

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

1. Consolidated Results of Operations

| (Millions of yen) | Fiscal year ended Mar. '10 | | | | | Fiscal year ending Mar. '11 | | | 3Q %Change | |
|----------------------------|----------------------------|--------|--------|--------|-----------|-----------------------------|--------|---------------|------------|--------|
| | 1Q | 2Q | 3Q | 4Q | Full Year | 1Q | 2Q | 3Q | Q/Q*1 | Y/Y*2 |
| Net sales | 51,837 | 57,430 | 58,716 | 60,461 | 228,446 | 67,891 | 69,803 | 67,500 | -3.3% | +15.0% |
| Operating income | -605 | 2,720 | 4,449 | 5,494 | 12,059 | 6,024 | 6,346 | 5,597 | -11.8% | +25.8% |
| Ordinary income | -1,101 | 2,130 | 3,988 | 5,185 | 10,203 | 5,600 | 5,935 | 5,117 | -13.8% | +28.3% |
| Net income | -1,680 | 1,315 | 3,936 | 3,090 | 6,662 | 3,815 | 3,502 | 3,331 | -4.9% | -15.4% |
| Net income per share (yen) | -4.32 | 3.38 | 10.16 | 8.06 | 17.20 | 9.99 | 9.16 | 8.71 | -4.9% | -14.3% |

2. Consolidated Sales and Operating Income by Business Segment

| (Millions of yen) | Fiscal year ending Mar. '11 | | | 3Q %Change |
|-----------------------------------|-----------------------------|---------------|---------------|------------|
| | 1Q | 2Q | 3Q | Q/Q*1 |
| Machined components | 28,180 | 26,782 | 26,550 | -0.9% |
| Rotary components | 24,889 | 26,707 | 25,275 | -5.4% |
| Electronic devices and components | 9,707 | 10,653 | 10,932 | +2.6% |
| Other | 5,114 | 5,660 | 4,741 | -16.2% |
| Adjustment | - | - | - | - |
| Total sales | 67,891 | 69,803 | 67,500 | -3.3% |
| Machined components | 7,105 | 7,306 | 6,891 | -5.7% |
| Rotary components | 8 | 265 | 16 | -94.0% |
| Electronic devices and components | 1,497 | 1,308 | 921 | -29.6% |
| Other | 112 | 345 | 102 | -70.4% |
| Adjustment | -2,699 | -2,878 | -2,334 | -18.9% |
| Total operating income | 6,024 | 6,346 | 5,597 | -11.8% |

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

*1 3Q % change Q/Q: 3Q in comparison with 2Q.

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

(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. Capital Expenditure, Depreciation, Research and Development Expenses

| (Millions of yen) | Fiscal year ended Mar. '10 | | | | | Fiscal year ending Mar. '11 | | |
|--------------------------------|----------------------------|-------|-------|-------|-----------|-----------------------------|-------|--------------|
| | 1Q | 2Q | 3Q | 4Q | Full Year | 1Q | 2Q | 3Q |
| Capital expenditure | 2,906 | 1,960 | 2,852 | 3,363 | 11,081 | 5,821 | 8,450 | 8,430 |
| Depreciation | 5,431 | 5,385 | 5,158 | 5,166 | 21,140 | 5,320 | 5,096 | 5,229 |
| Research and development costs | 2,176 | 2,052 | 2,077 | 2,105 | 8,410 | 2,097 | 2,050 | 1,789 |

4. Exchange Rates

| (Yen) | | Fiscal year ended Mar. '10 | | | | | Fiscal year ending Mar. '11 | | |
|-----------|----|----------------------------|--------|--------|--------|-----------|-----------------------------|--------|---------------|
| | | 1Q | 2Q | 3Q | 4Q | Full Year | 1Q | 2Q | 3Q |
| US\$ | PL | 97.50 | 94.74 | 89.49 | 90.43 | 93.04 | 92.81 | 86.58 | 82.99 |
| | BS | 96.01 | 90.21 | 92.10 | 93.04 | 93.04 | 88.48 | 83.82 | 81.49 |
| EURO | PL | 131.56 | 134.24 | 132.51 | 126.07 | 131.10 | 120.53 | 109.31 | 112.50 |
| | BS | 135.53 | 131.72 | 132.00 | 124.92 | 124.92 | 107.81 | 114.24 | 107.90 |
| THAI BAHT | PL | 2.78 | 2.78 | 2.68 | 2.73 | 2.74 | 2.86 | 2.70 | 2.75 |
| | BS | 2.82 | 2.68 | 2.76 | 2.87 | 2.87 | 2.72 | 2.76 | 2.70 |
| RMB | PL | 14.28 | 13.85 | 13.08 | 13.24 | 13.61 | 13.60 | 12.73 | 12.40 |
| | BS | 14.03 | 13.17 | 13.49 | 13.65 | 13.65 | 13.01 | 12.49 | 12.28 |