

Outline of Financial Results

Fiscal 2010 1st Quarter

April 1, 2010 – June 30, 2010



AUGUST 10, 2010



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1. Statements of Income (Consolidated)



(Unit : Billions of Yen)

| | FY2009 1Q | FY2010 1Q | Difference | Forecast | |
|---------------------|--------------|--------------|--------------|--------------------|---------------------|
| | | | | FY2010 1st Half | FY2010 Full Year |
| Net sales | 86.2 | 72.5 | △13.7 | 210.0 | 500.0 |
| Gross profit | 11.7 | 11.1 | △0.5 | 28.0 | 66.0 |
| Profit Ratio | 13.6% | 15.4% | +1.8% | 13.3% | 13.2% |
| Operating Income | 7.1 | 6.9 | △0.2 | 19.0 | 47.0 |
| Ordinary Income | 7.3 | 5.1 | △2.1 | 18.0 | 49.0 |
| Net Income | 3.9 | 3.0 | △0.8 | 12.0 | 33.0 |

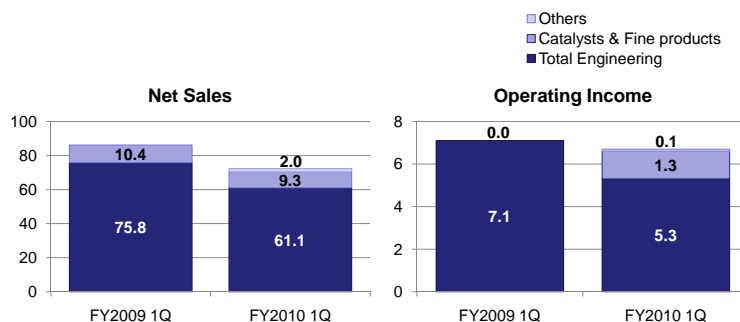
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2. Segment Information (Consolidated)



(Unit : Billions of Yen)

| | Net Sales | | Operating Income | |
|---------------------------|-----------|-----------|------------------|-----------|
| | FY2009 1Q | FY2010 1Q | FY2009 1Q | FY2010 1Q |
| Total Engineering | 75.8 88% | 61.1 84% | 7.1 99% | 5.3 78% |
| Catalysts & Fine products | 10.4 12% | 9.3 13% | 0.0 1% | 1.3 20% |
| Others | - -% | 2.0 3% | - -% | 0.1 2% |
| | 86.2 100% | 72.5 100% | 7.1 100% | 6.9 100% |



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3. Balance Sheets (Consolidated)

(Unit : Billions of Yen)

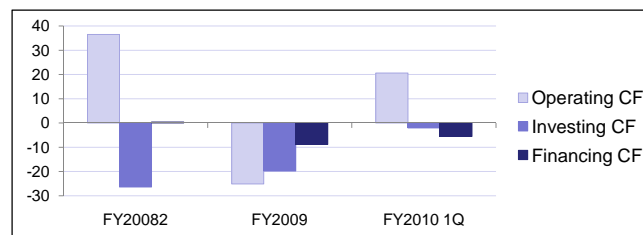
| | FY2010 1Q | FY2009 | Difference | |
|---------------------------------------|--------------|--------------|----------------|--|
| Current assets | 273.7 | 283.5 | *1 Δ 9.8 | *1 Cash & Equivalent 11.4 Accounts Receivable Δ26.0 Work in Progress 3.3 |
| Fixed assets | 145.2 | 146.6 | Δ1.4 | |
| Total assets | 418.9 | 430.1 | Δ11.2 | |
| Current liabilities | 130.8 | 137.7 | *2 Δ6.8 | *2 Accounts Payable Δ7.1 |
| Fixed assets | 45.9 | 46.3 | Δ0.3 | |
| Total liabilities | 176.8 | 184.0 | Δ7.1 | |
| Total Net assets | 242.0 | 246.1 | *3 Δ4.0 | *3 Cash dividends Δ5.3 Net Income 3.0 Revaluation Δ1.7 |
| Total liabilities & assets | 418.9 | 430.1 | Δ11.2 | |

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4. Cash Flows (Consolidated)

(Unit : Billions of Yen)

| | FY2008 | FY2009 | FY2010 1Q |
|---|--------------|--------------|--------------|
| Operating Cash Flows | 36.5 | Δ25.1 | 20.6 |
| Investing Cash Flows | Δ26.4 | Δ19.8 | Δ2.0 |
| Financing Cash Flows | 0.4 | Δ8.8 | Δ5.5 |
| Effect of exchange rate change | Δ2.8 | 2.2 | Δ1.5 |
| Increase of consolidated company | 1.8 | 1.1 | - |
| Net Cash Increase(Decrease) | 7.7 | Δ51.6 | 11.4 |
| Cash & Cash equivalent end of Period | 174.2 | 123.8 | 135.2 |



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5. Outline of Contracts

1) Summary of New Contracts

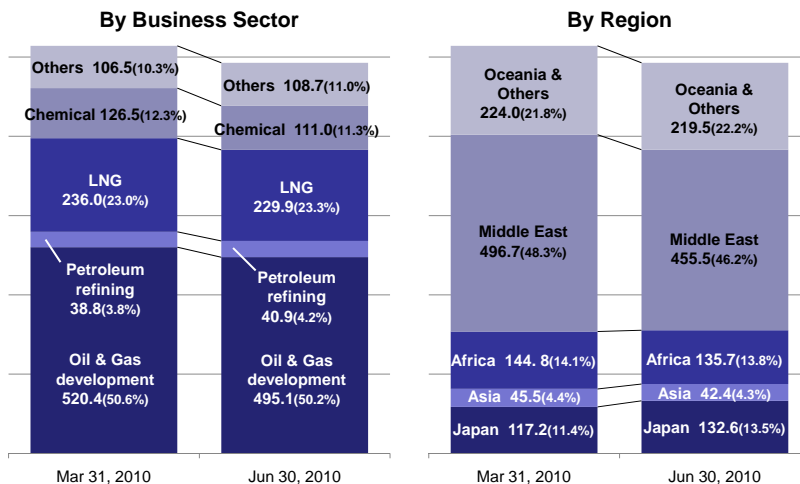
(Unit : Billions of Yen)

| | | FY2010 1Q | FY2010 Forecast | vs Forecast |
|------------------|----------|--------------|--------------------|-------------|
| Consolidated | Overseas | 6.0 | 400.0 | 2% |
| | Domestic | 26.9 | 100.0 | 27% |
| | Total | 33.0 | 500.0 | 7% |
| Non Consolidated | Overseas | 4.2 | 400.0 | 1% |
| | Domestic | 14.4 | 50.0 | 29% |
| | Total | 18.6 | 450.0 | 4% |

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2) Summary of Outstanding Contracts (Consolidated)

| Mar 31, 2010 | Jun 30, 2010 | Difference | (Unit : Billions of Yen) |
|--------------|--------------|------------|--------------------------|
| 1,028.4 | 986.0 | △42.4 | |



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Note on future outlook

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