## Supplementary Financial Data for the Fiscal Year ended March 31, 2011

1. Consolidated Results of Operations

	Fiscal year ended Mar. '10			Fiscal	year ended M	%Change Y/Y						
(Millions of yen)	1st Half	2nd Half	Full Year	1st Half	2nd Half	Full Year	2nd Half *1	Full Year *2				
Net sales	109,268	119,178	228,446	137,695	131,444	269,139	+10.3%	+17.8%				
Operating income	2,115	9,944	12,059	12,371	9,792	22,163	-1.5%	+83.8%				
Ordinary income	1,029	9,174	10,203	11,536	8,828	20,364	-3.8%	+99.6%				
Net income	-364	7,026	6,662	7,317	5,148	12,465	-26.7%	+87.1%				
Net income per share (yen)	-0.94	18.14	17.20	19.15	13.46	32.61	-25.8%	+89.6%				

	Fiscal year ended Mar. '10				1	Fiscal year er	4Q %Change			
(Millions of yen)	1Q	2Q	3Q	4Q	1Q	2Q	3Q	4Q	Q/Q *3	Y/Y *4
Net sales	51,837	57,430	58,716	60,461	67,891	69,803	67,500	63,944	-5.3%	+5.8%
Operating income	-605	2,720	4,449	5,494	6,024	6,346	5,597	4,194	-25.1%	-23.7%
Ordinary income	-1,101	2,130	3,988	5,185	5,600	5,935	5,117	3,710	-27.5%	-28.4%
Net income	-1,680	1,315	3,936	3,090	3,815	3,502	3,331	1,816	-45.5%	-41.2%
Net income per share (yen)	-4.32	3.38	10.16	8.06	9.99	9.16	8.71	4.75	-45.5%	-41.1%

2. Consolidated Sales and Operating Income by Business Segment

	FY ended	Fiscal	year ended N	/lar. '11	%Change Y/Y
(Millions of yen)	Mar. '10	1st Half	2nd Half	Full Year	Full Year *2
Machined components	99,291	54,962	52,879	107,841	+8.6%
Rotary components	74,185	51,597	49,542	101,139	+36.3%
Electronic devices and components	35,780	20,360	20,142	40,502	+13.2%
Other	19,189	10,774	8,883	19,657	+2.4%
Adjustment	-	-	-	-	-
Total sales	228,446	137,695	131,444	269,139	+17.8%
Machined components	20,634	14,411	13,677	28,088	+36.1%
Rotary components	-1,826	274	-498	-224	-
Electronic devices and components	5,384	2,805	1,355	4,160	-22.7%
Other	-684	458	40	498	-
Adjustment	-11,447	-5,578	-4,780	-10,358	-
Total operating income	12,059	12,371	9,792	22,163	+83.8%

<sup>\*</sup>Following amendments in the Japanese Accounting Standards, we have changed our Business Segment as above starting the fiscal year ended March 31, 2011.

		I	4Q %Change			
	(Millions of yen)	1Q	2Q	3Q	4Q	Q/Q *3
	Machined components	28,180	26,782	26,550	26,327	-0.8%
	Rotary components	24,889	26,707	25,275	24,266	-4.0%
	Electronic devices and components	9,707	10,653	10,932	9,209	-15.8%
	Other	5,114	5,660	4,741	4,140	-12.7%
	Adjustment	-	-	-	-	-
Т	otal sales	67,891	69,803	67,500	63,944	-5.3%
Г	Machined components	7,105	7,306	6,891	6,785	-1.5%
	Rotary components	8	265	16	-515	-
	Electronic devices and components	1,497	1,308	921	432	-53.1%
	Other	112	345	102	-63	-
	Adjustment	-2,699	-2,878	-2,334	-2,445	-
Т	otal operating income	6,024	6,346	5,597	4,194	-25.1%

<sup>\*</sup>Following amendments in the Japanese Accounting Standards, we have changed our Business Segment as above starting the fiscal year ended March 31, 2011.

3. Forecast for the Fiscal Year ending March 31, 2012

		%Change Y/Y Full Year	%Change Y/Y Full Year					
(Milliana of usa)	1st	1st Half		2nd Half				Range Lower
(Millions of yen)	Upper End	Lower End	Upper End	Lower End	Upper End	Lower End	End	End
Net sales	135,000	123,000	150,000	137,000	285,000	260,000	+5.9%	-3.4%
Operating income	9,700	8,100	14,800	12,900	24,500	21,000	+10.5%	-5.3%
Ordinary income	8,700	7,100	13,800	11,900	22,500	19,000	+10.5%	-6.7%
Net income	4,400	3,300	8,600	7,700	13,000	11,000	+4.3%	-11.8%
Net income per share (yen)	11.50	8.62	22.47	20.13	33.97	28.75	+4.2%	-11.8%

4. Forecast for the Consolidated Sales and Operating Income by Division

		Fiscal year ending Mar. '12					%Change Y/Y Full Year	
(Millions of yon)	1st	Half	2nd	Half	Full `	Year	Range Upper	Range Lower
(Millions of yen)	Upper End	Lower End	Upper End	Lower End	Upper End	Lower End	End	End
Machined components	53,600	49,500	56,400	52,100	110,000	101,600	+2.0%	-5.8%
Rotary components	52,100	47,200	62,100	55,400	114,200	102,600	+12.9%	+1.4%
Electronic devices and components	21,300	18,900	22,600	22,000	43,900	40,900	+8.4%	+1.0%
Other	8,000	7,400	8,900	7,500	16,900	14,900	-14.0%	-24.2%
Head office and adjustment	-	-	-	-	-	-	-	-
Total sales	135,000	123,000	150,000	137,000	285,000	260,000	+5.9%	-3.4%
Machined components	14,300	13,200	15,400	14,000	29,700	27,200	+5.7%	-3.2%
Rotary components	-300	-600	2,900	2,500	2,600	1,900	-	-
Electronic devices and components	950	800	1,650	1,600	2,600	2,400	-37.5%	-42.3%
Other	150	100	250	200	400	300	-19.7%	-39.8%
Head office and adjustment	-5,400	-5,400	-5,400	-5,400	-10,800	-10,800	-	-
Total operating income	9,700	8,100	14,800	12,900	24,500	21,000	+10.5%	-5.3%

5. Capital Expenditure, Depreciation, Research and Development Expenses

	FY ended		Assumption for the FY				
(Millions of yen)	Mar. '10	1Q	2Q	3Q	4Q	Full Year	ending Mar. '12
Capital expenditure	11,081	5,821	8,450	8,430	4,634	27,335	25,000
Depreciation	21,140	5,320	5,096	5,229	5,160	20,805	21,100
Research and development expenses	8,410	2,097	2,050	1,789	1,959	7,895	8,000

6. Exchange Rates

		FY ended		Assumption for the FY				
		Mar. '10	1Q	2Q	3Q	4Q	Full Year	ending Mar. '12
US\$	PL	93.04	92.81	86.58	82.99	81.78	86.04	84.00
	BS	93.04	88.48	83.82	81.49	83.15	83.15	84.00
EURO	PL	131.10	120.53	109.31	112.50	110.55	113.22	111.00
	BS	124.92	107.81	114.24	107.90	117.57	117.57	111.00
THAI BAHT	PL	2.74	2.86	2.70	2.75	2.67	2.75	2.80
	BS	2.87	2.72	2.76	2.70	2.75	2.75	2.80
RMB	PL	13.61	13.60	12.73	12.40	12.39	12.78	12.60
	BS	13.65	13.01	12.49	12.28	12.65	12.65	12.60

<sup>\*1 2</sup>nd Half % change Y/Y : 2nd half in comparison with the 2nd half of the previous fiscal year
\*2 Full Year % change Y/Y : Full year in comparison with the previous full year
\*3 4Q % change Q/Q : 4Q in comparison with 3Q
\*4 4Q % change Y/Y : 4Q in comparison with 4Q of the previous fiscal year