

UNIDEN CORPORATION
Consolidated Balance Sheets (Unaudited)

| | June 30, | |
|--|--------------------------|----------|
| | 2010 | 2009 |
| | <i>(Millions of yen)</i> | |
| Assets | | |
| Current assets: | | |
| Cash and cash equivalents | ¥ 33,422 | ¥ 37,119 |
| Trade receivables: | | |
| Notes and accounts | 6,349 | 5,606 |
| Less allowance for doubtful accounts | (166) | (197) |
| | 6,183 | 5,409 |
| Inventories | 8,416 | 9,850 |
| Deferred taxes | 874 | 842 |
| Other | 651 | 1,634 |
| Total current assets | 49,546 | 54,854 |
| Investments and advances: | | |
| Investment securities | 103 | 346 |
| Investments in unconsolidated subsidiaries | 394 | 405 |
| Other investments | 826 | 820 |
| Less allowance for doubtful accounts | (190) | (183) |
| Total investments and advances | 1,133 | 1,388 |
| Property, plant and equipment, at cost: | | |
| Land | 9,202 | 9,237 |
| Buildings and structures | 9,082 | 11,206 |
| Others | 10,315 | 15,708 |
| Less accumulated depreciation | (11,998) | (17,904) |
| Property, plant and equipment, net | 16,601 | 18,247 |
| Other assets | 562 | 482 |
| Total assets | ¥ 67,842 | ¥ 74,971 |

| | June 30, | |
|---|--------------------------|-----------------|
| | 2010 | 2009 |
| | <i>(Millions of yen)</i> | |
| Liabilities and net assets | | |
| Current liabilities: | | |
| Short-term bank loans | ¥ 25,440 | ¥ 25,440 |
| Trade notes and accounts payable | 5,398 | 6,140 |
| Accrued expenses | 3,649 | 3,355 |
| Accrued income taxes | 1,325 | 1,728 |
| Other | 1,197 | 1,314 |
| Total current liabilities | <u>37,009</u> | <u>37,977</u> |
| Long-term liabilities: | | |
| Accrued retirement benefits | 254 | 185 |
| Other | 60 | 2 |
| Total long-term liabilities | <u>314</u> | <u>187</u> |
| Total liabilities | <u>37,323</u> | <u>38,164</u> |
| Net assets: | | |
| Common stock, | | |
| Authorized : 169,000,000 shares | | |
| Issued : 63,139,649 shares | 35,999 | 35,999 |
| Additional paid-in capital | 12,233 | 12,233 |
| Retained earnings | 1,390 | 7,365 |
| Less treasury stock, at cost | <u>(7,315)</u> | <u>(7,313)</u> |
| Total shareholders' equity | 42,307 | 48,284 |
| Net unrealized holding gain on securities | 25 | 181 |
| Foreign currency translation adjustments | <u>(11,813)</u> | <u>(11,658)</u> |
| Total valuation and translation adjustments | <u>(11,788)</u> | <u>(11,477)</u> |
| Total net assets | <u>30,519</u> | <u>36,807</u> |
| Total liabilities and net assets | <u>¥ 67,842</u> | <u>¥ 74,971</u> |

UNIDEN CORPORATION
Consolidated Statements of Operations (Unaudited)

| | Three months ended June 30, | |
|--|------------------------------------|-------------|
| | 2010 | 2009 |
| | <i>(Millions of yen)</i> | |
| Net sales | ¥ 9,962 | ¥ 7,598 |
| Cost of sales | 7,030 | 6,647 |
| Gross profit | 2,932 | 951 |
| Selling, general and administrative expenses | 2,419 | 2,108 |
| Operating income (loss) | 513 | (1,157) |
| Other income (expenses): | | |
| Interest and dividend income | 31 | 191 |
| Interest expense | (46) | (46) |
| Exchange loss | (996) | (1,348) |
| Other | 246 | 129 |
| Loss before income taxes | (765) | (1,074) |
| | (252) | (2,231) |
| Income taxes : | | |
| Current | 73 | 7 |
| Deferred | 197 | (182) |
| | 270 | (175) |
| Net loss | ¥ (522) | ¥ (2,056) |

UNIDEN CORPORATION
Consolidated Statements of Cash Flows (Unaudited)

| | Three months ended June 30, | |
|---|------------------------------------|----------------|
| | 2010 | 2009 |
| | <i>(Millions of yen)</i> | |
| Operating activities: | | |
| Loss before income taxes | ¥ (252) | ¥ (2,231) |
| Adjustments to reconcile loss before income taxes to net cash provided by operating activities: | | |
| Depreciation and amortization | 309 | 349 |
| Decrease in allowance for doubtful accounts | (24) | (73) |
| Interest and dividend income | (32) | (191) |
| Interest expense | 46 | 46 |
| Foreign exchange loss | 1,897 | 476 |
| Loss (gain) on sale and disposal of property, plant and equipment | 5 | (4) |
| Changes in operating assets and liabilities: | | |
| Trade receivables | (1,106) | 1,603 |
| Inventories | (727) | (334) |
| Trade payables | 305 | 836 |
| Other, net | (234) | 155 |
| Subtotal | <u>187</u> | <u>632</u> |
| Interest and dividends received | 96 | 219 |
| Interest paid | (44) | (48) |
| Income taxes refund | 1,014 | 180 |
| Net cash provided by operating activities | <u>1,253</u> | <u>983</u> |
| Investing activities: | | |
| Net decrease in long-term investments | 4,045 | - |
| Purchases of property, plant and equipment | (61) | (469) |
| Purchases of other assets | (156) | - |
| Other, net | (10) | 1 |
| Net cash provided by (used in) investing activities | <u>3,818</u> | <u>(468)</u> |
| Financing activities: | | |
| Purchases of treasury stock | (0) | (1) |
| Cash dividends paid | (0) | (1) |
| Increase in pledged bank deposits, net | (3,430) | (8,180) |
| Net cash used in financing activities | <u>(3,430)</u> | <u>(8,182)</u> |
| Effect of exchange rate changes on cash and cash equivalents | (542) | 68 |
| Net increase (decrease) in cash and cash equivalents | 1,099 | (7,599) |
| Cash and cash equivalents at beginning of year | 10,462 | 17,553 |
| Cash and cash equivalents at end of period | <u>¥ 11,561</u> | <u>¥ 9,954</u> |