

Consolidated Financial Highlights for FY2010 Second Quarter

(April 1, 2009 through September 30, 2009)

Company name: **TACHI-S CO., LTD.**
 Stock Exchange Listed: Tokyo Stock Exchange (1st division)
 Code Number: 7239
 URL: <http://www.tachi-s.co.jp/>
 Representative: Hiroshi Taguchi, President
 Contact person: Yoshiyuki Nogami, Executive Vice President
 Telephone: 042-546-8117
 Scheduled Date for Submission of Quarterly Securities Report: November 12, 2009
 Dividend scheduled to be paid from: December 1, 2009

1. Consolidated Financial Results for FY2010 Second Quarter (April 1, 2009 through September 30, 2009)

(1) Consolidated Financial Results (% indicates comparison with previous second quarter)

| | Net sales | | Operating income | | Ordinary income | | Quarterly net income | |
|--------------------|-----------------|-------|------------------|-------|-----------------|-------|----------------------|-------|
| | Millions of yen | % | Millions of yen | % | Millions of yen | % | Millions of yen | % |
| FY2010 2nd quarter | 79,922 | -39.9 | 873 | -63.2 | 1,363 | -61.6 | 375 | -75.1 |
| FY2009 2nd quarter | 132,928 | — | 2,374 | — | 3,547 | — | 1,510 | — |

| | Net income per share | After residual securities adjusted net income per share |
|--------------------|----------------------|---|
| | yen | yen |
| FY2010 2nd quarter | 12.10 | — |
| FY2009 2nd quarter | 48.64 | — |

(2) Consolidated Financial Position

| | Total assets | Shareholder's equity | Shareholder's equity ratio | Shareholder's equity per share |
|--------------------|-----------------|----------------------|----------------------------|--------------------------------|
| | Millions of yen | Millions of yen | % | yen |
| FY2010 2nd quarter | 85,517 | 41,467 | 45.0 | 1,238.97 |
| FY2009 | 78,407 | 41,352 | 48.9 | 1,234.10 |

(Note) Equity capital

FY2010 2nd quarter: ¥ 38,464 million

FY2009: ¥ 38,313 million

2. Cash Dividends

| | Dividend per share | | | | |
|-------------------|--------------------|--------------------|--------------------|--------------------|-------|
| | End of 1st quarter | End of 2nd quarter | End of 3rd quarter | End of fiscal year | Total |
| FY2009 | — | 6.00 | — | 5.00 | 11.00 |
| FY2010 | — | 6.00 | — | — | — |
| FY2010 (Prospect) | — | — | — | 5.00 | 11.00 |

(Note) Revisions to the forecast of cash dividends in the current quarter: No

3. Consolidated forecast for FY2010 (April 1, 2009 through March 31, 2010)

(% indicates comparison with previous year)

| | Net sales | | Operating income | | Ordinary income | | Net income | | Net income per share |
|-----------|-----------------|-------|------------------|-------|-----------------|---|-----------------|---|----------------------|
| | Millions of yen | % | Millions of yen | % | Millions of yen | % | Millions of yen | % | yen |
| Full year | 168,000 | -24.2 | 2,500 | 301.0 | 3,400 | — | 1,500 | — | 48.32 |

(Note) Revisions to the forecast of consolidated results in the current quarter: No

4. Others

- (1) Major subsidiary changes during the year (changes affecting the scope of consolidation): No
- (2) Simplified accounting procedures and accounting procedures specific to quarterly consolidated financial statements: Yes
- (3) Changes in rules, procedures, and display methods in preparing quarterly consolidated financial statements (those to be stated as basic and important changes in preparing consolidated financial statements)
 - (i) Changes caused by revised accounting rules: No
 - (ii) Changes other than (i): No
- (4) Number of outstanding shares (common share)
 - (i) Number of shares at the end of fiscal year (including own shares)
 - FY2010 2nd quarter: 35,022,846 shares
 - FY2009: 35,022,846 shares
 - (ii) Number of own shares at the end of fiscal year
 - FY2010 2nd quarter: 3,977,467 shares
 - FY2009: 3,977,317 shares
 - (iii) Average number of shares during the period (cumulative from the beginning of the fiscal year)
 - FY2010 2nd quarter: 31,045,500 shares
 - FY2009 2nd quarter: 31,046,340 shares

Note for appropriate use of this business forecast and other notices

The above business forecast was based on certain premises that the company judged appropriate at the time of release of this material. Actual results may differ from this forecast for a variety of factors.