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## **Futaba Industrial Announces Partial Restatement of Prior Years' Quarterly Financial Reports (Summary)**

In its press release dated October 15, 2008 titled: "Notice of Possible Restatement of Prior Years' Financial Results", Futaba Industrial Co., Ltd. announced possible restatement of prior years' financial results. Following this, it disclosed amounts of the impact in its press release dated December 10, 2008 titled: "Overview of Futaba Industrial's Restatement Past Years' Financial Results". Further, in its press release dated December 25, 2008 titled: "Futaba Industrial Announces Restatements of Past Years' First-half and Full-year Earnings Reports (Summary)", it announced details of the restatement for the first half and full year of prior fiscal years.

Details of the restatement of financial reports for the first three months and first nine months of prior fiscal years have been finalized as follows.

The restated results for the first half and the full year of prior years are not changed by the restated financial reports listed below.

### 1. Prior years' restated financial reports for first three months and nine months:

- Summary of financial report and financial statements for the first nine months of the year ended March 31, 2008 (See Attachment 1)
- Summary of financial report and financial statements for the first three months of the year ended March 31, 2008 (See Attachment 2)
- Summary of consolidated financial report and financial statements for the first nine months of the year ended March 31, 2007 (See Attachment 3)
- Summary of consolidated financial report and financial statements for the first three months of the year ended March 31, 2007 (See Attachment 4)
- Summary of consolidated financial report and financial statements for the first nine months of the year ended March 31, 2006 (See Attachment 5)
- Summary of consolidated financial report and financial statements for the first three months of the year ended March 31, 2006 (See Attachment 6)
- Summary of consolidated financial report and financial statements for the first nine months of the year ended March 31, 2005 (See Attachment 7)
- Summary of consolidated financial report and financial statements for the first three months of the year ended March 31, 2005 (See Attachment 8)
- Summary of consolidated financial results for the first nine months of the year ended March 31, 2004 (See Attachment 9)
- Summary of consolidated financial results for the first three months of the year ended March 31, 2004 (See Attachment 10)

### 2. Impact on prior years' financial results

For the impact of the restatement listed above on prior years' quarterly financial and business results, please see the attachment summarizing restated consolidated and non-consolidated business results.

### 3. Reason for the restatement

For the reason for the restatement, please see the press release: “Overview of Futaba Industrial’s Restatement of Past Years’ Financial Results” dated December 10, 2008.

## Summary of restatement of consolidated and non-consolidated results

(in millions of yen)

Fiscal year ending March 31,	Consolidated			Non-consolidated			
	Before restatement (A)	Restated (B)	Amount of restatement (B - A)	Before restatement (A)	Restated (B)	Amount of restatement (B - A)	
2008 Q3	Sales	333,177	332,566	- 610	236,122	235,075	-1,047
	Operating income	20,493	6,161	-14,332	15,197	127	-15,069
	Ordinary income	19,450	5,131	-14,319	16,272	1,215	-15,056
	Quarterly net income	9,207	-5,186	-14,393	9,285	-5,571	-14,857
	Total assets	407,067	321,543	-85,524	308,152	221,240	-86,454
	Net assets	196,598	104,742	-91,856	184,983	92,196	-92,786
2008 Q1	Sales	104,147	104,197	50	73,271	73,271	—
	Operating income	5,817	1,983	-3,834	4,643	589	-4,053
	Ordinary income	5,544	1,681	-3,862	5,065	982	-4,082
	Quarterly net income	2,961	- 915	-3,877	3,015	-1,042	-4,057
	Total assets	399,699	325,329	-74,370	303,687	227,977	-75,710
	Net assets	193,084	111,171	-81,912	182,063	100,076	-81,986
2007 Q3	Sales	274,155	274,084	- 70	213,248	213,316	68
	Operating income	14,970	-1,415	-16,386	12,421	-4,505	-16,926
	Ordinary income	14,993	-1,392	-16,386	13,785	-3,141	-16,926
	Quarterly net income	8,159	-30,240	-38,399	8,595	-30,151	-38,746
	Total assets	359,316	296,065	-63,250	292,258	227,653	-64,604
	Net assets	182,954	112,611	-70,342	176,405	105,198	-71,207
2007 Q1	Sales	84,162	84,162	—	67,090	67,229	139
	Operating income	4,573	2,103	-2,469	3,916	1,301	-2,614
	Ordinary income	4,714	2,245	-2,469	4,243	1,628	-2,614
	Quarterly net income	2,884	275	-2,609	2,782	153	-2,629
	Total assets	334,829	307,844	-26,985	281,152	252,447	-28,705
	Net assets	172,721	138,765	-33,956	168,153	133,063	-35,090
2006 Q3	Sales	225,396	225,657	260	189,424	189,714	289
	Operating income	12,490	2,580	-9,909	11,332	1,400	-9,932
	Ordinary income	13,423	3,518	-9,904	12,817	2,890	-9,927
	Quarterly income	8,026	-2,621	-10,648	7,766	-2,894	-10,661
	Total assets	295,821	277,683	-18,138	248,132	229,120	-19,012
	Shareholders' equity	163,974	145,659	-18,316	163,321	144,056	-19,264
2006 Q1	Sales	70,390	70,474	83	56,998	57,110	112
	Operating income	3,936	2,080	-1,855	3,302	1,485	-1,817
	Ordinary income	4,350	2,499	-1,850	3,733	1,920	-1,812
	Quarterly income	2,672	817	-1,855	2,233	400	-1,832
	Total assets	271,200	261,217	-9,983	236,997	226,176	-10,820
	Shareholders' equity	155,720	145,813	-9,906	155,689	144,868	-10,820
2005 Q3	Sales	190,110	190,235	124	164,566	168,236	3,670
	Operating income	11,082	8,180	-2,901	9,667	6,502	-3,164
	Ordinary income	11,661	8,759	-2,901	10,956	7,792	-3,164
	Quarterly income	6,935	3,845	-3,089	6,491	3,243	-3,247
Total assets	257,237	253,250	-3,987	223,882	219,770	-4,112	

	Shareholders' equity	149,860	145,949	-3,911	150,906	146,790	-4,116
2005 Q1	Sales	58,960	58,911	- 48	49,324	49,275	- 48
	Operating income	3,046	2,790	-255	2,595	2,341	-254
	Ordinary income	3,332	3,077	-255	2,874	2,619	-254
	Quarterly income	2,022	1,817	-205	1,698	1,494	-204
	Total assets	233,089	231,987	-1,102	203,673	202,604	-1,069
	Shareholders' equity	144,885	143,859	-1,026	146,353	145,279	-1,073
2004 Q3	Sales	158,790	158,790	—	140,756	140,756	—
	Operating income	9,331	9,259	-72	8,980	8,827	-152
	Ordinary income	8,903	8,976	-72	8,861	8,708	-152
	Quarterly income	5,328	5,281	47	5,320	5,319	-0
	Total assets	210,264	210,294	-30	194,327	194,330	2
	Shareholders' equity	139,971	140,018	47	142,077	142,077	-0
2004 Q1	Sales	49,350	49,350	—	43,388	43,388	—
	Operating income	2,500	2,484	-15	2,313	2,298	-15
	Ordinary income	2,444	2,429	-15	2,380	2,365	- 15
	Quarterly income	1,365	1,502	136	1,383	1,519	136
	Total assets	219,220	219,357	137	203,792	203,930	137
	Shareholders' equity	137,024	137,161	136	138,394	138,530	136