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Explanatory Information for the First Half of Consolidated Fiscal 2005 ending March 2006**1. Forecast of consolidated operating results for the fiscal year ending March 31, 2006**

(Million yen: amounts less than one million yen are omitted)

	Consolidated			Non-consolidated	
	Six-month ended Sept. 30, 2005	Fiscal 2005, forecasted		Six-month ended Sept. 30, 2005	Fiscal 2005, forecasted
Net sales	71,739	149,000	Net sales	53,403	107,000
Operating income	7,340	13,800	Operating income	5,901	10,500
Ordinary income	6,940	13,000	Ordinary income	6,151	10,800
Net income	3,928	7,100	Net income	3,736	6,900

(Consolidated Segment Information)

(Million yen: amounts less than one million yen are omitted)

	Six-month ended Sept. 30, 2005	Fiscal 2005, forecasted
Net sales		
Precision Equipment	18,076	36,000
Transport Equipment	17,880	37,500
Aircraft and Oil Hydraulic Equipment	18,961	39,500
Industrial Equipment	16,821	36,000
Total	71,739	149,000
Operating income		
Precision Equipment	3,501	6,200
Transport Equipment	1,440	2,800
Aircraft and Oil Hydraulic Equipment	966	1,400
Industrial Equipment	1,431	3,400
Total	7,340	13,800

2. Investment, Finance and Number of employees

(Million yen: amounts less than one million yen are omitted)

	Consolidated	Consolidated	Consolidated
	Six-month ended Sept. 30, 2005	Six-month ended Sept. 30, 2004	Term ended Mar.31, 2005
1. Capital expenditure	2,083	1,979	5,194
(those for fixed assets, included)	(2,009)	(1,857)	(5,015)
2. Depreciation and amortization	2,167	2,123	4,490
(those for fixed assets, included)	(1,973)	(2,002)	(4,188)
3. Research and development	1,734	1,906	3,706
4. Interest-bearing debt	24,649	29,508	25,038
5. Net interest income (expense)	(-94)	(-196)	(-363)
6. Number of employees at end of term (Persons)	4,143	4,071	4,025

<Reference>

Consolidated Segment Information

Net sales

(Million yen: amounts less than one million yen are omitted)

	Six-month ended Sept. 30, 2005		Six-month ended Sept. 30, 2004		Term ended Mar.31, 2005	
	Amount	Percentage	Amount	Percentage	Amount	Percentage
Precision Equipment	18,076	25.2	15,099	22.7	32,648	23.7
Transport Equipment	17,880	24.9	17,241	25.9	35,807	26.0
Aircraft and Oil Hydraulic Equipment	18,961	26.4	17,533	26.4	34,272	24.8
Industrial Equipment	16,821	23.5	16,664	25.0	35,232	25.5
Total	71,739	100.0	66,538	100.0	137,960	100.0

Operating income

(Million yen: amounts less than one million yen are omitted)

	Six-month ended Sept. 30, 2005		Six-month ended Sept. 30, 2004		Term ended Mar.31, 2005	
	Amount	Operating income margin	Amount	Operating income margin	Amount	Operating income margin
Precision Equipment	3,501	19.4	2,321	15.4	5,099	15.6
Transport Equipment	1,440	8.1	864	5.0	2,177	6.1
Aircraft and Oil Hydraulic Equipment	966	5.1	675	3.9	783	2.3
Industrial Equipment	1,431	8.5	1,381	8.3	3,227	9.2
Total	7,340	10.2	5,242	7.9	11,287	8.2