



November 12, 2009

Consolidated 3rd Quarter Financial Results

for the Fiscal Year Ended December 31, 2009 (January 1, 2009 to September 30, 2009)

Company name: SIIX Corporation
 Stock code: 7613
 Stock exchange listing (Section): Tokyo Stock Exchange (First Section)
 Osaka Securities Exchange (First Section)
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 Submission date of quarterly financial statement: November 13, 2009
 Date of dividend payment: -

(Amounts less than one million yen are omitted)

1. Consolidated 3rd quarter Financial Results (January 1, 2009 - September 30, 2009)

(1) Consolidated Results of Operations

	Net sales		Operating income		Ordinary income	
	Million yen	YoY change (%)	Million yen	YoY change (%)	Million yen	YoY change (%)
3rd quarter ended Sep. 2009	86,624	—	1,584	—	1,630	—
3rd quarter ended Sep. 2008	111,192	(8.6)	3,537	(7.9)	3,856	(1.0)

	Net income		Net income per share (basic)	Net income per share (diluted)
	Million yen	YoY change (%)	Yen	Yen
3rd quarter ended Sep. 2009	2,206	—	93.05	—
3rd quarter ended Sep. 2008	1,973	3.2	78.46	—

(2) Consolidated Financial Position

	Total assets	Net assets	Capital-to-asset ratio	Net assets per share
	Million yen	Million yen	%	Yen
3rd quarter ended Sep. 2009	53,336	16,610	30.3	685.29
Year ended Dec. 2008	51,628	14,699	27.7	582.15

(Reference) Stockholders' equity:

3rd quarter ended September 2009: 16,172 million yen
 Year ended December 2008: 14,320 million yen

2. Dividends

(base date)	Annual dividends per share				
	1st quarter	2nd quarter	3rd quarter	Term end	Annual
Year ended Dec. 2008	—	6.00	—	7.00	13.00
Year ended Dec. 2009	—	7.00	—		
Year ended Dec. 2009 (Forecasts)				7.00	14.00

(note) Changes in Forecasts for Dividends during this quarter: No change

3. Consolidated Business Performance Forecasts for the Fiscal Year Ending December 2009

(January 1, 2009 - December 31, 2009)

	Net sales		Operating income		Ordinary income	
	Million yen	YoY change (%)	Million yen	YoY change (%)	Million yen	YoY change (%)
Full year	122,696	(14.5)	2,271	(50.7)	2,250	(48.8)

	Net income		Net income per share
	Million yen	YoY change (%)	Million yen
Full year	2,526	9.5	106.65

(note) Changes in Consolidated Business Performance Forecasts for the Fiscal Year Ending December 2009 during this quarter:

No change

4. Other

(1) Transfer of important subsidiaries during the period (transfer of specific subsidiaries in association with changes in the scope of consolidation):

None

(2) Adoption or non-adoption of a simplified method in accounting procedures and a specific method in accounting procedures for quarterly consolidated financial statements:

Adoption

[note] As to the details, please refer to 4 page "Qualitative Information / Financial Statements, etc., 4. Other".

(3) Changes in principles/procedures, display methods, etc. of accounts processing related to the creation of quarterly consolidated financial statements (information included in changes in important, basic items for the creation of quarterly consolidated financial statements)

(i) Changes associated with the revision of accounting standards: Change

(ii) Changes other than those described in (i): Change

[note] As to the details, please refer to 4 – 5 pages "Qualitative Information / Financial Statements, etc., 4. Other".

(4) Number of outstanding shares (common shares)

(i) Number of outstanding shares(including treasury stock):

3rd quarter ended September 2009: 25,200,000 shares

Year ended December 2008: 25,200,000 shares

(ii) Number of treasury stock at the end of the fiscal year:

3rd quarter ended September 2009: 1,600,304 shares

Year ended December 2008: 600,191 shares

(iii) Average number of outstanding shares(quarterly accumulated period)

3rd quarter ended September 2009: 23,712,499 shares

3rd quarter ended September 2008: 25,147,187 shares

*Explanations and other special notes concerning the appropriate use of business performance forecasts

(1) The consolidated business performance forecasts given above are based on the information available at the current time and assumptions of supposable market trends, etc., and thus contain an element of uncertainty. Actual results may differ from these forecasts for a variety of future reasons.

(2) From this consolidated fiscal year, the company is applying the "Accounting Standard for Quarterly Financial Reporting" (ASBJ Statement No.12) and the "Guideline for Application of the Accounting Standard for Quarterly Financial Reporting" (ASBJ Guideline No.14). In addition, the company has created quarterly consolidated financial statements in accordance with the "Regulations for Quarterly Consolidated Financial Statements".

From this consolidated fiscal year, the company has created its financial statements based on the "Regulations for Quarterly Consolidated Financial Statements" revised by the provisos of Supplementary Article 7.1.5 of the "Cabinet Ordinance for a Partial Revision of the Regulation for Terminology, Forms and Preparation of Financial Statements" (Cabinet Ordinance No.50, August 7, 2008).

Qualitative Information/ Financial Statements, etc.

1. Qualitative information on Consolidated Operating Results

Looking back over the business environment during this consolidated 3rd quarter, in Japan, although the economy was bottoming out by efforts to inventory adjustments, an increase in exports to Asian countries, effects of economy-boosting policy, etc., the earning environments still continued to be severe such as the further advanced-strength of yen and so on. Meanwhile, in overseas, Asian economy remained a recovery trend due to a domestic demand expansion and an external demand recovery in China. In contrast, although in European and American economy it appeared an upturn effected from economy-boosting policy, personal consumption continued to decline against the backdrop of severe employment situations.

In such circumstances, while net sales and profits in SIIX group didn't come up to the level of the same period of the previous consolidated fiscal year, the decline in net sales and profits in comparison to the previous year has been shrinking, resulted from an increase in the shipment of circuit board assemblies and components and focus on cost reduction in the electronics section mainly relating to household appliances, information devices, vehicle mounted-devices and so on and in the machinery section.

Net sales for this consolidated accumulated 3rd quarter finished at 86,624 million yen, a decrease of 24,568 million yen (22.1% decreases) in comparison to the same period of the previous consolidated fiscal year. Operating income was 1,584 million yen, a decrease of 1,953 million yen (55.2% decreases) in comparison to the same period of the previous consolidated fiscal year. Also, ordinary income finished at 1,630 million yen, a decrease of 2,226 million yen (57.7% decreases) in comparison to the same period of the previous consolidated fiscal year. Quarterly net income, however, was 2,206 million yen, an increase of 233 million yen (11.8% increases) in comparison to the same period of the previous consolidated fiscal year mainly due to the introduction of the system for the exclusion from gross revenue of dividends from overseas subsidiaries based on the revision of the Corporation Tax Act and the liquidation of 1,631 million yen in deferred tax liabilities.

2. Analysis of the consolidated financial situation

Total assets at the end of this consolidated 3rd quarter under review were 53,336 million yen, an increase of 1,707 million yen in comparison to the previous consolidated fiscal year due to factors such as an increase of trade account receivable.

Total liabilities finished at 36,725 million yen, a decrease of 203 million yen in comparison to the previous consolidated fiscal year mainly due to a decrease of borrowings and long-term deferred tax liabilities.

Net assets finished at 16,610 million yen in comparison to the previous consolidated fiscal year as an increase of 1,911 million yen. As a result of this, the capital-to-asset ratio increased from 27.7% to 30.3%.

(Cash flow situation)

The result of operation activities was increased Cash and cash equivalents (hereinafter, "funds") of 5,381 million yen. This was mainly due to a negative factor such as an increase in trade receivable of 3,630 million yen and positive factors such as a decrease in inventory of 3,821 million yen, an increase in accounts payable of 3,387 million yen and depreciation costs of 1,465 million yen.

The result of investment activities was decreased funds of 591 million yen. This was mainly due to expenditures of 293 million yen for acquisition of tangible fixed assets and expenditures of 217 million yen

for acquisition of investment securities.

The result of financial activities was decreased funds of 2,250 million yen. This was mainly due to expenditures of 1,671 for repayment of long-term debt and a decrease in short-term borrowings of 612 million yen.

As a result of them, funds at the end of this consolidated 3rd quarter under review stood at 8,192 million yen, an increase of 2,448 million yen (42.6% increase) in comparison to the previous consolidated fiscal year.

3. Qualitative Information on the Consolidated Business Forecast

The performance forecasts for the full business year in the fiscal year ending December 2009 released on October 30, 2009, have not been changed.

4. Other

- (1) Transfer of important subsidiaries during the period (transfer of specific subsidiaries in association with changes in the scope of consolidation)

No transactions to report

- (2) Adoption or non-adoption of a simplified method in accounting procedures and a specific method in accounting procedures for quarterly consolidated financial statements

- (i) A simplified method in accounting procedures

(Method for Calculation of the Estimate of Doubtful General Receivables)

Because no marked changes have been observed in the general receivables loan loss ratio, etc., at domestic consolidated companies at the end of this consolidated 3rd quarter from the figures calculated at the end of the previous consolidated fiscal year, the company has used the loan loss ratio, etc., as of the end of the previous consolidated fiscal year to calculate the estimate of doubtful general receivables.

(Method for Valuation of Inventories)

The company has calculated the value of inventories as of the end of this consolidated 3rd quarter using a reasonable method based on physical stocktaking undertaken at the end of the previous consolidated fiscal year and without conducting further physical stocktaking.

(Method for Calculation of Deferred Tax Assets and Deferred Tax Liabilities)

Because no marked changes have been observed in the management environment, etc., since the previous consolidated fiscal year or in the occurrence of temporary differentials, the company has judged the collectability of deferred tax assets based on a method using the future business forecasts employed during the previous consolidated fiscal year and tax planning.

- (ii) A specific method in accounting procedures for quarterly consolidated financial statements

No transactions to report

- (3) Changes in principles/procedures, display methods, etc. of accounts processing related to the creation of quarterly consolidated financial statements

- (i) Application of Accounting Standards for Quarterly Financial Reporting

From this consolidated fiscal year, the company is applying the "Accounting Standard for Quarterly

Financial Reporting” (ASBJ Statement No.12) and the “Guideline for Application of the Accounting Standard for Quarterly Financial Reporting” (ASBJ Guideline No.14). In addition, the company has created quarterly consolidated financial statements in accordance with the “Regulations for Quarterly Consolidated Financial Statements.”

From this consolidated fiscal year, the company has created its financial statements based on the “Regulations for Quarterly Consolidated Financial Statements” revised by the provisos of Supplementary Article 7.1.5 of the “Cabinet Ordinance for a Partial Revision of the Regulation for Terminology, Forms and Preparation of Financial Statements” (Cabinet Ordinance No.50, August 7, 2008).

(ii) Changes in Important Asset Measurement Standards and Measurement Methods

Inventories

Domestic consolidated companies previously calculated the value of inventories using a cost accounting method based on moving averages, but from this consolidated 1st quarter, these companies are calculating inventories based on a different cost accounting method (book price devaluation based on the decreases in profitability of balance sheet prices), in association with the application of the “Accounting Standard for Measurement of Inventories” (ASBJ Statement No.9; announced publicly on July 5, 2006).

There will be no impacts on operating income, ordinary income, and quarterly net income before taxes and other adjustments due to this change.

(iii) Application of the “Practical Solution on Unification of Accounting Policies Applied to Foreign Subsidiaries for Consolidated Financial Statements”

The company is applying the “Practical Solution on Unification of Accounting Policies Applied to Foreign Subsidiaries for Consolidated Financial Statements” (Practical Issues Task Force No.18, May 17, 2006) from this consolidated 1st quarter and has made the necessary corrections in the consolidated financial statements.

The impacts on operating income, ordinary income, and quarterly net income before taxes and other adjustments due to this change will be minor.

(iv) Application of the “Accounting Standard for Lease Transactions”

The company previously handled lease transactions not involving the transfer of ownership using accounting procedures conforming to methods related to normal lease transactions, but it became possible to apply the “Accounting Standard for Lease Transactions” (ASBJ Statement No.13 issued on June 17, 1993 (by the First Subcommittee of the Business Accounting Council), revision issued on March 30, 2007) and the “Guideline for Application of the Accounting Standard for Lease Transactions” (ASBJ Guideline No.16 issued on January 18, 1994 (by The Accounting Standards Committee of the Japanese Institute of Certified Public Accountants) revision issued on March 30, 2007) from the quarterly consolidated financial statements related to consolidated fiscal years starting on or after April 1, 2008 in association with this development, the company is applying the standard and guideline from this consolidated 1st quarter and has handled lease transactions not involving the transfer of ownership using accounting procedures related to normal sales and purchase transactions. In addition, the method for the depreciation of lease assets related to lease transactions not involving the transfer of ownership will be to make the lease period the period of depreciation and calculate depreciation on a straight line basis with a residual value of 0. The company will continue to use accounting procedures conforming to methods related to normal lease transactions in regard to finance lease transactions not involving the transfer of ownership with a lease transaction start date prior to the initial year of application of the new method.

There will be no impacts on operating income, ordinary income, and quarterly net income before taxes and other adjustments due to this change.

5. Quarterly Consolidated Financial Statements

(1) Quarterly Consolidated Balance Sheets

(Million yen)

	Current 3rd quarter As of Sep. 30, 2009	Previous fiscal year As of Dec. 31, 2008
Assets		
Current assets		
Cash and deposits	8,209	5,763
Trade notes and accounts receivable	20,793	17,352
Goods in trade and manufacture	7,141	8,755
Product in process	580	949
Materials and inventories	2,125	3,728
Others	1,110	1,402
Provision for doubtful receivables	(101)	(88)
Total current assets	39,860	37,863
Fixed assets		
Tangible fixed assets		
Buildings and structures (net)	4,214	4,334
Machinery equipments and vehicles (net)	2,604	3,576
Lands	2,240	2,500
Others (net)	337	486
Total tangible fixed assets	9,396	10,897
Intangible fixed assets	831	789
Investments and other assets		
Investment securities	1,638	1,086
Investment in capital	661	679
Others	1,347	680
Provision for doubtful receivables	(400)	(367)
Total investments and other assets	3,247	2,078
Total fixed assets	13,476	13,765
Total assets	53,336	51,628
Liabilities		
Current liabilities		
Trade accounts payable	20,457	17,192
Short-term borrowings	8,625	10,077
Income taxes payable etc.	311	510
Others	2,290	2,800
Total current liabilities	31,685	30,580
Fixed liabilities		
Long-term borrowings	3,675	3,494
Reserve for retirements	68	67
Others	1,296	2,786
Total fixed liabilities	5,040	6,348
Total liabilities	36,725	36,929

	Current 3rd quarter As of Sep. 30, 2009	Previous fiscal year As of Dec. 31, 2008
Net assets		
Shareholder's equity		
Common stock	2,144	2,144
Capital surplus	1,853	1,853
Retained surplus	15,833	13,892
Treasury stock	(677)	(275)
Total shareholder's equity	19,153	17,614
Difference of valuation, transaction, and other adjustments		
Net unrealized (gains) losses on other securities	302	(80)
Net gains (losses) on deferral hedge	(11)	14
Foreign currency translation adjustments	(3,272)	(3,227)
Total of difference of valuation, transaction	(2,980)	(3,293)
Minority interests	438	378
Total net assets	16,610	14,699
Total liabilities and net assets	53,336	51,628

(2) Quarterly Consolidated Statements of Income

[3rd quarter (January 1, 2009 – September 30, 2009)]

(Million yen)

	Current 3rd quarter Jan. 1, 2009 – Sep. 30, 2009
Net sales	86,624
Cost of sales	80,827
Gross profit	5,796
Selling, general and administrative expenses	4,211
Operating income	1,584
Non-operating income	
Interest income	23
Dividend income	11
Amortization of goodwill	28
Rent income	57
Investment gain due to equity method	36
Others	97
Total non-operating income	255
Non-operating expenses	
Interest expenses	165
Foreign exchange loss	25
Others	17
Total non-operating expenses	209
Ordinary income	1,630
Extraordinary income	
Reversal of allowance for doubtful accounts	0
Gain on sales of investment securities	23
Others	2
Total extraordinary income	26
Extraordinary loss	
Loss on sales of investment securities	25
Loss on valuation of investment securities	27
Loss on liquidation of affiliates	79
Others	8
Total extraordinary loss	141
Income before income taxes and minority interests	1,515
Income taxes	886
Income taxes-deferred	(1,643)
Total income taxes	(757)
Minority interests in subsidiary	66
Net income	2,206

(3) Quarterly Consolidated Statements of Cash Flows

(Million yen)

	Current 3rd quarter Jan. 1, 2009 - Sep. 30, 2009
Operating activities	
Income before income taxes and minority interests	1,515
Depreciation	1,465
Amortization of goodwill	(28)
Increase (decrease) in provision for doubtful debts	38
Interest and dividend income	(35)
Interest expenses	165
Foreign exchange gains and losses	(0)
(Gains) losses due to equity method	(36)
Increase (decrease) in trade and accounts receivable	(3,630)
(Increase) decrease in inventories	3,821
(Increase) decrease in consumption taxes receivable	75
Increase (decrease) in trade and accounts payable	3,387
(Increase) decrease in advances received	(798)
Others	642
Subtotal	6,580
Interest and dividends received	76
Interest paid	(152)
Income taxes paid	(1,124)
Net cash provided by operating activities	5,381
Investing activities	
Purchase of tangible fixed assets	(293)
Proceeds from sales of tangible fixed assets	2
Purchase of intangible fixed assets	(122)
Purchase of acquisitions of investment securities	(217)
Proceeds from sales of investment securities	95
Payment for loans	(0)
Proceeds from recovered loans	0
Others	(56)
Net cash used in investing activities	(591)
Financing activities	
Increase (decrease) in short-term borrowings	(612)
Proceeds from long-term borrowings	900
Repayment of long-term borrowings	(1,671)
Acquisition of treasury stock	(402)
Dividends paid	(337)
Others	(126)
Net cash used in financing activities	(2,250)
Effect of exchange rate changes on cash and cash equivalents	(90)
Net increase (decrease) in cash and cash equivalents	2,448
Cash and cash equivalents at beginning of period	5,744
Cash and cash equivalents at end of period	8,192

From this consolidated fiscal year, the company is applying the “Accounting Standard for Quarterly Financial Reporting” (ASBJ Statement No.12) and the “Guideline for Application of the Accounting Standard for Quarterly Financial Reporting” (ASBJ Guideline No.14). In addition, the company has created quarterly consolidated financial statements in accordance with the “Regulations for Quarterly Consolidated Financial Statements”.

From this consolidated fiscal year, the company has created its financial statements based on the “Regulations for Quarterly Consolidated Financial Statements” revised by the provisos of Supplementary Article 7.1.5 of the “Cabinet Ordinance for a Partial Revision of the Regulation for Terminology, Forms and Preparation of Financial Statements” (Cabinet Ordinance No.50, August 7, 2008).

(4) Notes on the Assumption of the Company as a Going Concern

No transactions to report

(5) Segment Information

[Information by operating segment]

Current 3rd quarter period (January 1, 2009 - September 30, 2009)

	Electronics	Machinery	Other	Total	Eliminations and corporate	Consolidated
Net sales						
(1) Sales — outside customers	81,451	4,991	181	86,624	—	86,624
(2) Sales and transfer — inter-segment	—	37	—	37	(37)	—
Total	81,451	5,028	181	86,661	(37)	86,624
Operating income	2,599	(17)	9	2,591	(1,007)	1,584

Notes:

1. Operating segments are based on product similarities
2. Major products by operating segment

Section	Major products
Electronics section	Finished products, subassemblies, circuit board assemblies, components, and kits in the fields listed below: Communication devices (LCD modules and camera modules for mobile phones, etc.), vehicle-mounted devices (car audios, meters, front panels, etc.), information devices (scanners, printers, peripheral devices, etc.), household appliances (digital cameras, flat screen TVs, air conditioners, healthcare equipment, etc.), industrial equipment (engine ignition systems, commercial AV equipment, etc.) and general electronic products
Machinery section	Motorcycle parts and materials, wire harnesses, electrical components such as spark plugs, general and industrial equipment and related parts and materials
Other section	Printing ink, synthetic chemicals, miscellaneous goods and other items

[Geographical Segment Information]

Current 3rd quarter period (January 1, 2009 - September 30, 2009)

(Million yen)

	Japan	Asia	Europe	Americas	Total	Eliminations and corporate	Consolidated
Net sales							
(1) Sales — outside customers	17,957	59,402	3,038	6,225	86,624	—	86,624
(2) Sales and transfers — inter-segment	10,697	4,827	196	2,534	18,255	(18,255)	—
Total	28,654	64,230	3,234	8,759	104,879	(18,255)	86,624
Operating income or operating loss	661	2,110	(552)	284	2,504	(919)	1,584

Notes: Method of geographical segmentation and major countries and regions in individual segments.

Method of geographical segmentation: Geographic proximity

Major areas and countries in geographical segments:

Asia: China, Taiwan, Singapore, Thailand, Philippines and Indonesia

Europe: Germany and Slovakia

Americas: USA

[Overseas Sales]

Current 3rd quarter period (January 1, 2009 - September 30, 2009)

(Million yen)

	Asia	Europe	N. America	Other	Total
I Overseas sales (thousand yen)	55,366	5,089	5,754	1,467	67,677
II Consolidated sales (thousand yen)					86,624
III Share of overseas sales in consolidated sales (%)	63.9	5.9	6.6	1.7	78.1

Notes: Method of geographical segmentation and major countries and regions in individual segments.

Method of geographical segmentation: Geographic proximity

Major areas and countries in geographical segments:

Asia: China, Taiwan, Singapore, Thailand, Philippines, and Indonesia

Europe: Germany, France, and Italy

North America: USA

Other: Central and South America, Oceania

(6) Notes in the Event of Marked Changes in the Value of Shareholders' Equity

No transactions to report

(Reference)

Quarterly consolidated financial statements in the previous fiscal year (January 1, 2008 – September 30, 2008)

(1) (Summary) Quarterly Consolidated Statements of Income

	(Million yen)
	Previous 3rd quarter
	Jan. 1, 2008 -
	Sep. 30, 2008
Net sales	111,192
Cost of sales	102,980
Gross profit	8,211
Selling, general and administrative expenses	4,674
Operating income	3,537
Non-operating income	660
Non-operating expenses	340
Ordinary income	3,856
Extraordinary income	49
Extraordinary loss	471
Income before income taxes	3,434
Income taxes	1,461
Minority interests	—
Net income	1,973

(2) (Summary) Quarterly consolidated statements of Cash Flows

(Million yen)

	Previous 3rd quarter Jan. 1, 2008 - Sep. 30, 2008
Operating activities	
Income before income taxes and minority interests	3,434
Depreciation	1,550
Increase (decrease) in trade notes and accounts receivable	(3,634)
Increase (decrease) in inventories	(1,771)
Increase (decrease) in trade and accounts payable	2,569
(Increase) decrease in consumption taxes receivable	6
Increase (decrease) in advances received	583
Others	462
Subtotal	3,201
Income taxes paid	(2,021)
Others	(170)
Net cash provided by operating activities	1,009
Investing activities	
Purchase of tangible fixed assets	(3,515)
Purchase of intangible fixed assets	(303)
Proceeds from recovered loans	1
Others	84
Net cash used in investing activities	(3,733)
Financing activities	
Increase (decrease) in short-term borrowings	229
Proceeds from long-term borrowings	2,000
Repayment of long-term borrowings	(919)
Others	(721)
Net cash used in financing activities	589
Effect of exchange rate changes on cash and cash equivalents	(855)
Net increase (decrease) in cash and cash equivalents	(2,990)
Cash and cash equivalents at beginning of period	8,324
Cash and cash equivalents at end of period	5,334

(3) Segment Information

[Information by operating segment]

Previous 3rd quarter period (January 1, 2008 – September 30, 2008)

(Million yen)

	Electronics	Machinery	Other	Total	Eliminations and corporate	Consolidated
Net sales						
(1) Sales — outside customers	103,207	6,926	1,058	111,192	—	111,192
(2) Sales and transfers — inter-segment	—	874	—	874	(874)	—
Total	103,207	7,801	1,058	112,066	(874)	111,192
Operating income	4,420	(0)	31	4,451	(914)	3,537

[Geographical Segment Information]

Previous 3rd quarter period (January 1, 2008 – September 30, 2008)

(Million yen)

	Japan	Asia	Europe	Americas	Total	Eliminations and corporate	Consolidated
Net sales							
(1) Sales — outside customers	25,126	76,591	4,990	4,482	111,192	—	111,192
(2) Sales and transfers — inter-segment	19,715	6,083	429	4,944	31,173	(31,173)	—
Total	44,841	82,675	5,420	9,427	142,365	(31,173)	111,192
Operating income or operating loss	1,246	3,211	(317)	266	4,406	(869)	3,537