

Restatement of Consolidated Financial Statements for the fiscal year ending December 31, 2006

Tokyo, Japan – March 29, 2007 - Trend Micro (TSE: 4704; Nasdaq: TMIC), a leader in network antivirus and Internet content security software and services, today is restating its Consolidated Financial Statements for the fiscal year ending December 31, 2006, which were previously announced on February 21, 2007.

Amendments (Revised figures are underlined.)

3 CONSOLIDATED FINANCIAL STATEMENTS (3) CONSOLIDATED STATEMENTS OF COMPREHENSIVE INCOME

<As Originally Reported>

(Thousands of yen)

Account	For the year ended December 31, 2005	For the year ended December 31, 2006
Net income	18,669,954	17,236,190
Other comprehensive income (loss), before tax:		
Unrealized gains (losses) on debt and equity securities:		
Unrealized holding gains (loss) arising during period	1,375,136	959,373
Less reclassification adjustment for (gains) losses included in net income	<u>(704,199)</u>	<u>(381,360)</u>
	670,937	578,013
Foreign currency translation adjustments	2,066,063	1,451,107
Unrecognized pension liabilities:		
Pension liability adjustment to initially apply SFAS No.158	<u>-</u>	<u>(164,786)</u>
Total	2,737,000	<u>1,864,334</u>
Tax effect of other comprehensive income (loss):		
Income tax expense related to unrealized gains (losses) on debt and equity securities	(297,400)	(223,070)
Income tax expense related to unrecognized pension liabilities	<u>-</u>	<u>(17,069)</u>
	(297,400)	<u>(240,139)</u>
Other comprehensive income (loss), net of tax	<u>2,439,600</u>	<u>1,624,195</u>
Comprehensive income	<u>21,109,554</u>	<u>18,860,385</u>

<As Amended>

(Thousands of yen)

Account	For the year ended December 31, 2005	For the year ended December 31, 2006
Net income	18,669,954	17,236,190
Other comprehensive income (loss), before tax:		
Unrealized gains (losses) on debt and equity securities:		
Unrealized holding gains (loss) arising during period	1,375,136	959,373
Less reclassification adjustment for (gains) losses included in net income	(704,199)	(381,360)
	670,937	578,013
Foreign currency translation adjustments	2,066,063	1,451,107
Total	2,737,000	2,029,120
Tax effect of other comprehensive income (loss):		
Income tax expense related to unrealized gains (losses) on debt and equity securities	(297,400)	(223,070)
	(297,400)	(223,070)
Other comprehensive income (loss), net of tax	2,439,600	1,806,050
Comprehensive income	21,109,554	19,042,240