

TREND MICRO INC
Form 6-K
March 30, 2007
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U.S. SECURITIES AND EXCHANGE COMMISSION

WASHINGTON, D.C. 20549

FORM 6-K

REPORT OF FOREIGN PRIVATE ISSUER

PURSUANT TO RULE 13a-16 OR 15d-16 UNDER

THE SECURITIES EXCHANGE ACT OF 1934

Commission File Number: 333-10486

For the Month of March 2007

Trend Micro Incorporated

(Translation of registrant's name into English)

Shinjuku MAYNDS Tower, 1-1, Yoyogi 2-chome,

Shibuya-ku, Tokyo 151-0053, Japan

(Address of principal executive offices)

Indicate by check mark whether the registrant files or will file annual reports under cover Form 20-F or Form 40-F.

Form 20-F Form 40-F

Indicate by check mark if the registrant is submitting the Form 6-K in paper as permitted by Regulation S-T Rule 101(b)(1):

Indicate by check mark if the registrant is submitting the Form 6-K in paper as permitted by Regulation S-T Rule 101(b)(7):

Indicate by check mark whether by furnishing the information contained in this Form, the registrant is also thereby furnishing the information to the Commission pursuant to Rule 12g3-2(b) under the Securities Exchange Act of 1934.

Yes No

If "Yes" is marked, indicate below the file number assigned to the registrant in connection with Rule 12g3-2(b): 82-

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Information furnished on this form:

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1. Press Release dated March 29, 2007, relating to the announcement of restatement of consolidated financial statements for the fiscal year ending December 30, 2006.

2. Press Release dated March 30, 2007, relating to the announcement of results of share buyback.

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SIGNATURE

Pursuant to the requirements of the Securities Exchange Act of 1934, the registrant has duly caused this report to be signed on its behalf by the undersigned, thereunto duly authorized.

TREND MICRO INCORPORATED

Date: March 30, 2007

By: /s/ MAHENDRA NEGI

Mahendra Negi

Representative Director, Chief Operating Officer,

Chief Financial Officer and Executive Vice President

Table of Contents**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>**

Account	(Thousands of yen)	
	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
<u>Unrecognized pension liabilities:</u>		
<u>Pension liability adjustment to initially apply SFAS No.158</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)
<u>Income tax expense related to unrecognized pension liabilities</u>	-	<u>(17,069)</u>
	(297,400)	<u>(240,139)</u>
Other comprehensive income (loss), net of tax	2,439,600	<u>1,624,195</u>
Comprehensive income	21,109,554	<u>18,860,385</u>

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	(Thousands of yen)	
	For the year ended December 31,	ended December 31,
Account	2005	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	<u>2,029,120</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)
	(297,400)	<u>(223,070)</u>
Other comprehensive income (loss), net of tax	2,439,600	<u>1,806,050</u>
Comprehensive income	21,109,554	<u>19,042,240</u>

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Trend Micro Announces Results of Share Buyback

Tokyo, Japan March 30, 2007 - Trend Micro (TSE: 4704; Nasdaq: TMIC), a leader in network antivirus and Internet content security software and services, today announced the results of its share buyback program pursuant to Article 165(2) of the Corporation Law of Japan. The share buyback program was approved pursuant to a resolution adopted at a meeting of the Board of Directors held on March 20, 2007.

1. Purchase period
From March 22, 2007 to March 30, 2007 (based on trade date)

2. Number of shares purchased
819,000 shares

3. Aggregate cost of shares purchased
2,533,155,000 yen

4. Purchase method
Transactions through the Tokyo Stock Exchange

Note: At the meeting of the Board of Directors held on March 20, 2007, the Board adopted a resolution approving the share buyback program as follows:

- | | |
|---------------------------------------------|---------------------------------------|
| (1) Class of Capital Stock to be Purchased: | Shares of Common Stock |
| (2) Number of Shares to be Purchased: | Up to 1 million shares |
| (3) Total Purchase Price: | Up to 3.2 billion yen |
| (4) Schedule: | From March 22, 2007 to March 30, 2007 |

Notice Regarding Forward-looking Statements

Certain statements that we make in this release are forward-looking statements. These forward-looking statements are based upon management's current assumptions and beliefs in light of the information currently available to it, but involve known and unknown risks and uncertainties. Many important factors could cause our actual results to differ materially from those expressed in our forward-looking statements. These factors include:

Difficulties in addressing new virus and other computer security problems

Timing of new product introductions and lack of market acceptance for our new products

The level of continuing demand for, and timing of sales of, our existing products

Rapid technological change within the antivirus software industry

Changes in customer needs for antivirus software

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Existing products and new product introductions by our competitors and the pricing of those products

Declining prices for products and services

The effect of future acquisitions on our financial condition and results of operations

The effect of adverse economic trends on our principal markets

The effect of foreign exchange fluctuations on our results of operations

An increase in the incidence of product returns

The potential lack of attractive investment targets and

Difficulties in successfully executing our investment strategy

We assume no obligation to update any forward-looking statements. For more details regarding risk factors relating to our future performance, please refer to our filings with the U.S. Securities and Exchange Commission.

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About Trend Micro

Trend Micro Incorporated is a leader in network antivirus and Internet content security software and services. The Tokyo-based corporation has business units worldwide. Trend Micro products are sold through corporate and value-added resellers and managed service providers. For additional information, visit www.trendmicro.com

For Additional Information

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