

## Consolidated Financial Results

for the first quarter of the fiscal year ending April 30, 2011

*For Immediate Release*

Scheduled Filing Date of Quarterly Report: September 14, 2010

Scheduled Date of Commencement of Dividend Payment:

Supplementary Documents for Quarterly Results: Yes

Quarterly Results Presentation: None

(Figures are rounded down to million yen.)

### 1. Consolidated performance for the first quarter of the fiscal year ending April 30, 2011

(May 1, 2010 - July 31, 2010)

(1) Consolidated results of operations – cumulative (% changes as compared with the corresponding period of the previous fiscal year)

	Net sales		Operating income		Ordinary income		Net income	
	Million yen		Million yen		Million yen		Million yen	
7/31/2010	97,077	8.2%	5,950	46.4%	5,504	41.6%	2,648	35.6%
7/31/2009	89,708	-0.1%	4,064	83.8%	3,886	63.2%	1,953	81.5%

	Net income per share	Net income per share (diluted)
	Yen	Yen
7/31/2010	21.41	21.34
7/31/2009	15.70	15.66

(2) Consolidated financial position

	Total assets	Net assets	Shareholders' equity ratio	Net assets per share
	Million yen	Million yen		Yen
7/31/2010	188,711	99,681	52.8%	804.97
4/30/2010	179,846	100,455	55.8%	808.37

Note: Equity: 7/31/2010 99,568 million yen 4/30/2010 100,316 million yen

Note: The above information per share pertains to common stock. For information per share of Class-A Preferred Stock, refer to "Reference" below.

### 2. Dividends

(Record date)	Dividend per share				
	First quarter end	Second quarter end	Third quarter end	Year end	Full year
	Yen	Yen	Yen	Yen	Yen
4/30/2010	-	19.00	-	19.00	38.00
4/30/2011	-				
4/30/2011 (Forecast)		19.00	-	19.00	38.00

Note: Revision of forecast for dividends in the first quarter: None

Note: The above "Dividends" pertains to common stock. For "Dividends" for Class-A Preferred Stock, refer to "Reference" below.

### 3. Forecasted consolidated operation results for the fiscal year ending April 30, 2011 (May 1, 2010 - April 30, 2011)

(% changes as compared with the corresponding period of the previous fiscal year)

	Net sales		Operating income		Ordinary income		Net income		Net income per share
	Million yen		Million yen		Million yen		Million yen		Yen
10/31/2010	182,300	1.6%	9,700	5.9%	9,100	4.4%	4,800	2.1%	37.41
4/30/2011	340,000	2.1%	13,200	6.0%	12,100	3.6%	6,200	3.4%	47.33

Note: Revision of forecasted consolidated operation results for the fiscal year ending April 30, 2011 in the first quarter: None

Note: The above "Net income per share" pertains to common stock. For "Net income per share" for Class-A Preferred Stock, refer to "Reference" below.

**4. Others** (For details, please refer to “2. Other Information” on page 3 in the Attachment.)

- (1) Changes in important subsidiaries during the period: None

Note: Indicates changes in specific subsidiaries accompanied by a change in the scope of consolidation during the quarterly period.

- (2) Application of simplified accounting methods and special accounting methods: Yes

Note: Indicates whether simplified accounting treatment or special accounting treatment has been used in preparing the quarterly consolidated financial statements.

- (3) Changes in accounting treatment principles and procedures or presentation methods, etc.

. Changes associated with revisions in accounting standards: Yes

. Other changes: None

Note: Indicates any changes in accounting treatment principles and procedures or presentation methods, etc. for the preparation of quarterly consolidated financial statements included in “Changes in the basis for preparing quarterly consolidated financial statements.”

- (4) Shares outstanding (common stock)

. Numbers of shares outstanding (including treasury stock)	7/31/2010	91,212,380 shares	4/30/2010	91,212,380 shares
. Numbers of treasury stock	7/31/2010	2,002,585 shares	4/30/2010	2,008,298 shares
. Average number of shares during the period (consolidated, cumulative from the beginning of the fiscal year)				
	7/31/2010	89,205,154 shares	7/31/2009	89,197,019 shares

Note: The above “Shares outstanding” pertains to common stock. For “Shares outstanding” for Class-A Preferred Stock, refer to “Reference” on the next page.

Note: Indication of quarterly review procedure implementation status

These quarterly financial results fall outside the quarterly review requirements as provided in the Financial Instruments and Exchange Law. The review of quarterly consolidated financial statements as provided in the Financial Instruments and Exchange Law had not been completed as of the date of this Consolidated Financial Results for the Three-Month Period Ended July 31, 2010.

Note: Request for appropriate use of the business outlook and other special remarks

The forecasts are based on information available to the management at the time of an announcement. Due to variable factors, actual results may be different from the forecast figures. For the basis of presumption of the forecasted operation results and the notes on its use, refer to “(3) Qualitative Information Regarding Forecasts for Consolidated Operating Results,” on page 2 in the Attachment.

