

<< Translation >>

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Outline of Financial Results Fiscal 2010

April 1, 2010 – September 30, 2010



November 10, 2010



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1. Statements of Income (Consolidated)

(Unit : Billions of Yen)

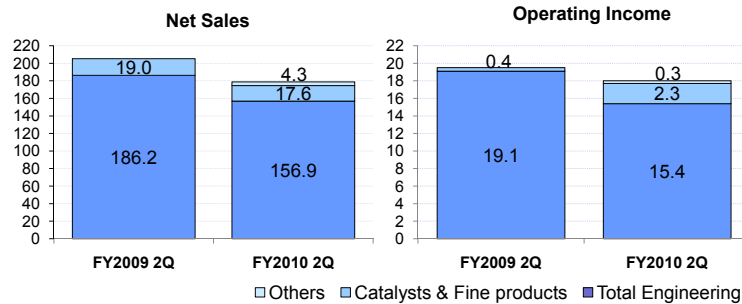
	FY2009 2Q	FY2010 2Q	Difference	Forecast	
				FY2010 1st Half	Difference
Net sales	205.2	178.9	△26.2	210.0	△31.0
Gross profit	28.7	27.0	△1.7	28.0	△0.9
Profit Ratio	14.0%	15.1%	+1.1%	13.3%	+1.8%
Operating Income	19.6	18.1	△1.5	19.0	△0.8
Ordinary Income	17.9	15.3	△2.6	18.0	△2.6
Net Income	11.3	10.1	△1.1	12.0	△1.8

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2. Segment Information (Consolidated)

(Unit : Billions of Yen)

	Net Sales				Operating Income			
	FY2009 2Q		FY2010 2Q		FY2009 2Q		FY2010 2Q	
Total Engineering	186.2	91%	156.9	88%	19.1	98%	15.4	85%
Catalysts & Fine products	19.0	9%	17.6	10%	0.4	2%	2.3	13%
Others	-	-%	4.3	2%	-	-%	0.3	2%
Total	205.2	100%	178.9	100%	19.6	100%	18.1	100%



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3. Balance Sheets (Consolidated)

(Unit : Billions of Yen)

	FY2010 2Q	FY2009	Difference
Current assets	280.0	283.5	*1 Δ 3.5
Fixed assets	145.1	146.6	Δ 1.4
Total assets	425.2	430.1	Δ 4.9

*1 Cash & Equivalent	3.3
Accounts Receivable	Δ 12.4
Work in Progress	5.1

Current liabilities	131.6	137.7	*2 Δ 6.0
Fixed assets	44.8	46.3	Δ 1.4
Total liabilities	176.4	184.0	Δ 7.5
Total Net assets	248.7	246.1	*3 2.5
Total liabilities & assets	425.2	430.1	Δ 4.9

*2 Notes and accounts payable	2.4
Provision for bonuses	Δ 2.3
Advance Received on uncompleted contract	Δ 7.0

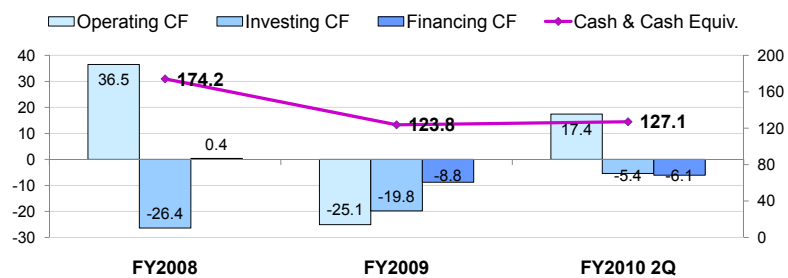
*3 Net Income	10.1
Cash Dividends	Δ 5.3
Revaluation and others	Δ 2.2
	2.5

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4. Cash Flows (Consolidated)

(Unit : Billions of Yen)

	FY2008	FY2009	FY2010 2Q
Operating Cash Flows	36.5	Δ25.1	17.4
Investing Cash Flows	Δ26.4	Δ19.8	Δ 5.4
Financing Cash Flows	0.4	Δ8.8	Δ 6.1
Effect of exchange rate change	Δ2.8	2.2	Δ 2.5
Increase of consolidated company	1.8	1.1	-
Net Cash Increase(Decrease)	7.7	Δ51.6	3.3
Cash & Cash equivalent end of Period	174.2	123.8	127.1



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5. Outline of Contracts

1) Summary of New Contracts

(Unit : Billions of Yen)

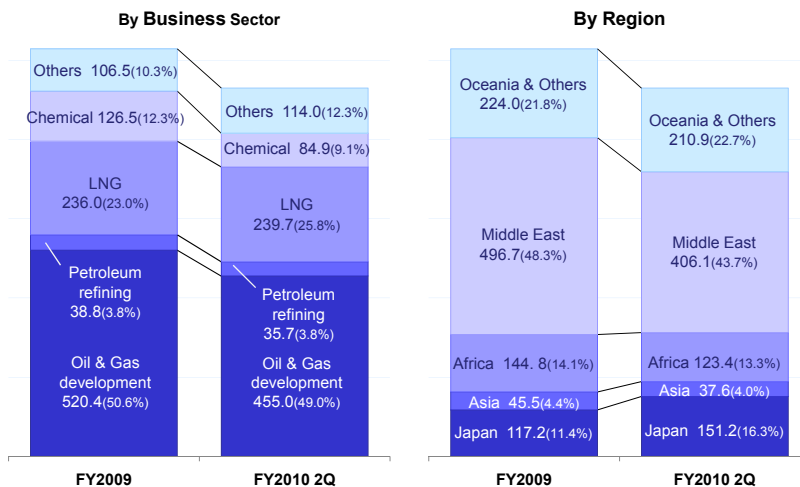
		FY2010 2Q	FY2010 Forecast
Consolidated	Overseas	20.0	400.0
	Domestic	68.1	100.0
	Total	88.2	500.0
Non Consolidated	Overseas	17.0	400.0
	Domestic	44.4	50.0
	Total	61.4	450.0

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2) Summary of Outstanding Contracts (Consolidated)

(Unit : Billions of Yen)

FY2009	FY2010 2Q	Difference
1,028.4	929.4	△99.0



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6. Forecasts of FY2010



(Unit : Billions of Yen)

	Consolidated			Non Consolidated		
	Forecast (Latest)	Forecast (Previous)	Difference	Forecast (Latest)	Forecast (Previous)	Difference
Net sales	480.0	500.0	△20.0	390.0	410.0	△20.0
Gross profit	68.0	66.0	+2.0	49.0	48.0	+1.0
(Profit ratio)	14.2%	13.2%	+1.0%	12.6%	11.7%	+0.9%
Operating income	49.5	47.0	+2.5	39.0	38.0	+1.0
Ordinary income	49.0	49.0	0.0	42.0	42.0	0.0
Net income	33.0	33.0	0.0	30.0	30.0	0.0
New Contracts	500.0	500.0	0.0	450.0	450.0	0.0
Dividend (Unit: Yen)	-	-	-	30.0	30.0	-

Exchange Rate 84.0/USD 87.0/USD
 110.0/EUR 122.0/EUR

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Note on future outlook



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