

**Supplementary Financial Data
for the Third Quarter of Fiscal Year ending March 31, 2004**

1. Consolidated Results of Operations

(Millions of yen)	Fiscal year ended Mar. 03					Fiscal year ending Mar. 04			3Q %Change	
	1Q	2Q	3Q	4Q	Full Year	1Q	2Q	3Q	Q/Q*1	Y/Y*2
Net sales	72,367	64,882	68,723	66,230	272,202	66,489	67,252	68,728	+2.2%	+0.0%
Operating income	6,031	4,145	5,519	3,657	19,352	4,259	5,208	4,531	-13.0%	-17.9%
Ordinary income	4,524	3,143	4,036	1,717	13,420	3,285	4,273	3,707	-13.2%	-8.2%
Income before income taxes	4,203	2,614	3,735	-10,057	495	2,177	4,122	3,590	-12.9%	-3.9%
Net income	1,903	640	1,889	-6,866	-2,434	421	2,305	1,622	-29.6%	-14.1%
Net income per share (Yen)	4.77	1.60	4.73	-17.20	-6.10	1.06	5.77	4.07	-29.5%	-14.0%

2. Consolidated Sales and Income by Segment

(Millions of yen)	Fiscal year ended Mar. 03					Fiscal year ending Mar. 04			3Q %Change	
	1Q	2Q	3Q	4Q	Full Year	1Q	2Q	3Q	Q/Q*1	Y/Y*2
Machined components	31,668	28,641	28,723	29,085	118,117	28,606	27,059	27,434	+1.4%	-4.5%
Bearing related products	26,420	23,638	23,845	24,035	97,938	23,959	23,169	23,324	+0.7%	-2.2%
Other machined components	5,249	5,002	4,879	5,050	20,180	4,646	3,892	4,109	+5.6%	-15.8%
Electronic devices and components	40,699	36,241	40,000	37,144	154,084	37,883	40,193	41,294	+2.7%	+3.2%
Rotary components	20,793	18,140	20,521	19,734	79,188	21,458	22,184	22,209	+0.1%	+8.2%
Other electronic devices	19,908	18,097	19,480	17,412	74,897	16,424	18,011	19,084	+6.0%	-2.0%
Total sales	72,367	64,882	68,723	66,230	272,202	66,489	67,252	68,728	+2.2%	+0.0%
Machined components	5,098	4,065	4,771	4,585	18,519	4,908	4,270	5,035	+17.9%	+5.5%
Electronic devices and components	933	80	748	-929	832	-648	937	-503	-	-
Total operating income	6,031	4,145	5,519	3,657	19,352	4,259	5,208	4,531	-13.0%	-17.9%

*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

3. Prospect for the full year and 4Q for the Fiscal Year ending March 31, 2004

(Millions of yen)	Full year ending Mar. 04			Full year ended Mar. 03 (C)	Y/Y (B-C)/C	Prospect for the 4Q ending Mar. 04
	Previous f'cst (A)	New f'cst (B)	New vs. Previous (B/A)			
Net sales	275,000	271,000	98.5%	272,202	-0.4%	68,531
Operating income	21,000	19,000	90.5%	19,352	-1.8%	5,002
Ordinary income	17,000	15,300	90.0%	13,420	+14.0%	4,035
Income before income taxes	16,000	14,100	88.1%	495	+2748.5%	4,211
Net income	8,500	6,700	78.8%	-2,434	-	2,352
Net income per share (Yen)	21.30	16.79	78.8%	-6.10	-	5.89

4. Prospect for the Consolidated Sales and Operating Income by Segment

(Millions of yen)	Full year ending Mar. 04			Full year ended Mar. 03 (C)	Y/Y (B-C)/C	Prospect for the 4Q ending Mar. 04
	Previous f'cst (A)	New f'cst (B)	New vs. Previous (B/A)			
Machined components	115,000	111,500	97.0%	118,117	-5.6%	28,401
Bearing related products	97,400	94,750	97.3%	97,938	-3.3%	24,298
Other machined components	17,600	16,750	95.2%	20,180	-17.0%	4,103
Electronic devices and components	160,000	159,500	99.7%	154,084	+3.5%	40,130
Rotary components	89,700	88,250	98.4%	79,188	+11.4%	22,399
Other electronic devices	70,300	71,250	101.4%	74,897	-4.9%	17,731
Total sales	275,000	271,000	98.5%	272,202	-0.4%	68,531
Machined components	19,500	19,700	101.0%	18,519	+6.4%	5,487
Electronic devices and components	1,500	-700	-	832	-	-486
Total operating income	21,000	19,000	90.5%	19,352	-1.8%	5,002

5. Capital Expenditure, Depreciation, Research and Development Costs

(Millions of yen)	Full year ended Mar. 03	Fiscal year ending Mar. 04			Prospect for the 4Q ending Mar. 04	Prospect for the full year ending Mar. 04
		1Q	2Q	3Q		
Capital expenditure	16,382	5,074	4,810	3,322	3,994	17,200
Depreciation (Including Intangible Fixed Assets)	22,826	5,476	5,577	5,352	5,745	22,150
Research and development costs	9,741	2,468	2,400	2,313	2,319	9,500

6. Exchange Rates

		Full year ended Mar. 03	Fiscal year ending Mar. 04			Assumption for the 4Q ending Mar. 04
			1Q	2Q	3Q	
US\$	PL	122.29	119.38	119.05	109.83	107.13
	BS	120.20	119.80	111.25	107.13	107.13
S'PORE\$	PL	69.08	67.99	67.73	63.44	62.94
	BS	68.01	68.12	64.37	62.94	62.94
THAI BAHT	PL	2.86	2.81	2.85	2.75	2.71
	BS	2.80	2.84	2.78	2.71	2.71
RMB	PL	14.77	14.41	14.39	13.28	12.94
	BS	14.48	14.46	13.50	12.94	12.94