

**Supplementary Data for Brief Report of Financial Results
for the Second Quarter of Fiscal Year ending March 31, 2011**

1. Consolidated Results of Operations

(Millions of yen)	Fiscal year ended Mar. '10			Half year ended Sep.'10	%Change Y/Y 1st Half *1
	1st Half	2nd Half	Full Year		
Net sales	109,268	119,178	228,446	137,695	+26.0%
Operating income	2,115	9,944	12,059	12,371	+484.8%
Ordinary income	1,029	9,174	10,203	11,536	-
Net income	-364	7,026	6,662	7,317	-
Net income per share (yen)	-0.94	18.14	17.20	19.15	-

(Millions of yen)	Fiscal year ended Mar. '10				Fiscal year ending Mar. '11		2Q %Change	
	1Q	2Q	3Q	4Q	1Q	2Q	Q/Q *2	Y/Y *3
Net sales	51,837	57,430	58,716	60,461	67,891	69,803	+2.8%	+21.5%
Operating income	-605	2,720	4,449	5,494	6,024	6,346	+5.3%	+133.3%
Ordinary income	-1,101	2,130	3,988	5,185	5,600	5,935	+6.0%	+178.6%
Net income	-1,680	1,315	3,936	3,090	3,815	3,502	-8.2%	+166.2%
Net income per share (yen)	-4.32	3.38	10.16	8.06	9.99	9.16	-8.3%	+171.0%

2. Consolidated Sales and Operating Income by Business Segment

(Millions of yen)	Half year ended Sep.'10
Machined components	54,962
Rotary components	51,597
Electronic devices and components	20,360
Other	10,774
Adjustment	-
Total sales	137,695
Machined components	14,411
Rotary components	274
Electronic devices and components	2,805
Other	458
Adjustment	-5,578
Total operating income	12,371

(Millions of yen)	Fiscal year ending Mar. '11		2Q %Change Q/Q *2
	1Q	2Q	
Machined components	28,180	26,782	-5.0%
Rotary components	24,889	26,707	+7.3%
Electronic devices and components	9,707	10,653	+9.7%
Other	5,114	5,660	+10.7%
Adjustment	-	-	-
Total sales	67,891	69,803	+2.8%
Machined components	7,105	7,306	+2.8%
Rotary components	8	265	-
Electronic devices and components	1,497	1,308	-12.6%
Other	112	345	+208.0%
Adjustment	-2,699	-2,878	+6.6%
Total operating income	6,024	6,346	+5.3%

*Following amendments in the Japanese Accounting Standards, we have changed our Business Segment as above starting the fiscal year ending March 31, 2011.

(Reference) Old Business Segment of Fiscal Year ended March 31, 2010

(Millions of yen)	Fiscal year ended Mar. '10						
	1Q	2Q	1st Half	3Q	4Q	2nd Half	Full Year
Machined components	24,314	26,776	51,090	27,271	28,725	55,998	107,088
Bearing related products	21,589	23,664	45,253	23,949	25,661	49,612	94,865
Other machined components	2,725	3,112	5,837	3,322	3,064	6,386	12,223
Electronic devices and components	27,523	30,654	58,177	31,444	31,736	63,181	121,358
Rotary components	15,517	17,621	33,138	18,677	19,484	38,161	71,299
Other electronic devices	12,006	13,033	25,039	12,767	12,252	25,020	50,059
Total sales	51,837	57,430	109,268	58,716	60,461	119,178	228,446
Machined components	1,200	3,168	4,369	4,447	5,418	9,866	14,235
Electronic devices and components	-1,806	-447	-2,254	1	76	78	-2,176
Total operating income	-605	2,720	2,115	4,449	5,494	9,944	12,059

3. Forecast for the Full Year and Second Half for the Fiscal Year Ending March 31, 2011

(Millions of yen)	Fiscal year ending Mar. '11			Full Year ended Mar. '10 (C)	Y/Y (B-C)/C *4	Forecast for the 2H ending Mar. '11
	Previous f'cast (A)	New f'cast (B)	New vs. previous (B/A)			
Net sales	265,000	274,000	+3.4%	228,446	+19.9%	136,305
Operating income	23,500	25,000	+6.4%	12,059	+107.3%	12,629
Ordinary income	21,500	23,100	+7.4%	10,203	+126.4%	11,564
Net income	12,500	13,500	+8.0%	6,662	+102.6%	6,183
Net income per share (yen)	32.73	35.32	+7.9%	17.20	+105.3%	16.17

4. Forecast for the Consolidated Sales and Operating Income by Business Segment

(Millions of yen)	Fiscal year ending Mar. '11			Forecast for the 2H ending Mar. '11
	Previous f'cast (A)	New f'cast (B)	New vs. previous (B-A)/A	
Machined components	108,550	108,300	-0.2%	53,338
Rotary components	104,200	106,000	+1.7%	54,403
Electronic devices and components	32,900	39,800	+21.0%	19,440
Other	19,350	19,900	+2.8%	9,126
Adjustment	-	-	-	-
Total sales	265,000	274,000	+3.4%	136,305
Machined components	28,500	28,300	-0.7%	13,889
Rotary components	3,950	1,700	-57.0%	1,426
Electronic devices and components	3,300	4,700	+42.4%	1,895
Other	50	700	-	242
Adjustment	-12,300	-10,400	-15.4%	-4,822
Total operating income	23,500	25,000	+6.4%	12,629

5. Capital Expenditure, Depreciation, Research and Development Expenses

(Millions of yen)	Fiscal year ended Mar. '10			Fiscal year ending Mar. '11			Forecast for the 2H ending Mar. '11	Forecast for the Full Year ending Mar. '11
	1st Half	2nd Half	Full Year	1Q	2Q	1st Half		
Capital expenditure	4,866	6,215	11,081	5,821	8,450	14,271	15,729	30,000
Depreciation	10,816	10,324	21,140	5,320	5,096	10,416	12,184	22,600
Research and development expenses	4,228	4,182	8,410	2,097	2,050	4,147	5,853	10,000

6. Exchange Rates

(Yen)		Fiscal year ended Mar. '10			Fiscal year ending Mar. '11			Forecast for the 2H ending Mar. '11	Forecast for the Full Year ending Mar. '11
		1st Half	2nd Half	Full Year	1Q	2Q	1st Half		
US\$	PL	96.12	89.96	93.04	92.81	86.58	89.70	81.00	85.35
	BS	90.21	93.04	93.04	88.48	83.82	83.82	81.00	81.00
EURO	PL	132.90	129.30	131.10	120.53	109.31	114.92	111.00	112.96
	BS	131.72	124.92	124.92	107.81	114.24	114.24	111.00	111.00
THAI BAHT	PL	2.78	2.70	2.74	2.86	2.70	2.78	2.70	2.74
	BS	2.68	2.87	2.87	2.72	2.76	2.76	2.70	2.70
RMB	PL	14.06	13.16	13.61	13.60	12.73	13.17	12.20	12.69
	BS	13.17	13.65	13.65	13.01	12.49	12.49	12.20	12.20

*1 First Half % change Y/Y : First half in comparison with the first half of the previous fiscal year

*2 2Q % change Q/Q : 2Q in comparison with 1Q

*3 2Q % change Y/Y : 2Q in comparison with 2Q of the previous fiscal year

*4 Full Year % change Y/Y : Full year in comparison with the previous full year