

Quarterly Financial Data

Nine months ended December 31, 2009

February 8, 2010

=== Contents ===

- P1 Cover sheet, Contents
- P2 Consolidated BS
- P3 Consolidated PL
- P4 Consolidated CF
- P5 Business Segments
- P6 Geographical Segments



CONSOLIDATED BALANCE SHEETS

million yen

	FY 2009	FY 2010			
	4Q As of Mar. 31, 2009	1Q As of Jun. 30, 2009	2Q As of Sep. 30, 2009	3Q As of Dec. 31, 2009	4Q As of Mar. 31, 2010
Current assets	14,479	13,917	14,170	14,433	
Cash and cash equivalents	4,017	4,102	3,949	3,733	
Trade notes and accounts receivable	6,221	5,963	6,673	7,051	
Inventories	3,391	3,096	2,926	3,076	
Other current assets	850	755	621	571	
Fixed assets	9,313	9,133	8,738	8,569	
Tangible fixed assets	8,187	7,997	7,929	7,799	
Intangible fixed assets	220	208	336	321	
Investments and other assets	904	927	472	448	
Total assets	23,793	23,051	22,909	23,003	
Current liabilities	11,385	11,087	11,264	11,513	
Trade notes and accounts payable	3,537	3,555	4,247	4,706	
Short-term interest-bearing debt	5,888	5,926	5,909	5,705	
Other current liabilities	1,958	1,605	1,107	1,102	
Long-term liabilities	7,161	7,233	7,478	7,241	
Long-term interest-bearing debt	4,350	4,524	5,155	4,970	
Other Long-term liabilities	2,810	2,709	2,323	2,270	
Total liabilities	18,546	18,321	18,743	18,754	
Total net assets	5,247	4,729	4,165	4,248	
Total liabilities and net assets	23,793	23,051	22,909	23,003	

interest-bearing debt	10,239	10,451	11,064	10,676	
interest-bearing debt (except lease unpaid)	9,895	10,090	10,686	10,330	

CONSOLIDATED STATEMENTS OF INCOME

million yen

	FY 2010						
	1Q Apr 09 - Jun 09	2Q Jul 09 - Sep 09	3Q Oct 09 - Dec 09	4Q Jan 10 - Mar 10	1st Half Apr 09 - Sep 09	2nd Half Oct 09 - Mar 10	Full Year Apr 09 - Mar 10
Net sales	6,726	7,520	7,622		14,247		
Cost of sales	5,598	5,781	6,025		11,379		
Gross profit	1,127	1,739	1,597		2,867		
(Gross profit ratio)	(16.8 %)	(23.1 %)	(21.0 %)		(20.1 %)		
Selling, general and administrative expenses	1,678	1,556	1,581		3,235		
(Selling, general and administrative expenses ratio)	(25.0 %)	(20.7 %)	(20.8 %)		(22.7 %)		
Operating income	-550	182	15		-368		
(Operating income ratio)	(-8.2 %)	(2.4 %)	(0.2 %)		(-2.6 %)		
Non-operating revenues (expenses)	-71	-140	-20		-212		
Ordinary income	-622	41	-5		-580		
(Ordinary income ratio)	(-9.3 %)	(0.6 %)	(-0.1 %)		(-4.1 %)		
Extraordinary gain (loss)	37	-59	7		-22		
Income before income taxes	-585	-17	2		-602		
Income taxes	27	54	23		82		
Minority interests	-97	-39	-108		-136		
Net income	-515	-33	87		-548		
(Net income ratio)	(-7.7 %)	(-0.4 %)	(1.1 %)		(-3.8 %)		
Capital investment	290	317	103		607		
Depreciation cost	318	330	260		649		
Research and development cost	95	93	88		189		

CONSOLIDATED STATEMENTS OF CASH FLOWS

million yen

	FY 2010						
	1Q Apr 09 - Jun 09	2Q Jul 09 - Sep 09	3Q Oct 09 - Dec 09	4Q Jan 10 - Mar 10	1st Half Apr 09 - Sep 09	2nd Half Oct 09 - Mar 10	Full Year Apr 09 - Mar 10
Cash flows from operating activities	-71	-457	322		-529		
Cash flows from investing activities	-124	120	-168		-3		
Cash flows from financing activities	238	365	-412		604		
Effect of exchange rate changes on cash and cash equivalents	21	-116	37		-95		
Net increase (decrease) in cash and cash equivalents	63	-86	-221		-22		
Cash and cash equivalents at the beginning of the year	3,672	3,728	3,679		3,672		
Increase in cash and cash equivalents from newly consolidated subsidiary	-	49	-		49		
Decrease in cash and cash equivalents resulting from exclusion of subsidiaries from consolidation	-7	-11	-		-19		
Cash and cash equivalents at the end of the year	3,728	3,679	3,457		3,679		

BUSINESS SEGMENTS

million yen

	FY 2010						
	1Q Apr 09 - Jun 09	2Q Jul 09 - Sep 09	3Q Oct 09 - Dec 09	4Q Jan 10 - Mar 10	1st Half Apr 09 - Sep 09	2nd Half Oct 09 - Mar 10	Full Year Apr 09 - Mar 10
Precision springs							
Net sales	2,802	3,122	3,298		5,925		
Operating income	-137	185	263		47		
(Operating income ratio)	(-4.9 %)	(5.9 %)	(8.0 %)		(0.8 %)		
Precision component parts							
Net sales	1,005	1,210	881		2,216		
Operating income	-215	2	-284		-212		
(Operating income ratio)	(-21.5 %)	(0.2 %)	(-32.3 %)		(-9.6 %)		
Motors							
Net sales	855	982	999		1,837		
Operating income	-60	22	0		-38		
(Operating income ratio)	(-7.1 %)	(2.3 %)	(0.0 %)		(-2.1 %)		
Plastics							
Net sales	2,062	2,205	2,442		4,268		
Operating income	-137	-31	36		-169		
(Operating income ratio)	(-6.7 %)	(-1.5 %)	(1.5 %)		(-4.0 %)		
Consolidated							
Net sales	6,726	7,520	7,622		14,247		
Operating income	-550	182	15		-368		
(Operating income ratio)	(-8.2 %)	(2.4 %)	(0.2 %)		(-2.6 %)		

Sales Composition Ratio

Precision springs	41.7 %	41.5 %	43.3 %		41.6 %		
Precision component parts	14.9 %	16.1 %	11.6 %		15.6 %		
Motors	12.7 %	13.1 %	13.1 %		12.9 %		
Plastics	30.7 %	29.3 %	32.0 %		30.0 %		

GEOGRAPHICAL SEGMENTS

million yen

	FY 2010						
	1Q Apr 09 - Jun 09	2Q Jul 09 - Sep 09	3Q Oct 09 - Dec 09	4Q Jan 10 - Mar 10	1st Half Apr 09 - Sep 09	2nd Half Oct 09 - Mar 10	Full Year Apr 09 - Mar 10
Japan							
Net sales	5,193	5,928	6,057		11,121		
Operating income	-593	30	-72		-563		
(Operating income ratio)	(-11.4 %)	(0.5 %)	(-1.2 %)		(-5.1 %)		
United States							
Net sales	414	341	211		755		
Operating income	-4	-3	-26		-8		
(Operating income ratio)	(-1.2 %)	(-1.1 %)	(-12.6 %)		(-1.1 %)		
Europe							
Net sales	181	190	256		371		
Operating income	-3	4	-9		0		
(Operating income ratio)	(-2.0 %)	(2.4 %)	(-3.9 %)		(0.2 %)		
Asia							
Net sales	937	1,061	1,095		1,998		
Operating income	42	120	125		162		
(Operating income ratio)	(4.5 %)	(11.3 %)	(11.4 %)		(8.1 %)		
Consolidated							
Net sales	6,726	7,520	7,622		14,247		
Operating income	-550	182	15		-368		
(Operating income ratio)	(-8.2 %)	(2.4 %)	(0.2 %)		(-2.6 %)		

Sales Composition Ratio

Japan	77.2 %	78.8 %	79.5 %		78.1 %		
United States	6.2 %	4.5 %	2.8 %		5.3 %		
Europe	2.7 %	2.5 %	3.4 %		2.6 %		
Asia	13.9 %	14.1 %	14.4 %		14.0 %		