

UNIDEN CORPORATION
Consolidated Balance Sheets (Unaudited)

	December 31,	
	2009	2008
	<i>(Millions of yen)</i>	
Assets		
Current assets:		
Cash and cash equivalents	¥ 33,402	¥ 21,623
Trade receivables:		
Notes and accounts	8,166	9,960
Unconsolidated subsidiary	-	15
	8,166	9,975
Less allowance for doubtful accounts	(175)	(110)
	7,991	9,865
Inventories	9,481	11,528
Deferred taxes	612	420
Other	1,303	1,833
Total current assets	52,789	45,269
Investments and advances:		
Investment securities	102	140
Investments in unconsolidated subsidiaries	394	405
Other investments	777	12,435
Less allowance for doubtful accounts	(190)	-
Total investments and advances	1,083	12,980
Property, plant and equipment, at cost:		
Land	9,225	9,201
Buildings and structures	9,273	10,467
Others	11,751	14,812
Less accumulated depreciation	(12,761)	(15,210)
Property, plant and equipment, net	17,488	19,270
Other assets	423	411
Total assets	¥ 71,783	¥ 77,930

	December 31,	
	2009	2008
	<i>(Millions of yen)</i>	
Liabilities and net assets		
Current liabilities:		
Short-term bank loans	¥ 25,440	¥ 25,448
Trade notes and accounts payable	6,545	5,995
Accrued expenses	3,959	2,754
Accrued income taxes	1,637	1,652
Other	878	1,986
Total current liabilities	<u>38,459</u>	<u>37,835</u>
Long-term liabilities:		
Accrued retirement benefits	242	145
Other	1	2
Total long-term liabilities	<u>243</u>	<u>147</u>
Total liabilities	<u>38,702</u>	<u>37,982</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	13,848
Retained earnings	3,680	13,260
Less treasury stock, at cost	<u>(7,314)</u>	<u>(9,100)</u>
Total shareholders' equity	44,598	54,007
Net unrealized holding gain on securities	24	-
Foreign currency translation adjustments	<u>(11,541)</u>	<u>(14,059)</u>
Total valuation and translation adjustments	<u>(11,517)</u>	<u>(14,059)</u>
Total net assets	<u>33,081</u>	<u>39,948</u>
Total liabilities and net assets	<u>¥ 71,783</u>	<u>¥ 77,930</u>

UNIDEN CORPORATION
Consolidated Statements of Operations (Unaudited)

	<u>Nine months ended December 31,</u>	
	<u>2009</u>	<u>2008</u>
	<i>(Millions of yen)</i>	
Net sales	¥ 27,550	¥ 42,178
Cost of sales	<u>23,916</u>	<u>34,162</u>
Gross profit	3,634	8,016
Selling, general and administrative expenses	<u>6,243</u>	<u>10,227</u>
Operating loss	(2,609)	(2,211)
Other income (expenses):		
Interest and dividend income	495	1,030
Interest expense	(135)	(174)
Exchange loss	(3,076)	(1,587)
Gain on sale of investment securities	109	-
Valuation loss on investment securities	-	(82)
Loss on disposal and valuation of inventories	(107)	-
Other	<u>(203)</u>	<u>(2,630)</u>
	<u>(2,917)</u>	<u>(3,443)</u>
Loss before income taxes	(5,526)	(5,654)
Income taxes :		
Current	107	492
Deferred	<u>108</u>	<u>802</u>
	<u>215</u>	<u>1,294</u>
Net income	<u>¥ (5,741)</u>	<u>¥ (6,948)</u>

UNIDEN CORPORATION
Consolidated Statements of Cash Flows (Unaudited)

	Nine months ended December 31,	
	2009	2008
	<i>(Millions of yen)</i>	
Operating activities:		
Loss before income taxes	¥ (5,526)	¥ (5,654)
Adjustments to reconcile loss before income taxes to net cash used in operating activities:		
Depreciation and amortization	1,043	1,781
Impairment loss	-	714
Decrease in allowance for doubtful accounts	(73)	(240)
Interest and dividend income	(496)	(1,031)
Interest expense	135	174
Foreign exchange loss	3,324	1,227
Gain on sale of investment securities	(109)	-
Gain on transfer of business	(210)	-
Loss on sale and disposal of property, plant and equipment	48	79
Changes in operating assets and liabilities:		
Trade receivables	(990)	(2,569)
Inventories	(289)	(3,541)
Trade payables	1,471	563
Other, net	521	736
Subtotal	<u>(1,151)</u>	<u>(7,761)</u>
Interest and dividends received	576	1,048
Interest paid	(133)	(171)
Income taxes refund (paid)	(8)	(397)
Net cash used in operating activities	<u>(716)</u>	<u>(7,281)</u>
Investing activities:		
Purchases of property, plant and equipment	(622)	(1,137)
Proceeds from sale of property, plant and equipment	58	82
Proceeds from sale of investment securities	211	-
Proceeds from transfer of business	291	-
Net decrease in long-term investments	5,858	8,015
Other, net	(124)	2
Net cash provided by investing activities	<u>5,672</u>	<u>6,962</u>
Financing activities:		
Proceeds from short-term loans	-	6,449
Purchases of treasury stock	(2)	(31)
Cash dividends paid	(3)	(871)
Increase in pledged bank deposits, net	(14,038)	-
Net cash (used in) provided by financing activities	<u>(14,043)</u>	<u>5,547</u>
Effect of exchange rate changes on cash and cash equivalents	<u>(766)</u>	<u>(1,630)</u>
Net (decrease) increase in cash and cash equivalents	(9,853)	3,598
Cash and cash equivalents at beginning of year	17,553	6,532
Cash and cash equivalents at end of period	<u>¥ 7,700</u>	<u>¥ 10,130</u>