



FY2007 1st Half Financial Results

**ACCESS Co., Ltd.
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- **Targets for operating results and other forward-looking statements contained in this presentation represent management's judgments based on information available at the time this presentation was prepared. Such statements embody a variety of uncertainties.**
- **Consequently, actual results may differ from these targets and forecasts. Investors are therefore cautioned not to make investment decisions based solely on these forward-looking statements.**

Financial Results Highlights



- Net Sales improved, compared both with initial outlook and revised outlook.
- Gross Profit deteriorated, attributed by low NRE Gross Profit Ratio, compared with initial outlook.
- SG&A Expense reduced, compared both with initial outlook and revised outlook.
- Operating Profit deteriorated, attributed by low NRE Gross Profit Ratio, compared with initial outlook. Reduction in SG&A Expense not enough to offset it.

FY2007 1st Half Consolidated Financial Highlights (Outlook vs. Result)



(Unit: JPY Million, %)

<u>Consolidated</u>	Initial Outlook (2007/3/23)			Revised Outlook (2007/6/15)		
	Outlook	Result	Change	Outlook	Result	Change
Net Sales	12,369	12,618	248	11,799	12,618	819
NRE	5,650	4,998	▲ 651	5,074	4,998	▲ 75
Royalty	6,719	7,619	900	6,724	7,619	895
Gross Profit	8,420	7,062	▲ 1,357	6,842	7,062	220
(Gross Profit Ratio)	68.1%	56.0%	-12.1%	58.0%	56.0%	-2.0%
NRE	2,068	▲ 224	▲ 2,293	427	▲ 224	▲ 651
(Gross Profit Ratio)	36.6%	-4.5%	-41.1%	8.4%	-4.5%	-12.9%
Royalty	6,351	7,286	935	6,414	7,286	871
(Gross Profit Ratio)	94.5%	95.6%	1.1%	95.4%	95.6%	0.2%
SG&A Expense(Ordinary)	9,206	8,306	▲ 899	8,353	8,306	▲ 47
R&D	4,004	3,823	▲ 181	3,597	3,823	225
Other	5,201	4,483	▲ 718	4,756	4,483	▲ 272
Operating Profit (non-GAAP)	▲ 786	▲ 1,244	▲ 458	▲ 1,511	▲ 1,244	267
SG&A Expense (Acquisition Related)	7,071	7,138	66	7,109	7,138	28
Operating Profit (GAAP)	▲ 7,857	▲ 8,382	▲ 524	▲ 8,621	▲ 8,382	238
Ordinary Profit	▲ 7,623	▲ 7,907	▲ 284	▲ 8,383	▲ 7,907	475
Extraordinary Expense	501	1,543	1,041	1,469	1,543	73
Net Profit	▲ 8,247	▲ 8,741	▲ 494	▲ 9,207	▲ 8,741	465

FY2007 2Q and 1H Consolidated Financial Highlights (vs. FY2006)



(Unit: JPY Million, %)

Consolidated	FY2007 2Q	FY2006 2Q	Change	FY2007 1H	FY2006 1H	Change	FY2006 Total	Change %
Net Sales	6,975	5,542	1,433	12,618	10,158	2,460	26,102	48.3%
NRE	2,966	2,635	331	4,998	5,018	▲ 20	12,153	41.1%
Royalty	4,009	2,907	1,102	7,619	5,140	2,479	13,949	54.6%
Gross Profit	3,712	3,803	▲ 91	7,062	6,669	393	17,024	41.5%
(Gross Profit Ratio)	53.2%	68.6%	-15.4%	56.0%	65.7%	-9.7%	65.2%	
NRE	▲ 134	1,253	▲ 1,387	▲ 224	2,018	▲ 2,242	3,584	-6.3%
(Gross Profit Ratio)	-4.5%	47.6%	-52.1%	-4.5%	40.2%	-44.7%	29.5%	
Royalty	3,847	2,550	1,297	7,286	4,651	2,635	13,440	54.2%
(Gross Profit Ratio)	96.0%	87.7%	8.3%	95.6%	90.5%	5.1%	96.4%	
SG&A Expense(Ordinary)	4,017	4,405	▲ 388	8,306	7,565	741	17,752	46.8%
R&D	1,708	1,832	▲ 124	3,823	3,346	477	8,443	45.3%
Other	2,308	2,573	▲ 265	4,483	4,219	264	9,309	48.2%
Operating Profit (non-GAAP)	▲ 304	▲ 601	297	▲ 1,244	▲ 896	▲ 348	▲ 727	171.1%
Ordinary Profit	3,560	4,226	▲ 666	7,138	7,746	▲ 608	15,139	47.1%
Extraordinary Expense	▲ 3,864	▲ 4,827	963	▲ 8,382	▲ 8,643	261	▲ 15,866	52.8%
Net Profit	▲ 3,623	▲ 4,711	1,088	▲ 7,907	▲ 8,503	596	▲ 15,252	51.8%
Extraordinary Expense	152	0	152	1,543	115	1,428	266	580.1%
Net Profit	▲ 3,555	▲ 4,701	1,146	▲ 8,741	▲ 8,385	▲ 356	▲ 16,032	54.5%

FY2007 1st Half Non-Consolidated Financial Highlights (Outlook vs. Result)



(Unit: JPY Million, %)

<u>Non-Consolidated</u>	Initial Outlook (2007/3/23)			Revised Outlook (2007/6/15)		
	Outlook	Result	Change	Outlook	Result	Change
Net Sales	6,365	7,316	951	6,585	7,316	731
NRE	3,185	3,346	161	3,182	3,346	163
Royalty	3,180	3,969	789	3,402	3,969	567
Gross Profit	4,010	3,103	▲ 906	3,160	3,103	▲ 57
(Gross Profit Ratio)	63.0%	42.4%	-20.6%	48.0%	42.4%	-5.6%
NRE	1,192	▲ 463	▲ 1,655	209	▲ 463	▲ 673
(Gross Profit Ratio)	37.4%	-13.8%	-51.3%	6.6%	-13.8%	-20.4%
Royalty	2,818	3,567	748	2,951	3,567	615
(Gross Profit Ratio)	88.6%	89.9%	1.2%	86.7%	89.9%	3.1%
SG&A Expense(Ordinary)	3,991	3,447	▲ 543	3,577	3,447	▲ 129
R&D	1,992	1,800	▲ 191	1,771	1,800	29
Other	1,999	1,647	▲ 352	1,805	1,647	▲ 158
Operating Profit (non-GAAP)	19	▲ 344	▲ 363	▲ 416	▲ 344	72
Ordinary Profit	19	▲ 356	▲ 375	▲ 421	▲ 356	64
Extraordinary Expense	-	984	984	957	984	26
Net Profit	11	▲ 902	▲ 913	▲ 869	▲ 902	▲ 33

FY2007 2Q and 1H Non-Consolidated Financial Highlights (vs. FY2006)



(Unit: JPY Million, %)

<u>Non-Consolidated</u>	FY2007 2Q	FY2006 2Q	Change	FY2007 1H	FY2006 1H	Change	FY2006 Total	Change %
Net Sales	4,107	3,131	976	7,316	6,307	1,009	16,787	43.6%
NRE	2,114	1,815	299	3,346	3,714	▲ 368	9,255	36.2%
Royalty	1,992	1,316	676	3,969	2,593	1,376	7,532	52.7%
Gross Profit	1,533	1,743	▲ 210	3,103	3,628	▲ 525	9,677	32.1%
(Gross Profit Ratio)	37.3%	55.7%	-18.4%	42.4%	57.5%	-15.1%	57.6%	
NRE	▲ 253	705	▲ 958	▲ 463	1,417	▲ 1,880	3,012	-15.4%
(Gross Profit Ratio)	-12.0%	38.8%	-50.8%	-13.8%	38.2%	-52.0%	32.5%	
Royalty	1,787	1,038	749	3,567	2,211	1,356	6,665	53.5%
(Gross Profit Ratio)	89.7%	78.9%	10.8%	89.9%	85.3%	4.6%	88.5%	
SG&A Expense(Ordinary)	1,637	1,685	▲ 48	3,447	2,969	478	7,466	46.2%
R&D	835	834	1	1,800	1,374	426	4,288	42.0%
Other	801	851	▲ 50	1,647	1,595	52	3,178	51.8%
Operating Profit (non-GAAP)	▲ 103	58	▲ 161	▲ 344	659	▲ 1,003	2,210	-15.6%
Ordinary Profit	▲ 111	96	▲ 207	▲ 356	659	▲ 1,015	2,435	-14.6%
Extraordinary Expense	67	▲ 5	72	984	114	870	243	404.9%
Net Profit	▲ 172	124	▲ 296	▲ 902	363	▲ 1,265	1,275	-70.7%

Cost Analysis of NRE (Non-Consolidated)



Quarterly NRE Sales and Gross Profit

(Unit: JPY Million, %)

	1Q	2Q	1H
NRE Net Sales	1,232	2,114	3,346
NRE Cost	1,441	2,368	3,810
NRE Gross Profit	▲ 209	▲ 253	▲ 463
NRE Gross Profit Ratio	-17.0%	-12.0%	-13.8%

Extraordinary Cost (Factors of Low Gross Profit)

	1Q	2Q	1H
S Project Related with B Project	166	78	244
S Project	439	142	582
Reserved for Estimated Cost	38	604	642
Product In Process	62	-	62
Total	707	825	1,532

Gross Profit Ratio (Excluded Extraordinary Cost)

	1Q	2Q	1H
NRE Net Sales	1,232	2,114	3,346
NRE Cost (Excl.Extraordinary Cost)	734	1,543	2,277
NRE Gross Profit (Excl.Extraordinary Cost)	498	571	1,069
NRE Gross Profit Ratio	40.4%	27.0%	31.9%

Balance Sheet (Summary)



(JPY Million)

	FY07 1H		FY06 1H		FY06 Total	
	<u>Consoli</u>	<u>Non-Consoli</u>	<u>Consoli</u>	<u>Non-Consoli</u>	<u>Consoli</u>	<u>Non-Consoli</u>
I . Current Assets						
Cash and Deposits	10,620	7,180	17,121	13,888	14,262	8,022
Account Recievables	4,975	4,096	5,212	3,157	9,815	7,260
Securities	12,328	75	8,456	1,289	8,501	983
Inventory	1,325	1,189	828	772	600	516
Other	2,394	2,534	2,031	3,563	2,190	1,695
II . Fixed Assets						
Tangible Fixed Assets	1,395	534	1,286	546	1,392	554
Intangible Fixed Assets	13,821	317	27,323	371	20,621	356
(M&A related goodwill etc)	(8,153)	–	(19,331)	–	(13,762)	–
Investment& other assets	5,165	54,094	2,917	47,366	4,795	53,399
Total	<u>52,027</u>	<u>70,023</u>	<u>65,176</u>	<u>70,956</u>	<u>62,179</u>	<u>72,787</u>
I . Current Liabilities	7,859	2,461	5,500	2,953	9,438	4,004
II . Fixed Liabilities	389	215	760	388	636	326
III . Total Equity	43,778	67,346	58,915	67,614	52,104	68,456
Total	<u>52,027</u>	<u>70,023</u>	<u>65,176</u>	<u>70,956</u>	<u>62,179</u>	<u>72,787</u>

Consolidated Cash Flow (Summary)



(JPY Million)	FY07 1H	FY06 1H	FY06 Total
I. Cash Flow from Operating Activities	1,074	2,308	3,225
II. Cash Flow from Investing Activities	1,996	6,137	6,906
III. Cash Flow from Financing Activities	12	194	416
IV. Increase in Cash and Cash Equivalents	583	8,315	9,630
V. Balance of Cash and Cash Equivalents at the beginning of the term	16,763	26,393	26,393
VI. Balance of Cash and Cash Equivalents at the end of the term	16,180	18,078	16,763

Net Income Before Tax : ▲¥9,446 M Elimination Amortization : ¥7,209 M Account Recievables : ¥4,878 M Reconciliation : ¥886 M	Acquisition of IP Infusion, Inc.: ▲¥5,822 M	Acquisition of IP Infusion, Inc.: ▲¥5,822 M Acquisition of ACCESS Seoul, Inc : ▲¥362 M
Net Income Before Tax : ▲¥8,586 M Elimination Amortization : ¥7,396 M Account Recievables : ¥1,204 M Corporate Tax etc : ▲¥1,952 M		Net Income Before Tax : ▲¥15,328 M Amortization of Goodwill and Tangible/Intangible Assets : 14,701 M Increase in Account Receivables : ▲¥3,433 M



FY2007 Outlook (Revision)

FY2007 Revised Outlook (Summery)



Consolidated

(JPY Million)	Total (Initial)	Total (Revision)	Change
Net Sales	35,438	30,664	4,774
Ordinary Income	6,351	11,834	5,483
Net Profit	10,132	16,656	6,524

Non-Consolidated

(JPY Million)	Total (Initial)	Total (Revision)	Change
Net Sales	21,759	19,991	1,768
Ordinary Income	7,187	1,365	5,822
Net Profit	4,262	471	3,790

FY2007 Revised Ordinary Profit (Consolidated)



Ordinary Profit

- Initial Outlook ... ▲ 6,351 JPY Million
- Revised Outlook ... ▲ 11,834 JPY Million
- Change ... ▲ 5,483 JPY Million

Detail

(Unit: JPY)

Class	Amount	Main Reason	Detail
NRE Gross Profit	▲ 6,503	Decrease in NRE Gross Profit	Key Companies HQ: ▲3,760, ASE: ▲386, ASC: ▲1,004, IPI: ▲312, CV: ▲356, RZ: ▲204, RS: ▲182
Royalty Gross Profit	▲ 583	Decrease in Royalty Revenue	Key Companies HQ: ▲996, ASE: ▲179
SA&A	1,475	Reduction in SG&A	Key Companies HQ:1,081, ASA: ▲898, ASE: ▲87, ASC: ▲434, CV: ▲231, Other: ▲905
Other	128		
Total	▲ 5,483		

FY2007 Revised Ordinary Profit (Non-Consolidated)



Ordinary Profit

- Initial Outlook ... 7,187 JPY Million
- Revised Outlook ... 1,365 JPY Million
- Change ... ▲5,822 JPY Million

Detail

(Unit: JPY Million)

Class	Amount	Main Reason	Detail
NRE Gross Profit	▲ 3,760	Decrease in NRE Gross Profit	vs. Initial Outlook ▲31.8%
Royalty Gross Profit	▲ 996	Decrease in Royalty Revenue	vs. Initial Outlook Company: ▲753 I/C: ▲361
SG&A	179	Reduction in SG&A	Reduction Amount: 179
R&D	▲ 1,260	Increase in R&D	ALP R&D Cost: 1,388 transferred from ASA
Other	15		
Total	▲ 5,822		

FY2007 Revised Net Profit



【Consolidated】 Net Profit

- Initial Outlook ...▲10,132 JPY Million
- Revised Outlook ...▲16,656 JPY Million
- Change ...▲ 6,524 JPY Million

【Non-Consolidated】 Net Profit

- Initial Outlook ... 4,262 JPY Million
- Revised Outlook ... 471 JPY Million
- Change ...▲3,790 JPY Million

(Unit: JPY Million)

Class	Detail	Consolidated		Non-Consolidated	
		Class	Amount	Class	Amount
1. ALP Intellectual Property transferred to HQ	Centralized management of IP for integrated R&D management Toward reorganization	—	—	Depreciation of intangible fixed assets (SG&A)	327
2. Elimination of goodwill in ASA	Elimination of goodwill attributed by sales termination of PalmOS	Elimination of goodwill (Extraordinary Loss)	2,844	—	—
3. Transferring security of IP Infusion Inc.	Security Transfer between HQ and a 100% subsidiary company Toward reorganization	—	—	Gain on the sale of securities (Extraordinary Profit)	766
4. De-consolidation of C-Valley Inc.	Liquidation of non-profitable subsidiary	—	—	Appraisal loss of securities (Extraordinary Loss) ※Declared in 1 st Half	49
5. Reconciliation with UNYSIS Corp.	Reconciliation related cost already declared in 1Q	Reconciliation Cost (Extraordinary Loss)	886	Reconciliation Cost (Extraordinary Loss)	886
6. Adjustment of Tax		—	2,794	—	3,294
Total			6,524		3,790

FY2007 Revised Outlook (Consolidated)



(Unit: JPY Million, %)

	Initial Outlook	Revised Outlook	Change
Net Sales	35,438	30,664	▲ 4,774
NRE	17,825	14,673	▲ 3,151
Royalty	17,613	15,990	▲ 1,622
Gross Profit	24,913	17,826	▲ 7,087
(Gross Profit Ratio)	70.3%	58.1%	-12.2%
NRE	8,480	1,976	▲ 6,503
(Gross Profit Ratio)	47.6%	13.5%	-34.1%
Royalty	16,433	15,849	▲ 583
(Gross Profit Ratio)	93.3%	99.1%	5.8%
SG&A Expense(Ordinary)	17,715	16,239	▲ 1,475
R&D	7,225	7,368	142
Other	10,489	8,870	▲ 1,618
Operating Profit (non-GAAP)	7,198	1,587	▲ 5,611
SG&A Expense (Acquisition Related)	13,932	14,040	107
Operating Profit (GAAP)	▲ 6,734	▲ 12,453	▲ 5,719
Ordinary Profit	▲ 6,351	▲ 11,834	▲ 5,483
Extraordinary Expense	501	4,719	4,217
Net Profit	▲ 10,132	▲ 16,656	▲ 6,524

FY2007 Revised Outlook

1H, 2H breakdown (Consolidated)



(Unit: JPY Million, %)

	1st Half	2nd Half	Total
Net Sales	12,618	18,045	30,664
NRE	4,998	9,674	14,673
Royalty	7,619	8,370	15,990
Gross Profit	7,062	10,764	17,826
(Gross Profit Ratio)	56.0%	59.7%	58.1%
NRE	▲ 224	2,201	1,976
(Gross Profit Ratio)	-4.5%	22.8%	13.5%
Royalty	7,286	8,562	15,849
(Gross Profit Ratio)	95.6%	102.3%	99.1%
SG&A Expense(Ordinary)	8,306	7,932	16,239
R&D	3,823	3,545	7,368
Other	4,483	4,387	8,870
Operating Profit (non-GAAP)	▲ 1,244	2,831	1,587
SG&A Expense (Acquisition Related)	7,138	6,902	14,040
Operating Profit (GAAP)	▲ 8,382	▲ 4,070	▲ 12,453
Ordinary Profit	▲ 7,907	▲ 3,927	▲ 11,834
Extraordinary Expense	1,543	3,176	4,719
Net Profit	▲ 8,741	▲ 7,914	▲ 16,656

FY2007 Revised Outlook (Non-Consolidated)



(Unit: JPY Million, %)

	Initial Outlook	Revised Outlook	Change
Net Sales	21,759	19,991	▲ 1,768
NRE	11,500	10,846	▲ 654
Royalty	10,259	9,144	▲ 1,114
Gross Profit	14,614	9,857	▲ 4,756
(Gross Profit Ratio)	67.2%	49.3%	-17.9%
NRE	5,522	1,761	▲ 3,760
(Gross Profit Ratio)	48.0%	16.2%	-31.8%
Royalty	9,092	8,095	▲ 996
(Gross Profit Ratio)	88.6%	88.5%	-0.1%
SG&A Expense(Ordinary)	7,426	8,508	1,081
R&D	3,500	4,760	1,260
Other	3,926	3,747	▲ 179
Operating Profit (non-GAAP)	7,187	1,348	▲ 5,838
SG&A Expense (Acquisition Related)	7,187	1,365	▲ 5,822
Operating Profit (GAAP)	-	1,298	1,298
Ordinary Profit	4,262	471	▲ 3,790

FY2007 Revised Outlook

1H, 2H breakdown (Non-Consolidated)



(Unit: JPY Million, %)

	1st Half	2nd Half	Total
Net Sales	7,316	12,675	19,991
NRE	3,346	7,500	10,846
Royalty	3,969	5,175	9,144
Gross Profit	3,103	6,753	9,857
(Gross Profit Ratio)	42.4%	53.3%	49.3%
NRE	▲ 463	2,225	1,761
(Gross Profit Ratio)	-13.8%	29.7%	16.2%
Royalty	3,567	4,528	8,095
(Gross Profit Ratio)	89.9%	87.5%	88.5%
SG&A Expense(Ordinary)	3,447	5,060	8,508
R&D	1,800	2,959	4,760
Other	1,647	2,100	3,747
Operating Profit (non-GAAP)	▲ 344	1,693	1,348
SG&A Expense (Acquisition Related)	▲ 356	1,721	1,365
Operating Profit (GAAP)	984	314	1,298
Ordinary Profit	▲ 902	1,373	471

Outlook: Cost of NRE (Non-Consolidated)



Quarterly NRE Sales and Gross Profit

(Unit: JPY Million, %)

	1Q	2Q	1H	3Q	4Q	2H	Total
NRE Net Sales	1,232	2,114	3,346	1,505	5,995	7,500	10,846
NRE Cost	1,441	2,368	3,810	1,225	4,050	5,275	9,085
NRE Gross Profit	▲ 209	▲ 253	▲ 463	280	1,945	2,225	1,761
NRE Gross Profit Ratio	-17.0%	-12.0%	-13.8%	18.6%	32.4%	29.7%	16.2%

Extraordinary Cost (Factors of Low Gross Profit)

	1Q	2Q	1H	3Q	4Q	2H	Total
S Project Related with B Project	166	78	244	54	155	209	454
S Project	439	142	582	-	-	-	582
Reserved for Estimated Cost	38	604	642	-	-	-	642
Product In Process	62	-	62	-	-	-	62
Total	707	825	1,532	54	155	209	1,742

Gross Profit Ratio (Excluded Extraordinary Cost)

	1Q	2Q	1H	3Q	4Q	2H	Total
NRE Net Sales	1,232	2,114	3,346	1,505	5,995	7,500	10,846
NRE Cost (Excl.Extraordinary Cost)	734	1,543	2,277	1,170	3,894	5,065	7,342
NRE Gross Profit (Excl.Extraordinary Cost)	498	571	1,069	334	2,100	2,434	3,504
NRE Gross Profit Ratio	40.4%	27.0%	31.9%	22.2%	35.0%	32.5%	32.3%

Outlook: Cost of NRE (Non-Consolidated)



■ Quarterly NRE Sales and Gross Profit

(Unit: JPY Million, %)

	1Q	1Q	1H	3Q	4Q	2H	Total
NRE Net Sales	1,232	2,114	3,346	1,505	5,995	7,500	10,846
NRE Cost							
Cost of Labor	622	641	1,264	676	675	1,352	2,616
Manufacturing Cost	266	547	814	305	302	608	1,422
Subcontract Cost	1,893	2,056	3,949	1,895	1,730	3,625	7,575
Sub Total	2,782	3,246	6,028	2,877	2,407	5,285	11,313
Initial Product In Process	516	1,020	516	1,189	2,235	1,189	516
Product In Process at the termend	▲ 1,020	▲ 1,189	▲ 1,189	▲ 2,235	▲ 500	▲ 500	▲ 500
Reclassification to R&D	▲ 836	▲ 709	▲ 1,545	▲ 600	▲ 400	▲ 1,000	▲ 2,545
Sub Total	1,441	2,368	3,810	1,225	4,050	5,275	8,784
NRE Gross Profit	▲ 209	▲ 253	▲ 463	280	1,945	2,225	1,761
NRE Gross Profit Ratio	-17.0%	-12.0%	-13.8%	18.6%	32.4%	29.7%	16.2%

Supplements

Results of Major Subsidiaries (FY07 1st Half: Feb-Jul)



ASA : ACCESS Systems Americas
 ASE : ACCESS Systems Europe
 ASC : ACCESS China
 AS : ACCESS Seoul
 IPI : IP Infusion

(JPY Million)	ACCESS	ASA	ASE	ASC	AS	IPI	Other Subs	Elimination	Goodwill Amortization	Consolidated Total
Net Sales	7,316	3,347	573	626	417	746	1,042	▲1,451	-	12,618
Gross Profit	3,103	3,148	182	28	▲60	623	242	▲206	-	7,062
SG&A Expense (Ordinary Expense)	3,447	3,251	417	303	24	555	514	▲207	-	8,306
Operating Income (Non-GAAP)	▲344	▲102	▲234	▲274	▲85	67	▲271	1	-	▲1,244
SG&A Expense (M&A Related Expense)	-	1,367	-	13	-	193	-	-	5,563	7,138
Operating Income (GAAP)	▲344	▲1,470	▲234	▲288	▲85	▲126	▲271	1	-	▲8,382
Ordinary Income	▲356	▲1,025	▲229	▲240	▲82	▲135	▲275	1	-	▲7,907
Net Income	▲902	▲1,538	▲163	▲240	▲82	▲150	▲391	290	-	▲8,741

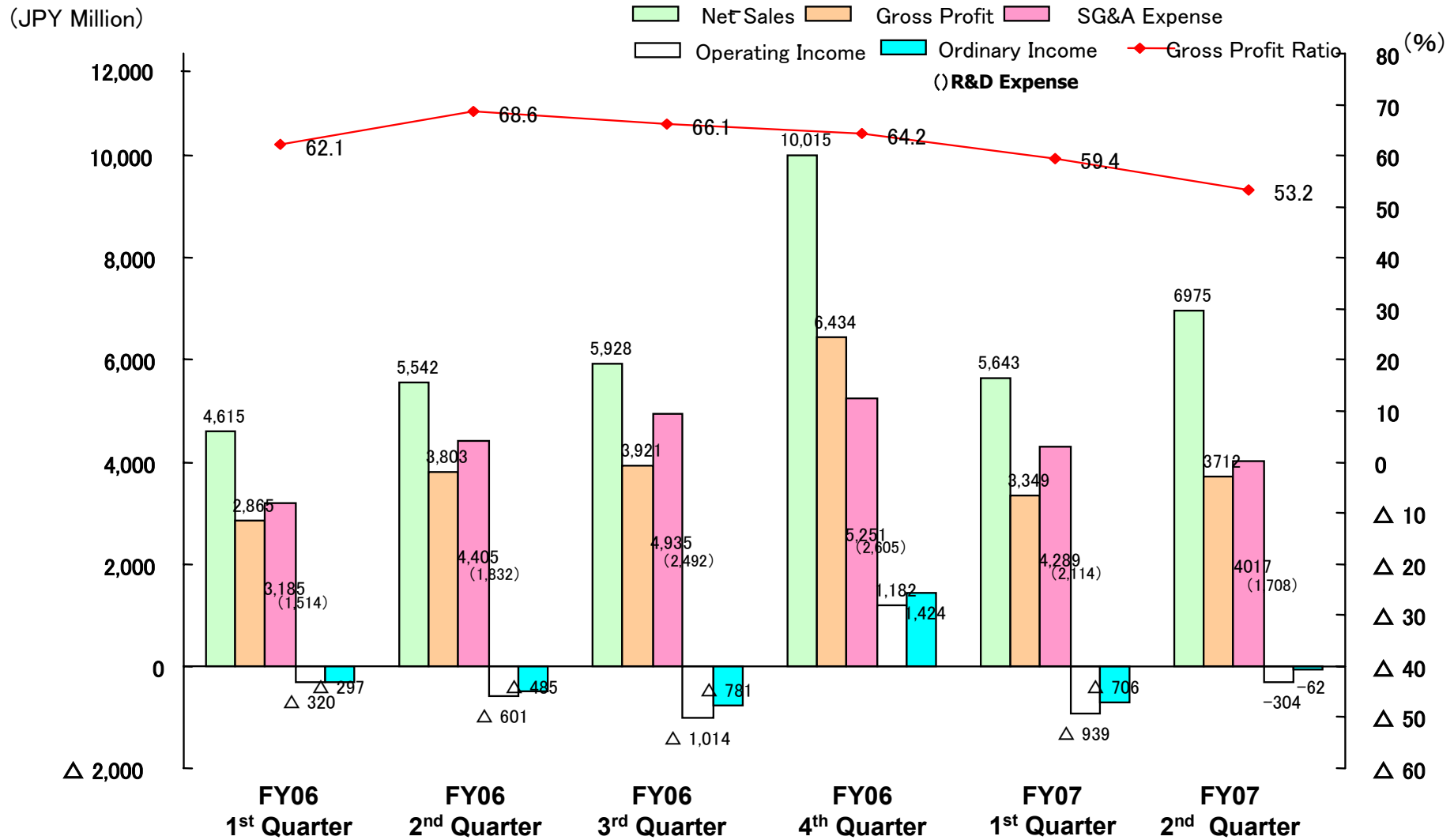
Results of Major Subsidiaries (FY07 Q2: May-Jul)



ASA : ACCESS Systems Americas
 ASE : ACCESS Systems Europe
 ASC : ACCESS China
 AS : ACCESS Seoul
 IPI : IP Infusion

(JPY Million)	ACCESS	ASA	ASE	ASC	AS	IPI	Other Subs	Elimination	Goodwill Amortization	Consolidated Total
Net Sales	4,107	1,747	274	444	212	495	549	▲856	-	6,975
Gross Profit	1,533	1,657	81	▲12	▲59	411	155	▲55	-	3,712
SG&A Expense (Ordinary Expense)	1,637	1,521	249	87	▲23	262	293	▲20	-	4,017
Operating Income (Non-GAAP)	▲103	136	▲167	▲100	▲36	149	▲138	▲35	-	▲304
SG&A Expense (M&A Related Expense)	-	670	-	5	-	100	-	-	2,783	3,560
Operating Income (GAAP)	▲103	▲533	▲167	▲105	▲36	48	▲138	▲35	-	▲3,864
Ordinary Income	▲111	▲308	▲166	▲72	▲36	43	▲142	▲35	-	▲3,623
Net Income	▲172	▲322	▲100	▲72	▲36	31	▲275	185	-	▲3,555

Trend of Quarterly Sales, etc (Consolidated)

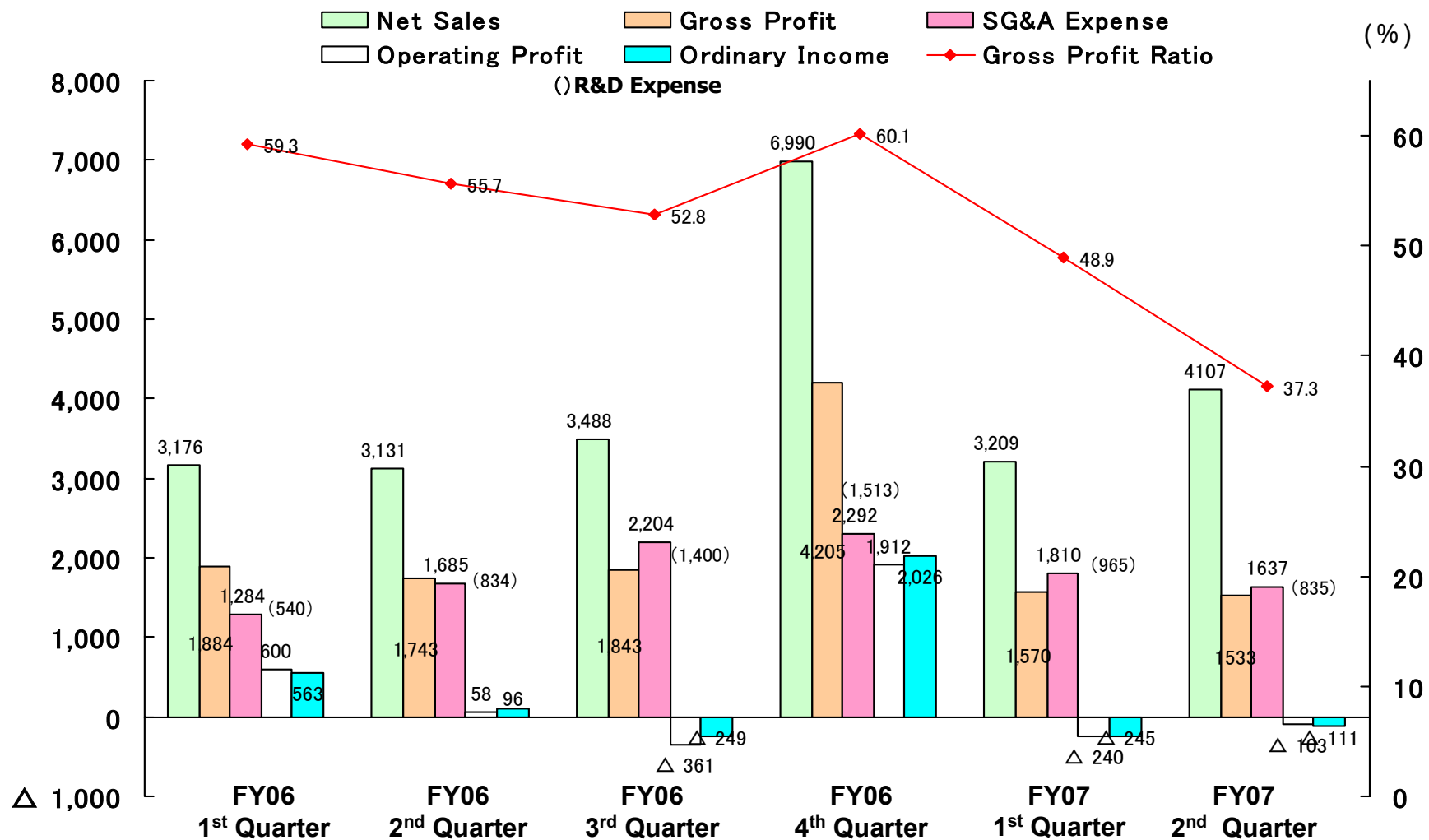


【For purpose of comparison, Goodwill Amortization expense is excluded】

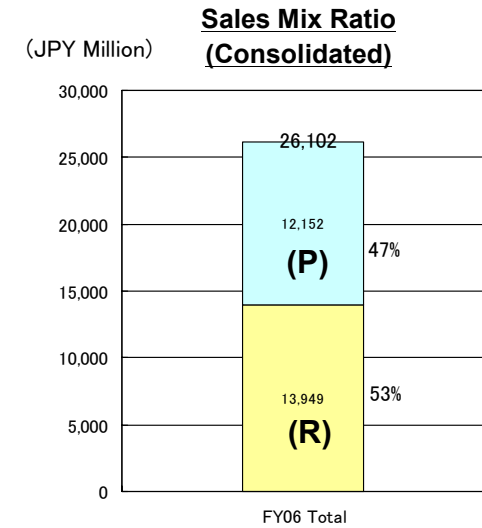
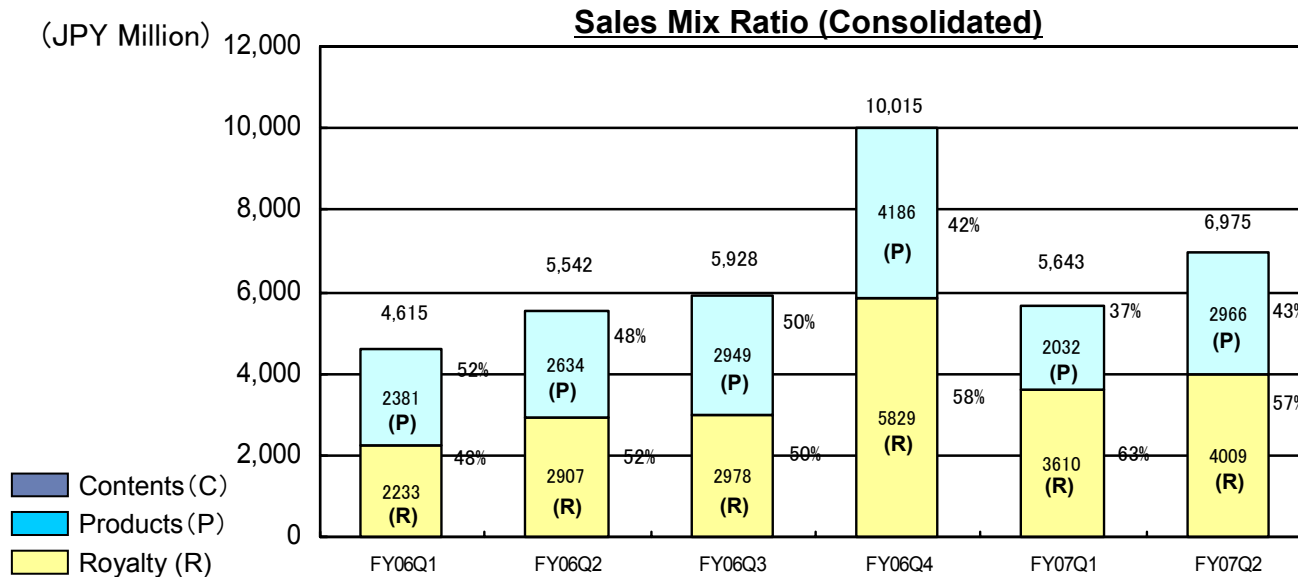
Trend of Quarterly Sales, etc (Non-Consolidated)



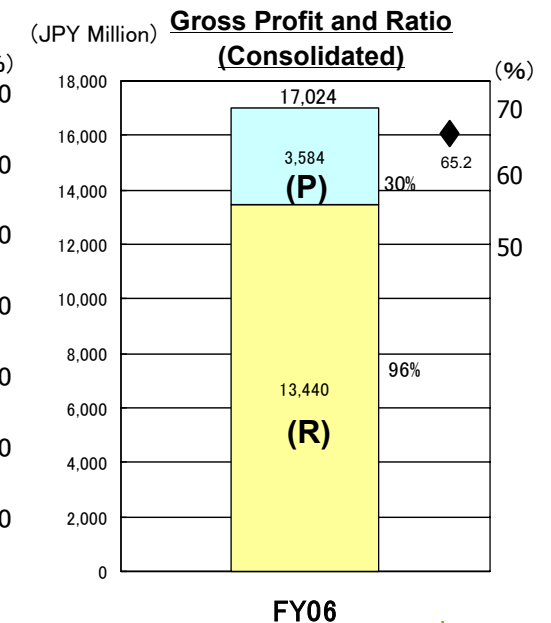
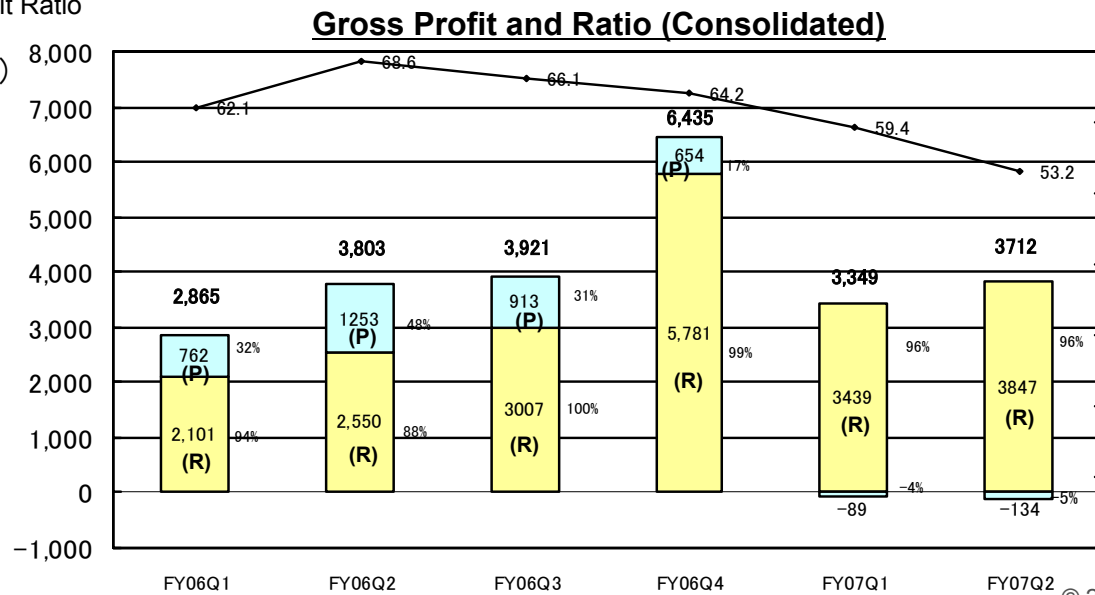
(JPY Million)



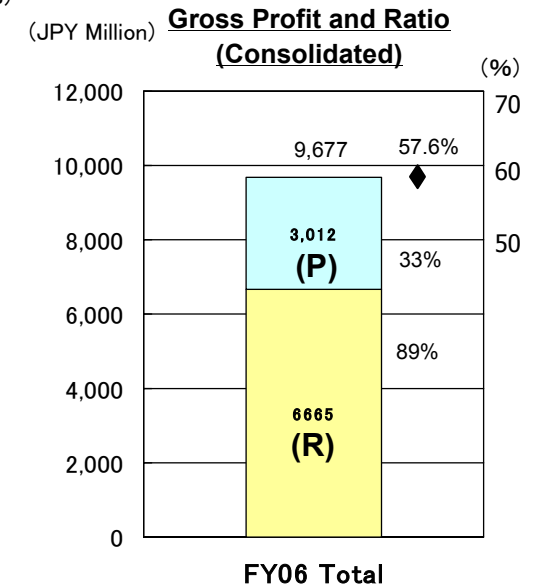
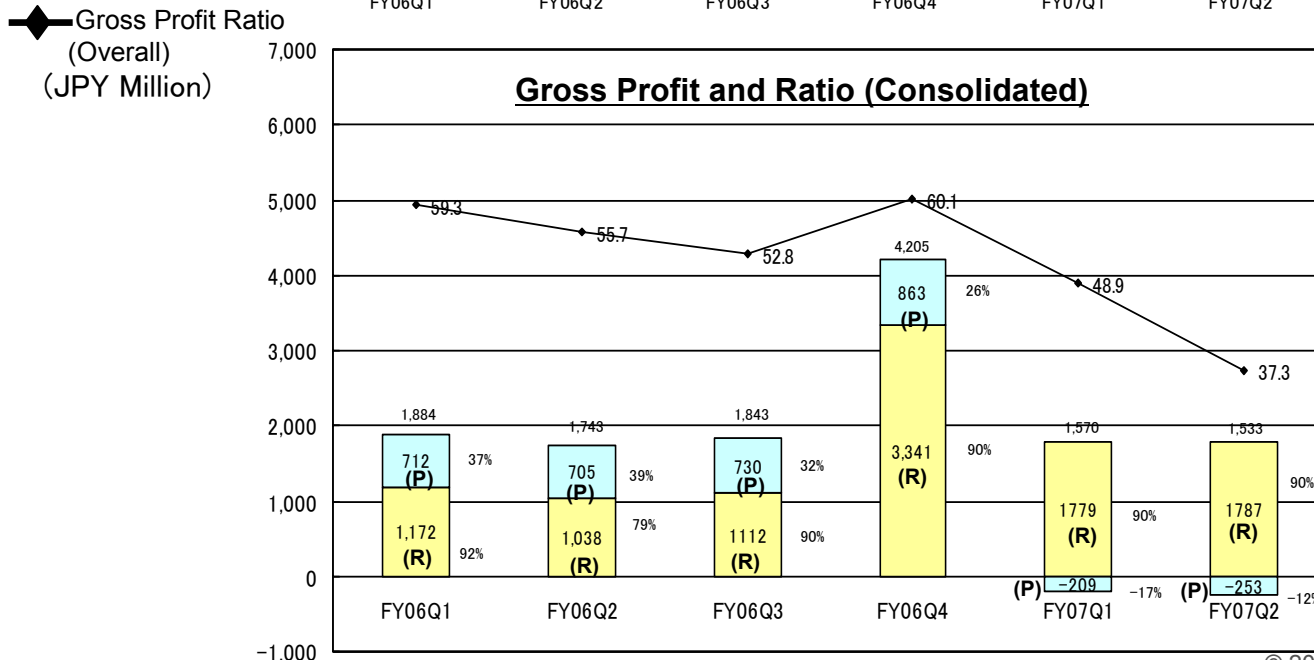
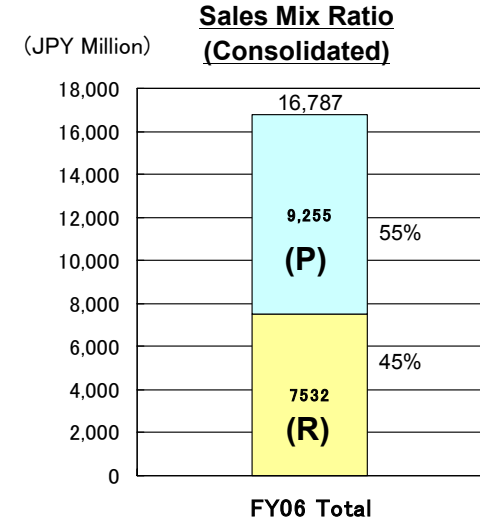
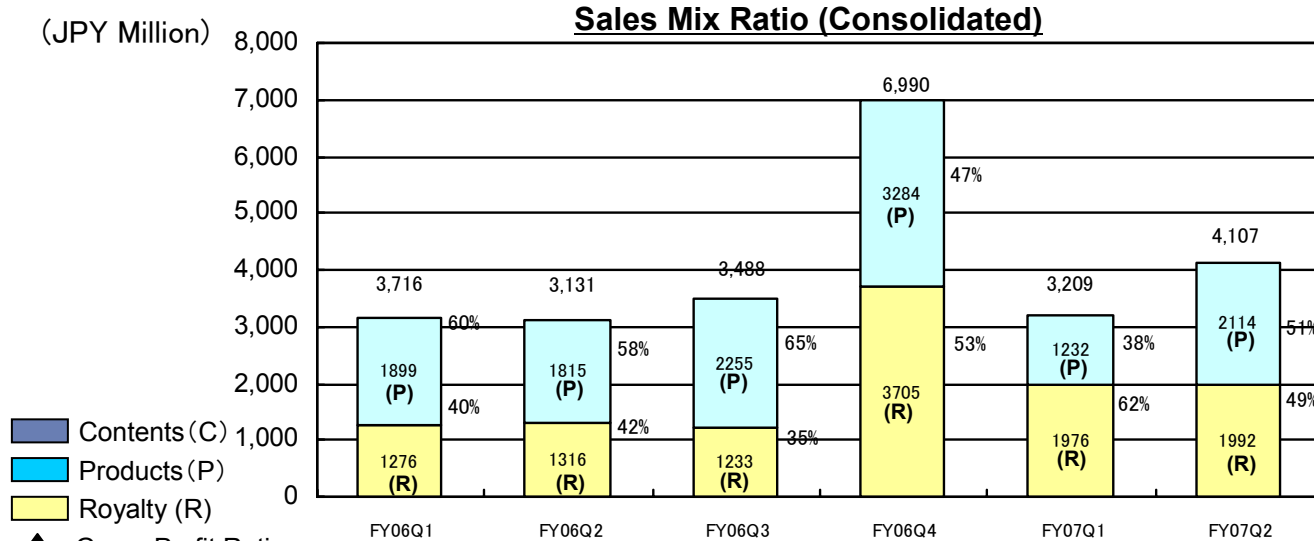
Trend of Sales & Gross Profit (Consolidated)



- ◆ Contents (C)
- Products (P)
- Royalty (R)
- ◆ Gross Profit Ratio (Overall)



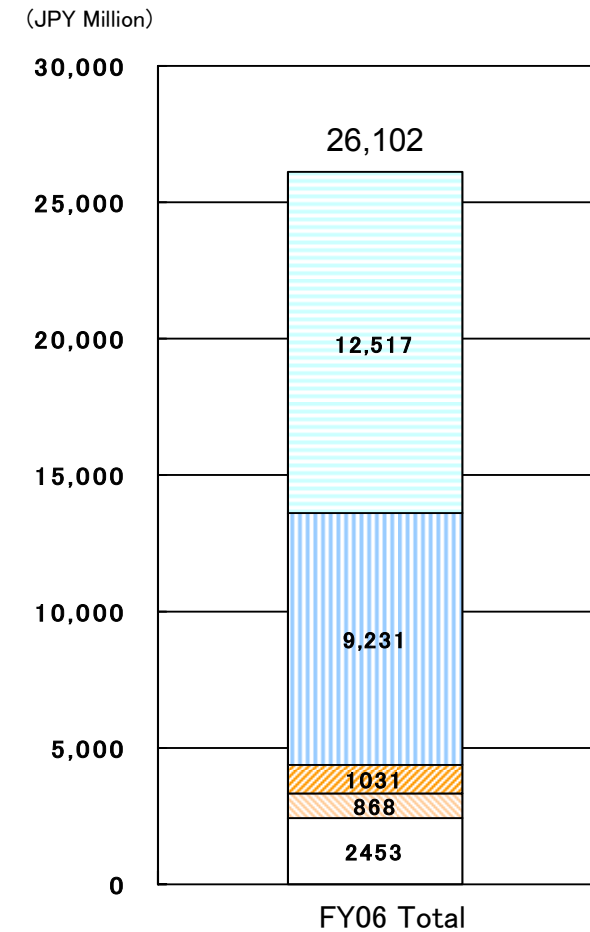
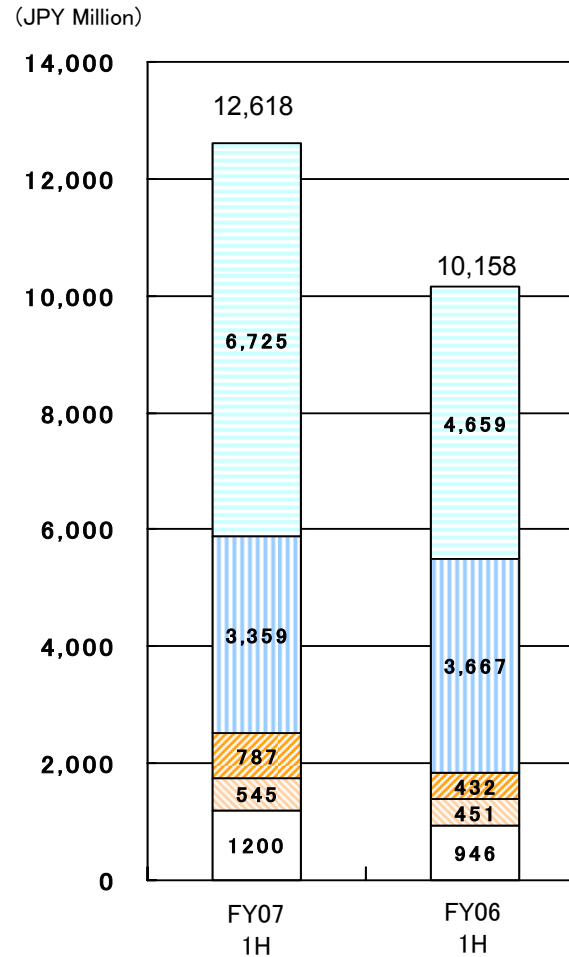
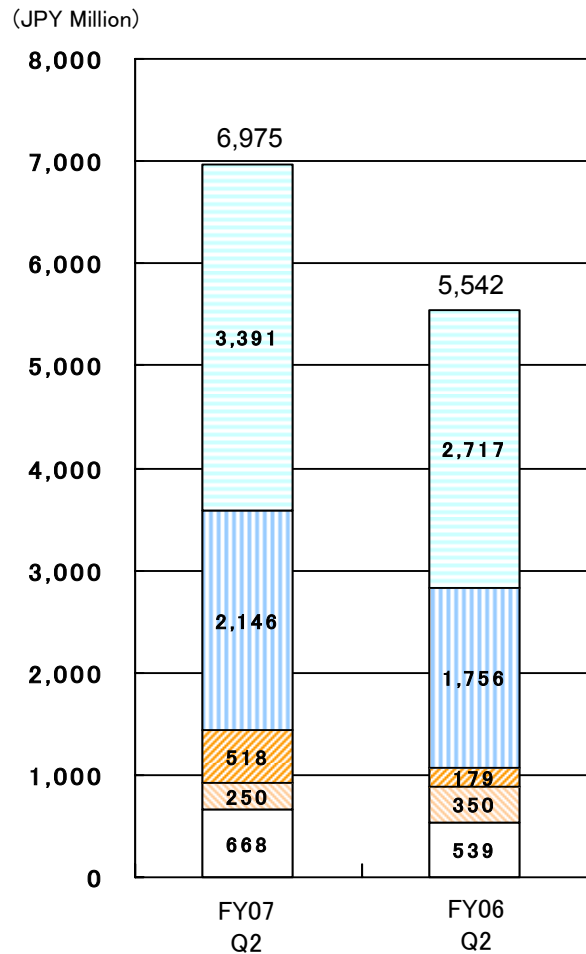
Trend of Sales & Gross Profit (Non-Consolidated)



Breakdown of Sales (Consolidated)



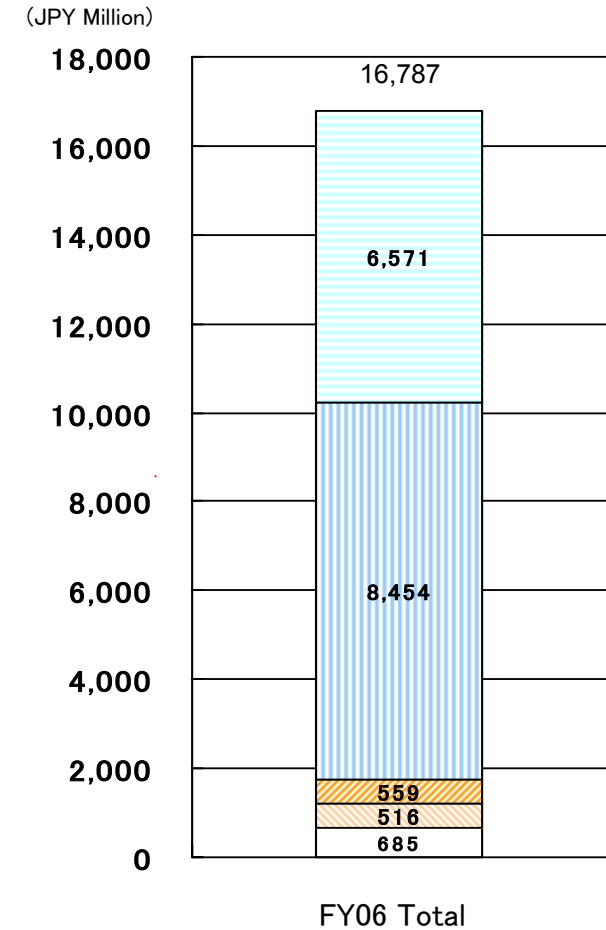
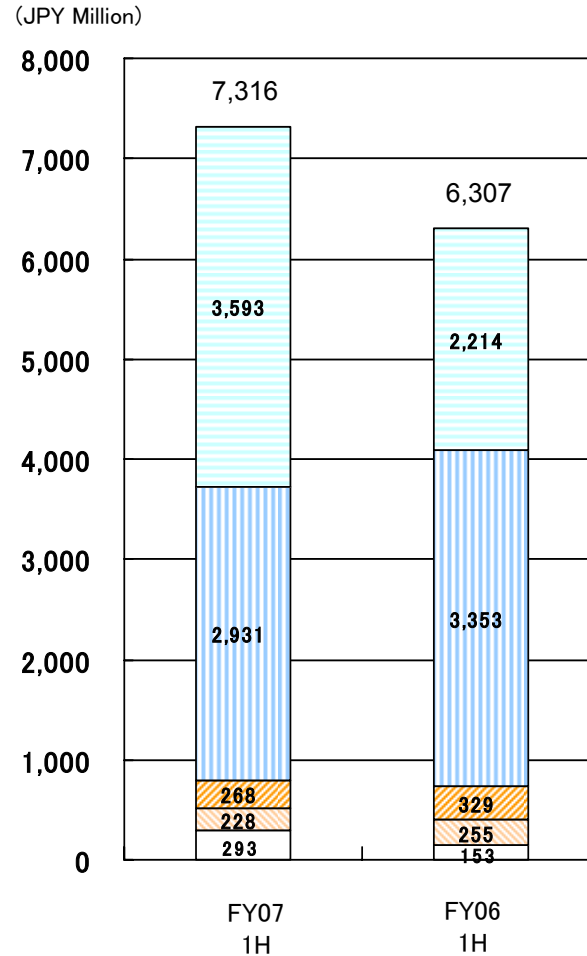
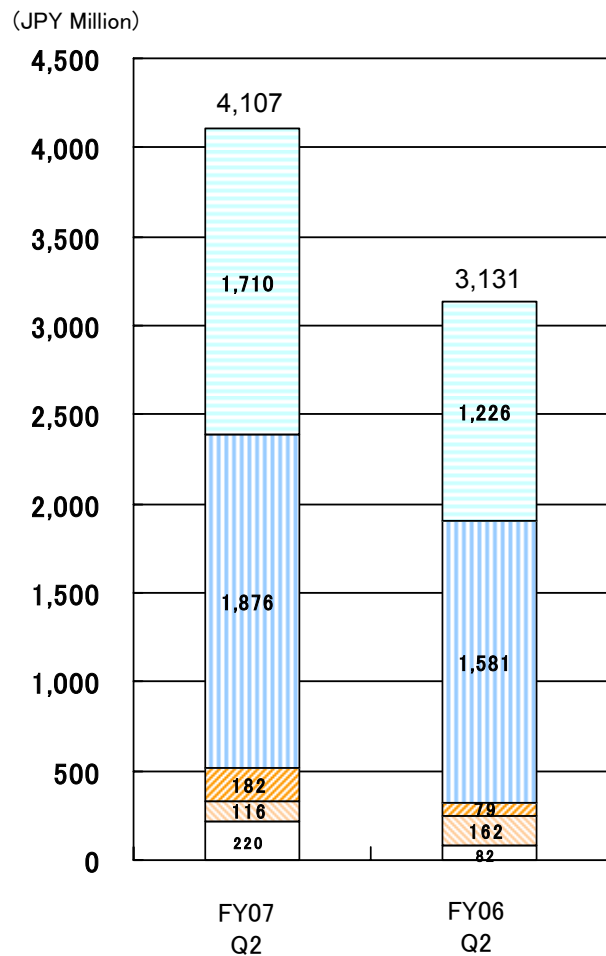
- Wireless / Royalty (MR)
 - Wired / Royalty (FR)
 - SDK, NRE and others / Royalty & Products (O)
- Wireless / Products (MP)
 - Wired / Products (FP)
 - Contents (C)



Breakdown of Sales (Non-Consolidated)



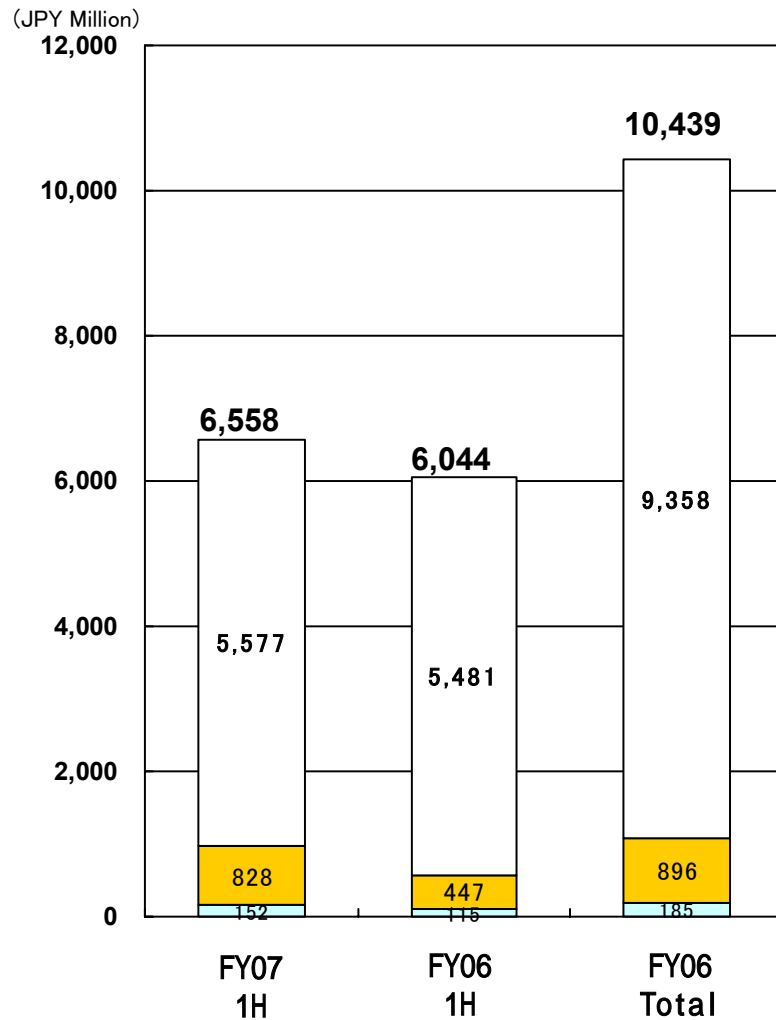
- Wireless / Royalty (MR)
- Wireless / Products (MP)
- Wired / Royalty (FR)
- SDK, NRE and others / Royalty & Products (O)
- Wired / Products (FP)
- Contents (C)



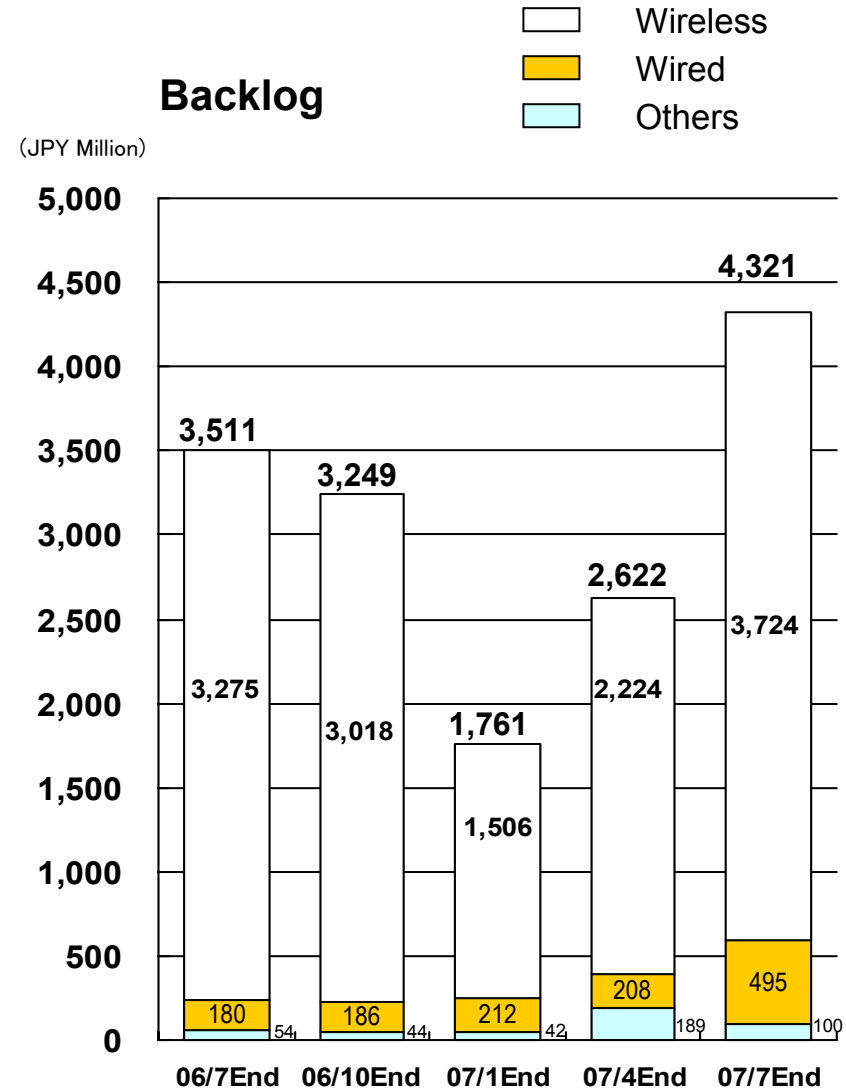
Orders for NRE Products (Consolidated)



Orders Received



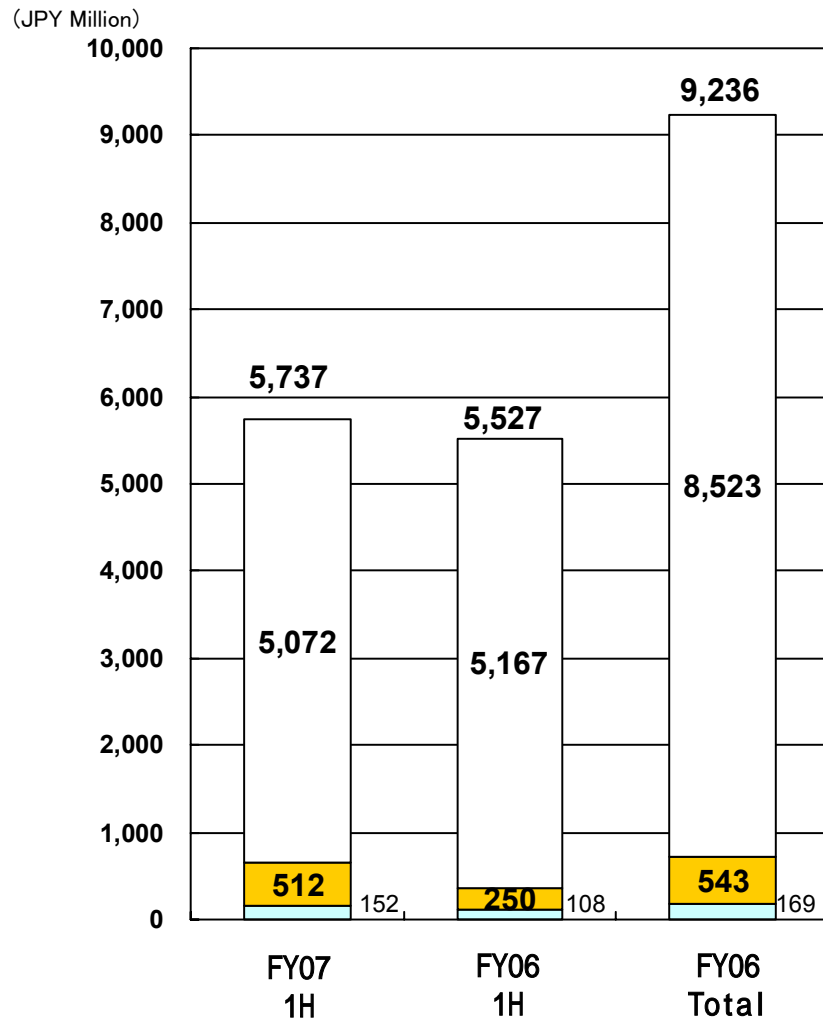
Backlog



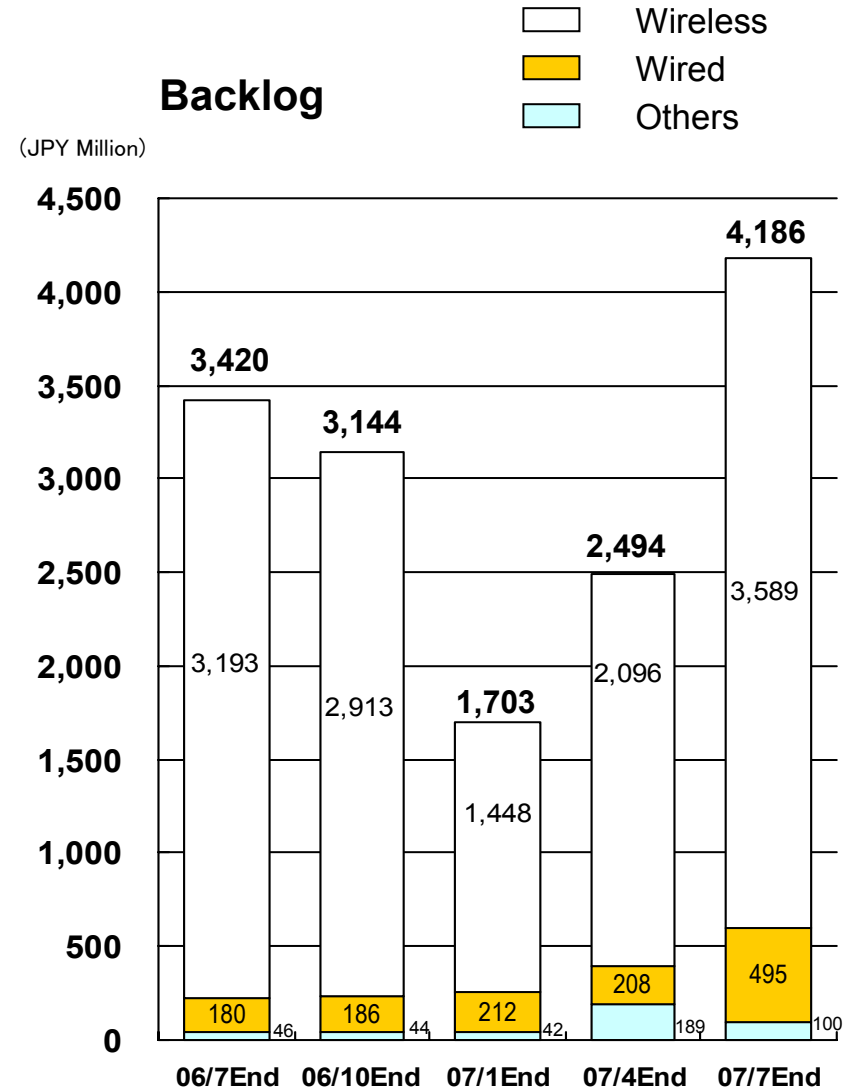
Orders for NRE Products (Non-Consolidated)



Orders Received



Backlog



Headcount Trend (Consolidated)



(Unit: person)

Region \ Year	2006/04	2006/07	2006/10	2007/01	2007/04	2007/07
Japan	520	519	525	536	591	598
Asia (excluding Japan)	471	528	576	606	622	696
North America	223	267	279	275	198	190
Europe	102	110	117	123	134	137
Total	1,316	1,424	1,497	1,540	1,545	1,621