

<< Translation >>

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Outline of 3rd Quarter Financial Results for Fiscal 2010

April 1, 2010 – December 31, 2010



February 10, 2011



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1. Statements of Income (Consolidated)

(Unit : Billions of Yen)

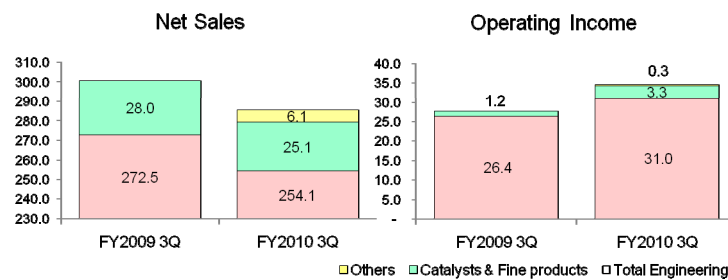
	FY2009 3Q	FY2010 3Q	Difference	Forecast		
				Latest	Previous	Difference
Net Sales	300.6	285.3	Δ15.3	480.0	480.0	0
Gross Profit	41.5	48.1	6.5	76.0	68.0	8.0
Profit Ratio	13.8%	16.9%	+3.1%	15.8%	14.2%	+1.6%
Operating Income	27.7	34.7	7.0	57.0	49.5	7.5
Ordinary Income	27.4	32.6	5.1	57.0	49.0	8.0
Net Income	17.0	10.8	Δ6.2	23.5	33.0	Δ9.5

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2. Segment Information (Consolidated)

(Unit : Billions of Yen)

	Net Sales		Operating Income	
	FY2009 3Q	FY2010 3Q	FY2009 3Q	FY2010 3Q
Total Engineering	272.5 91%	254.1 89%	26.4 95%	31.0 89%
Catalysts & Fine products	28.0 9%	25.1 9%	1.2 5%	3.3 10%
Others	- -%	6.1 2%	- -%	0.3 1%
Total	300.6 100%	285.3 100%	27.7 100%	34.7 100%



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3. Balance Sheets (Consolidated)

(Unit : Billions of Yen)

	FY2010 3Q	FY2009	Difference
Current assets	312.9	283.5	*1 29.4
Noncurrent assets	146.0	146.6	Δ0.6
Total assets	458.9	430.1	28.7

*1 Cash & Equivalent	6.3
Accounts receivable	6.1
Accounts receivable - other	9.5

Current liabilities	176.7	137.7	*2 38.9
Noncurrent liabilities	30.6	46.3	*3 Δ15.6
Total liabilities	207.3	184.0	23.3
Total net assets	251.6	246.1	*4 5.4
Total liabilities & net assets	458.9	430.1	28.7

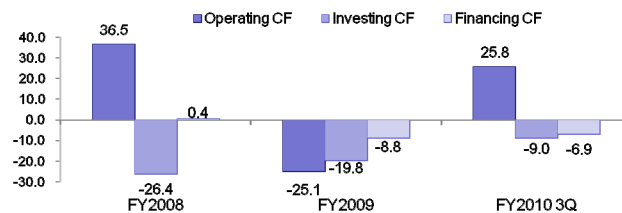
*2 Short-term loans	13.3
Provision for settlement package	17.8
*3 Long-term loans	Δ15.2
*4 Net Income	10.8
Cash Dividends	Δ5.3
	5.4

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4. Cash Flows (Consolidated)

(Unit : Billions of Yen)

	FY2008	FY2009	FY2010 3Q
Operating Cash Flows	36.5	Δ25.1	25.8
Investing Cash Flows	Δ26.4	Δ19.8	Δ9.0
Financing Cash Flows	0.4	Δ8.8	Δ6.9
Effect of exchange rate change	Δ2.8	2.2	Δ3.4
Increase of consolidated company	1.8	1.1	-
Net Cash Increase (Decrease)	7.7	Δ51.6	6.3
Cash & Cash equivalent at end of period	174.2	123.8	130.1



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5. Outline of Contracts



1) Summary of New Contracts

(Unit : Billions of Yen)

		FY2010 3Q	FY2010 Forecast
Consolidated	Overseas	88.7	400.0
	Domestic	84.1	100.0
	Total	172.8	500.0
Non Consolidated	Overseas	82.9	400.0
	Domestic	53.9	50.0
	Total	136.8	450.0

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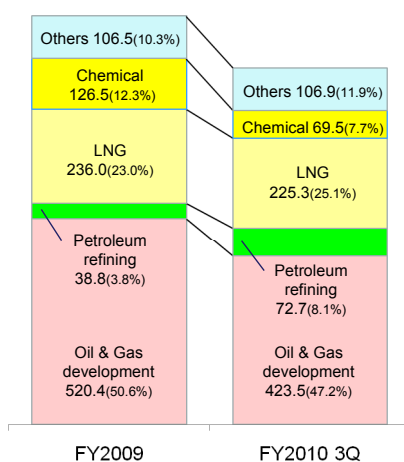
2) Summary of Outstanding Contracts (Consolidated)



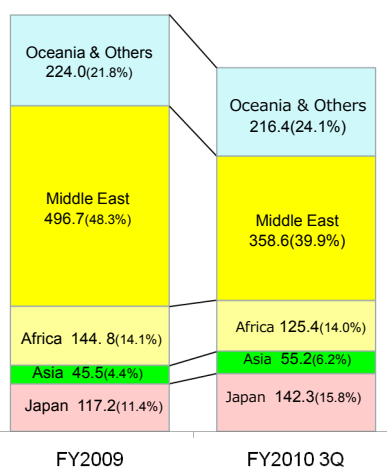
FY2009	FY2010 3Q	Difference
1,028.4	898.1	△130.3

(Unit : Billions of Yen)

By Business Sector



By Region



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Note on future outlook

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For questions concerning this material, please contact:

JGC Corporation
PR and IR Department
Tel: 81-45-682-1111 Fax: 81-45-682-1112
E-mail: ir@jgc.co.jp