

<< Translation >>

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Outline of 3Q Financial Results for Fiscal 2009

April 1, 2009 – December 31, 2009



February 9, 2010



Contents

- 1. Statements of Income (Cons.)**
- 2. Segment Information**
- 3. Balance Sheets (Cons.)**
- 4. Cash Flows (Cons.)**
- 5. Outline of New Contracts**
- 6. Forecasts of Fiscal 2009**

1. Statements of Income (Cons.)

(Unit : Billions of Yen)

Consolidated	FY2009 3Q	FY2008 3Q	Difference
Net sales	300.6	322.1	△21.5
Gross profit	41.5	53.0	△11.4
(Profit ratio)	13.8%	16.5%	△2.7%
Operating income	27.7	37.8	△10.0
Ordinary income	27.4	34.5	△7.0
Net income	17.0	20.6	△3.5

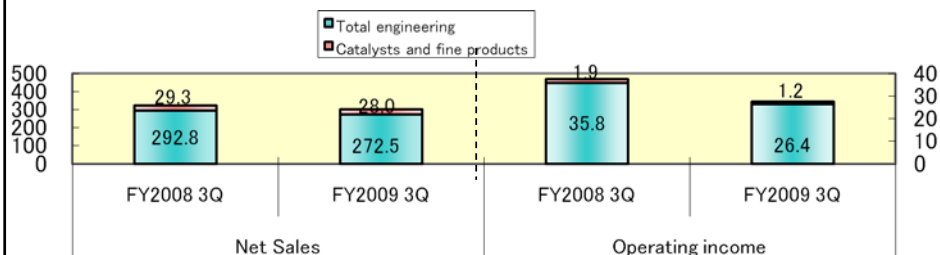
3

2. Segment Information

(1) By Business Segment

(Unit : Billions of Yen)

	Net sales			Operating income		
	FY2008 3Q	FY2009 3Q	Difference	FY2008 3Q	FY2009 3Q	Difference
Total engineering	292.8	272.5	△20.2	35.8	26.4	△9.4
	[91%]	[91%]		[95%]	[95%]	
Catalysts and fine products	29.3	28.0	△ 1.2	1.9	1.2	△0.6
	[9%]	[9%]		[5%]	[5%]	
	322.1	300.6	△21.5	37.8	27.7	△10.0

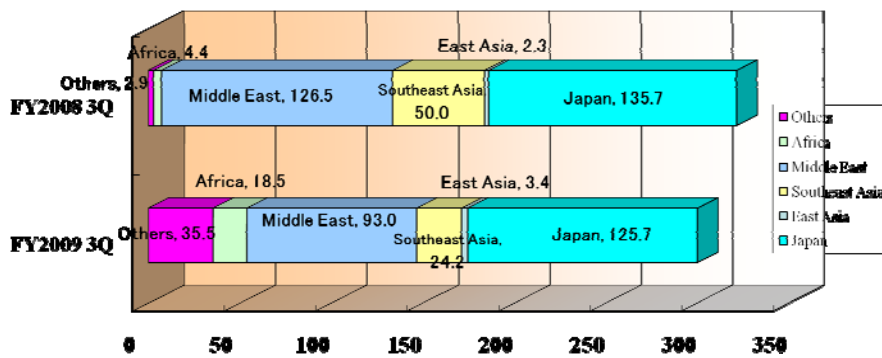


4

(2) By Region

(Unit : Billions of Yen)

	FY2008 3Q	ratio	FY2009 3Q	ratio
Sales in Japan	135.7	42%	125.7	42%
Overseas sales	186.4	58%	174.8	58%
Total	322.1		300.6	



5

3. Balance Sheets (Cons.)

(Unit : Billions of Yen)

Consolidated	FY2009 3Q	FY2009	Difference	
Current assets	288.3	335.2	*1 Δ 46.8	*1 Cash and Equivalents Δ 47.2
Noncurrent assets	141.1	145.0	Δ 3.9	
Total assets	429.5	480.2	Δ50.7	
Current liabilities	148.8	208.0	*2 Δ 59.1	*2 Advances received on uncompleted contracts Δ 22.2 Notes and accounts payable Δ 16.6 Income taxes payable Δ 10.0
Noncurrent liabilities	46.5	47.7	Δ 1.1	
Total liabilities	195.4	255.7	Δ60.3	
Total Net assets	234.0	224.4	*3 9.5	*3 Net income 17.0 Cash dividends Δ 7.5 Revaluation 3.9 New consolidated company Δ 3.8
Total liabilities and assets	429.5	480.2	Δ50.7	

6

4. Cash Flows (Cons.)

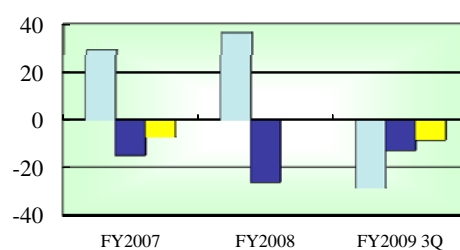
(Unit: Billions of Yen)

JGC

Consolidated

	FY2007	FY2008	FY2009 3Q
Operating Cash Flows	28.8	36.5	△28.7
Investing Cash Flows	△15.0	△26.4	△12.8
Financing Cash Flows	△7.3	0.4	△8.4
Effect of exchange ratio changes	△1.3	△2.8	1.7
NET Cash Increase (Decrease)	5.1	7.7	△48.3
Increase of consolidated company	-	1.8	1.1
Cash and Cash Equivalents at end of period	164.6	174.2	127.0

□ Operating CF
■ Investing CF
■ Financing CF



7

5. New Contracts

(1) Summary of New Contracts

(Unit: Billions of Yen)

JGC

Consolidated

	FY2009 3Q	Forecast	vs Target
Overseas	659.1	600.0	110%
Domestic	64.9	100.0	65%
Total	724.1	700.0	103%

Non-Consolidated

Overseas	654.9	600.0	109%
Domestic	25.8	50.0	52%
Total	680.8	650.0	105%

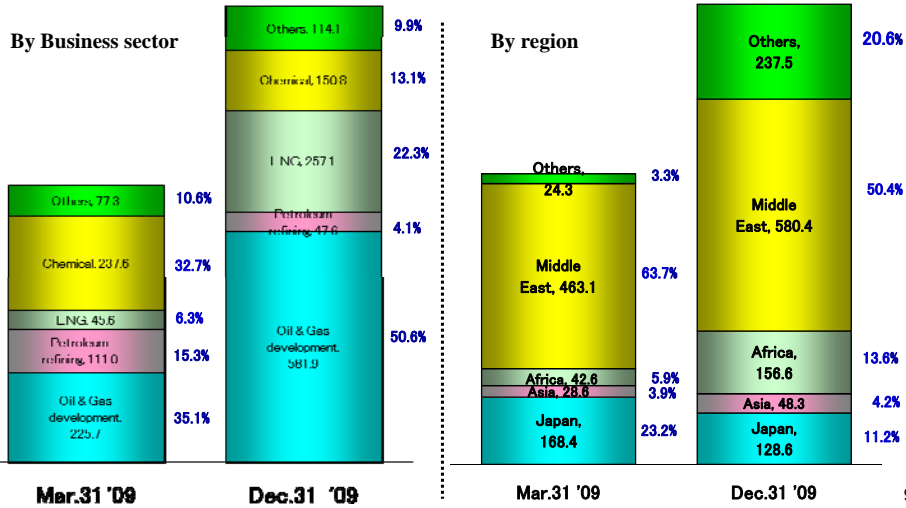
8

(2) Summary of Outstanding Contracts (Cons.)

JGC

(Unit : Billions of Yen)

FY2009	FY2009 3Q	Difference
727.3	1,151.6	424.3



9

6. Forecasts of Fiscal 2009

JGC

(Unit : Billions of Yen)

Consolidated	Forecast (Latest)	Forecast (Previous)	Difference
Net sales	430.0	450.0	△20.0
Gross profit	59.0	54.5	+4.5
(Profit ratio)	13.7%	12.1%	+1.6%
Operating income	40.0	35.5	+4.5
Ordinary income	39.0	34.0	+5.0
Net income	24.5	21.5	+3.0

10

(Unit : Billions of Yen)

Non-Consolidated	Forecast (Latest)	Forecast (Previous)	Difference
Net sales	330.0	350.0	△20.0
Gross profit	42.0	37.0	+5.0
(Profit ratio)	12.7%	10.6%	2.1%
Operating income	32.0	27.0	+5.0
Ordinary income	34.5	30.0	+4.5
Net income	21.0	21.0	-
Dividend (Unit:Yen)	21.0	21.0	

11

Note on future outlook

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12