decrease in trade payables
	Short-term borrowings	25	4	(20)	
	Total current liabilities	863	886	22	
	Corporate bonds	550	170	(380)	Redemption of corporate bonds
	Long-term borrowings	638	378	(259)	Repayment of long-term borrowings
	Total long-term liabilities	1,194	554	(640)	
	Total liabilities	2,058	1,440	(617)	
Net assets	Common stock	1,102	1,102	-	
	Capital surplus	1,033	1,033	-	
	Retained earnings	337	147	(189)	Booking of net loss
	Treasury stock	(435)	(448)	13	
	Total shareholders' equity	2,038	1,835	(203)	
	Total net assets	2,033	1,831	(202)	
	Total liabilities and net assets	4,091	3,271	(819)	

Consolidated Cash Flow Position



(yen in millions)	FY5/08 3Q	FY5/09 3Q	Change
Cash flows from operating activities	(343)	(258)	84
Net income before income taxes	(261)	(266)	(5)
Depreciation and amortization	79	83	4
Decrease (increase) in trade receivables	(40)	78	118
Decrease (increase) in inventories	(150)	58	209
Increase (decrease) in trade payables	(28)	(87)	(59)
Cash flows from investing activities	(88)	(440)	(351)
Payment for term deposits	(12)	(301)	(288)
Withdrawal of term deposits	11	30	18
Payment for acquisition of investment securities	(84)	(114)	(30)
Cash flows from financing activities	(190)	(394)	(204)
Proceeds from short-term borrowings	555	100	(455)
Repayment of short-term borrowings	(465)	(120)	344
Proceeds from long-term borrowings	-	50	50
Repayment of long-term borrowings	(277)	(329)	(52)
Payment for redemption of corporate bonds	(70)	(80)	(10)
Increase (decrease) in cash and cash equivalents	(631)	(1,089)	(458)
Cash and cash equivalents at end of period	1,310	799	(511)

Quarterly Orders/Deliveries/Backlogs (Production on Order)



	FY5/07	FY5/08				FY5/09		
(yen in millions)	4Q	1Q	2Q	3Q	4Q	1Q	2Q	3Q
Orders received	671	193	516	401	492	242	173	58
							Illuminators	52
							Image testing equipment	-
							Tester equipment	6
							Security	0
Deliveries	581	299	393	497	534	365	197	94
							Illuminators	75
							Image testing equipment	11
							Tester equipment	7
							Security	0
Order backlog	517	410	530	432	387	263	235	198
							Illuminators	126
							Image testing equipment	24
							Tester equipment	-
							Mainly outsourced research activities { Security	47

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.