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**Interim Consolidated Financial Flash Report
for the Fiscal Year Ending March 31, 2008**

November 7, 2007

Name of Listed Company	ZEON CORPORATION	Listed Stock Exchanges	Tokyo Stock Exchange and Osaka Securities Exchange
Ticker Code	4205	(URL http://www.zeon.co.jp)	
Representative Contact	President & CEO Managing Director and General Manager, Finance & Accounting Department	Name	Naozumi Furukawa
		Name	Tadayuki Minami
Scheduled Date of the Submission of the Semi-annual Securities Report	December 27, 2007	TEL	+81-3-3216-1412
		Scheduled Date of dividend payments	From November 30, 2007

Note: All amounts less than one million yen in the tables of the consolidated statements are rounded off, and those of the non-consolidated statements are discarded.

1. Consolidated Performance for the Interim Period Ended September 30, 2007 (From April 1, 2007, to September 30, 2007)

(1) Consolidated Operating Results

Note: The percentage figures respectively indicate year-on-year changes from the previous interim period.

	Net sales		Operating income		Ordinary income		Net income	
	Millions of yen	%	Millions of yen	%	Millions of yen	%	Millions of yen	%
Interim period ended September 30, 2007	145,955	5.3	14,000	2.4	12,899	(6.4)	7,144	(9.7)
Interim period ended September 30, 2006	138,620	11.1	13,677	6.4	13,775	7.8	7,909	8.5
Fiscal year ended March 31, 2007	281,613	–	30,175	–	29,795	–	17,077	–

	Net income per share	Fully diluted net income per share
	Yen	Yen
Interim period ended September 30, 2007	30.01	30.00
Interim period ended September 30, 2006	33.23	33.22
Fiscal year ended March 31, 2007	71.74	71.72

Reference: Equity in earnings (losses) of unconsolidated subsidiaries and affiliates, net:

Interim period ended September 30, 2007	(¥ 0 million)
Interim period ended September 30, 2006	(¥ 0 million)
Fiscal year ended March 31, 2007	¥ 27 million

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(2) Consolidated Financial Position

	Total assets	Net assets	Equity ratio	Net assets per share
	Millions of yen	Millions of yen	%	Yen
As of September 30, 2007	343,675	123,354	34.8	502.34
As of September 30, 2006	306,553	103,753	32.8	421.93
As of March 31, 2007	315,448	115,180	35.4	469.17

Reference: Equity:

As of September 30, 2007	¥ 119,587 million
As of September 30, 2006	¥ 100,432 million
As of March 31, 2007	¥ 111,675 million

(3) Consolidated Cash Flows

	Cash flows from operating activities	Cash flows from investing activities	Cash flows from financing activities	Cash and cash equivalents at end of period
	Millions of yen	Millions of yen	Millions of yen	Millions of yen
Interim period ended September 30, 2007	13,355	(11,416)	(1,946)	7,018
Interim period ended September 30, 2006	11,082	(13,542)	3,272	8,133
Fiscal year ended March 31, 2007	23,633	(31,685)	7,028	6,483

2. Cash Dividends

Record Date	Cash dividend per share		
	Interim	Year-end	Full year
	Yen	Yen	Yen
Year ended March 31 2007	4.00	6.00	10.00
Year ending March 31 2008	6.00	—	12.00
Year ending March 31, 2008 (Forecast)	—	6.00	

3. Projected Consolidated Performance for the Year Ending March 31, 2008**(From April 1, 2007, to March 31, 2008)**

Note: The percentage figures respectively indicate changes from the previous year.

	Net sales		Operating income		Ordinary income		Net income		Net income per share
	Millions of yen	%	Millions of yen	%	Millions of yen	%	Millions of yen	%	Yen
Year ending March 31, 2008 (full year)	300,000	6.5	31,000	2.7	30,500	2.4	17,800	4.2	74.77

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4. Other Matters

- (1) Significant Changes of Specified Subsidiaries (“Changes of specified subsidiaries accompanied by Change in Scope of Consolidation): None
- (2) Changes in accounting principle, procedures and presentation on preparation of consolidated financial statements (stated on Changes of important matters on basis of preparing the consolidated financial statements”)
- (i) Changes due to amendment of accounting standards: Applicable
- (ii) Changes except above (i) : None
- (3) Number of shares outstanding (Common stock)
- (i) Number of shares outstanding at the end of the period (including treasury stock)
- | | |
|---|--------------------|
| Interim period ended September 30, 2007 | 242,075,556 shares |
| Interim period ended September 30, 2006 | 242,075,556 shares |
| Fiscal year ended March 31, 2007 | 242,075,556 shares |
- (ii) Number of treasury stock outstanding
- | | |
|---|------------------|
| Interim period ended September 30, 2007 | 4,016,453 shares |
| Interim period ended September 30, 2006 | 4,043,619 shares |
| Fiscal year ended March 31, 2007 | 4,048,429 shares |

Reference

Summary of Non-consolidated Performance

1. Non-consolidated Performance for the Interim Period Ended September 30, 2007 (From April 1, 2007, to September 30, 2007)

(1) Non-Consolidated Operating Results

Note: The percentage figures respectively indicate year-on-year changes from the previous interim period.

	Net sales		Operating income		Ordinary income		Net income	
	Millions of yen	%	Millions of yen	%	Millions of yen	%	Millions of yen	%
Interim period ended September 30, 2007	87,115	6.2	8,060	3.6	9,165	(5.0)	5,786	(7.4)
Interim period ended September 30, 2006	82,057	15.0	7,782	3.7	9,643	16.6	6,247	27.1
Fiscal year ended March 31, 2007	170,111	–	18,451	–	20,843	–	13,108	–

	Net income per share
	Yen
Interim period ended September 30, 2007	24.31
Interim period ended September 30, 2006	26.25
Fiscal year ended March 31, 2007	55.07

(2) Non-consolidated Financial Position

	Total assets	Net assets	Equity ratio	Net assets per share
	Millions of yen	Millions of yen	%	Yen
As of September 30, 2007	276,235	99,405	35.9	417.10
As of September 30, 2006	241,466	86,210	35.7	362.04
As of March 31, 2007	249,443	93,994	37.6	394.47

Reference: Equity:

As of September 30, 2007	¥ 99,294 million
As of September 30, 2006	¥ 86,176 million
As of March 31, 2007	¥ 93,893 million

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**2. Projected Non-consolidated Performance for the Year Ending March 31, 2008
(From April 1, 2007, to March 31, 2008)**

Note: The percentage figures respectively indicate changes from the previous year.

	Net sales		Operating income		Ordinary income		Net income		Net Income per Share
	Millions of yen	%	Millions of yen	%	Millions of yen	%	Millions of yen	%	Yen
Year ending March 31, 2008 (full year)	188,400	10.8	20,000	8.4	21,000	0.8	13,000	(0.8)	54.61

Note

The above projected non-consolidated performance is a revision of the performance forecasts for the year ending March 31, 2008, as announced on May 16, 2007, reflecting the current business climate. There is no change to consolidated performance forecasts. The projected performance figures in this report are based on information available to ZEON's management at the time this report was prepared and are subject to potential risks and uncertainty. Accordingly, users should be aware that actual results may differ materially from any expressed future performance herein due to various factors. See page 6 for further information on forecasts.

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1. Operating Results

Analysis of Operating Results

(1) Overview of the Interim Period Ended September 30, 2007

The Japanese economy in the consolidated interim period that ended September 30, 2007 continued on a steady course of recovery on the back of an increase in capital spending from improved corporate earnings, and an increase in consumer spending. But destabilizing factors also exist, such as the run-up in costs of raw materials associated with escalating oil prices and the impact on real economies of the “subprime loan crisis” that has arisen in the US real-estate credit market.

In the petrochemicals industry, the price of crude oil and naphtha escalated and raw materials stayed high. On the other hand, demand continued favorably because of a recovery in the domestic economy and steady exports to the Asian market. In the semiconductor and LCD material-related business, demand was strong, but faced continued severe environment because of reducing sales prices.

Against this backdrop, the ZEON Group strove to thoroughly reduce expenses through its ZΣ activities. In its elastomers business segment, the ZEON Group continued to revise its sales prices and implement sales strategies for better profitability while in the specialty materials business segment, the Group strove to expand the business and develop new products.

As a result of these factors, the consolidated net sales for the interim period ended September 30, 2007 were 145,955 million yen (5.3% increase year on year), the operating income was 14,000 million yen (2.4% increase), the ordinary income was 12,899 million yen (6.4% decrease), and the net income was 7,144 million yen (9.7% decrease).

(2) Overview of Business Segments

(Elastomers)

Domestic sales of Synthetic Rubbers were supported by continued steady demand from major users, the automobile and tire industries. As a result, sales volume and net sales increased year on year. Export sales were supported by strong demand particularly from China and the rest of Asia, but performed lower in sales volume year on year because of partial shipment adjustments due to the circumstances of warehouse stock. Net sales, however, increased year on year, due to the revision of sales prices and impact of a weaker yen. As for the overseas subsidiaries, sales of the U.S. subsidiaries grew steadily while the net sales of the U.K. subsidiary increased and their profitability was recovered. In sum, net sales of the overall Synthetic rubber sales increased year on year. Operating income increased year on year due to steady growth in the overseas subsidiaries, despite domestic operating income dropping because of difficulty to pass on the cost increase of material prices to sales prices to customers.

Regarding domestic sales of Synthetic Latices, we managed to decrease the sales for paper use, which was unprofitable, rather to increase the sales for specialty products. Through these efforts, together with sales prices revision, net sales increased year on year. In export sales, sales of Synthetic Latices for gloves rose. As a result, overall sales and operating income of synthetic latices increased year on year.

In Chemicals, sales volume of thermoplastic elastomer “SIS” continued to grow favorably. The sales volume of hydrocarbon resins decreased, partly due to an adjustment of inventory, but sales improved year on year as a result of revising the sales price. The Thai subsidiary for hydrocarbon resins also continued to perform favorably. As a result, overall Chemicals sales increased year on year. Operating income, however, decreased because the cost increase from the rise in material prices could not be absorbed.

As a result of these factors, segmental net sales for the interim period ended September 30, 2007 were 93,569 million yen (6.4% increase year on year), and operating income was 9,049 million yen (6.6% increase).

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(Specialty Materials)

In the Specialty Plastics (cyclo-olefin polymer) business, sales volume of ZEONOR FILM, optical films for LC panels increased and net sales rose year on year despite of the sales price decline. Sales of other molded products, however, dropped. Net sales for ZEONEX series plastic for optical lenses and medical uses rose in line with a steady growth of mobile phone and camera sales. Consequently, overall net sales of Specialty Plastics increased year on year, but operating income decreased due to a decrease in sales prices and an increase in selling, general and administrative expenses such as R&D expenses.

For Information Materials, toner sales rose steadily but etching gas sales remained low. As a result, both net sales and operating income from overall information materials increased year on year.

For Specialty Chemicals, the sale volume of synthetic aroma chemicals grew favorably, and both sales and operating income of chemicals overall increased year on year.

As a result of these factors, net sales of the Specialty Materials business segment were 24,883 million yen (6.8% increase year on year) and operating income was 4,677 million yen (8.7% decrease).

(Other Businesses)

In other businesses segment, there is no big change from the same period of the previous year. Segmental net sales were 28,671 million yen (2.6% increase year on year), and operating income was 317 million yen (261 million yen increase) due to the cost reduction in our health material business.

(3) Other Matters

On May 7, 2007 the Company and its European subsidiaries received a Statement of Objections from the European Commission with respect to an investigation into the NBR (acrylonitrile butadiene rubber) market in Europe. This Statement of Objections was issued in the course of the European Commission's ongoing investigation. The Company studied the Statement of Objections in detail and has filed an answer to the European Commission.

(4) Future Outlook

As for the outlook for the full fiscal year, oil prices are expected to be higher, interest rates are forecasted to rise, and the subprime loan funds will be viewed as bad debts. The Japanese economy will be affected by these problems. This year is the last year of "PZ-3" 3-year medium term management plan. The ZEON Group is taking on various challenges to achieve the "PZ-3".

Consolidated earnings forecasts for the full fiscal year ending March 31, 2008 are based on the assumption that the exchange rate will average 115 yen/\$ in the second half, and that naphtha prices will average 63,000 yen/KL. On this basis, net sales are expected to increase by 6.5% year on year, to 300.0 billion yen, operating income is expected to increase by 2.7% year on year, to 31.0 billion yen, ordinary income is forecasted to rise 2.4% year on year, to 30.5 billion yen, and net income is expected to increase by 4.2% year on year, to 17.8 billion yen. These figures are unchanged from the Company's initial projections.

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2. Interim Consolidated Financial Statements

(1) Interim Consolidated Balance Sheets

(Millions of yen)

Account item	Previous interim period (As of September 30, 2006)		Current interim period (As of September 30, 2007)		Previous year (As of March 31, 2007)	
	Amount	Composition Ratio (%)	Amount	Composition Ratio (%)	Amount	Composition Ratio (%)
(Assets)						
Current assets						
Cash and bank deposits	8,439		7,365		6,838	
Notes and accounts receivable—trade	63,525		68,932		61,226	
Marketable securities	2		0		-	
Inventories	44,620		54,004		52,021	
Accounts receivable—other	31,613		31,288		30,710	
Other current assets	7,352		8,246		4,807	
Allowance for doubtful accounts	(109)		(117)		(113)	
Total current assets	155,441	50.7	169,718	49.4	155,489	49.3
Fixed assets						
Property, plant and equipment						
Buildings and structures	27,638		30,781		28,391	
Machinery, equipment and vehicles	44,823		50,277		45,271	
Land	13,848		14,028		13,915	
Other property, plant and equipment	11,352		17,833		14,071	
Total property, plant and equipment	97,661		112,919		101,647	
Intangible assets	6,053		5,606		5,782	
Investments and other assets						
Investment securities	41,841		50,034		47,030	
Other investments and other assets	6,116		5,865		5,969	
Allowance for doubtful accounts	(564)		(470)		(473)	
Total investments and other assets	47,394		55,429		52,526	
Total fixed assets	151,108	49.3	173,954	50.6	159,955	50.7
Deferred charges	4	0.0	3	0.0	3	0.0
Total assets	306,553	100.0	343,675	100.0	315,448	100.0

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(Millions of yen)

Account item	Previous interim period (As of September 30, 2006)		Current interim period (As of September 30, 2007)		Previous year (As of March 31, 2007)	
	Amount	Composition Ratio (%)	Amount	Composition Ratio (%)	Amount	Composition Ratio (%)
(Liabilities)						
Current liabilities						
Notes and accounts payable—trade	85,322		88,544		81,959	
Short-term loans payable	25,638		25,009		23,231	
Commercial paper	-		3,998		4,998	
Accounts payable—other	14,477		21,850		-	
Reserves	2,611		3,554		1,951	
Other current liabilities	14,449		15,709		25,867	
Total current liabilities	142,496	46.5	158,663	46.2	138,005	43.8
Long-term liabilities						
Bonds payable	20,000		20,000		20,000	
Long-term loans payable	15,193		19,436		20,348	
Allowance for employees' retirement benefits	11,284		9,663		10,243	
Other reserves	749		811		1,037	
Negative goodwill	305		218		262	
Other long-term liabilities	12,772		11,529		10,372	
Total long-term liabilities	60,304	19.7	61,658	17.9	62,262	19.7
Total liabilities	202,800	66.2	220,321	64.1	200,267	63.5
(Net assets)						
Shareholders' equity						
Common stock	24,211	7.9	24,211	7.0	24,211	7.7
Capital surplus	18,372	6.0	18,379	5.4	18,372	5.8
Retained earnings	52,326	17.1	66,495	19.4	60,542	19.2
Treasury stock, at cost	(4,438)	(1.5)	(4,410)	(1.3)	(4,445)	(1.4)
Total shareholders' equity	90,471	29.5	104,676	30.5	98,681	31.3
Valuation and translation adjustments						
Net unrealized holding gain on available-for-sale securities	12,056	3.9	14,890	4.3	13,872	4.4
Deferred gains (losses) on hedges	34	0.0	8	0.0	12	0.0
Foreign currency translation adjustments	(1,123)	(0.4)	829	0.2	(101)	(0.0)
Minimum pension liabilities	(1,005)	(0.3)	(816)	(0.2)	(789)	(0.3)
Total valuation and translation adjustments	9,962	3.2	14,911	4.3	12,995	4.1
Stock acquisition rights	34	0.0	111	0.0	101	0.0
Minority interests	3,287	1.1	3,656	1.1	3,403	1.1
Total net assets	103,753	33.8	123,354	35.9	115,180	36.5
Total liabilities and net assets	306,553	100.0	343,675	100.0	315,448	100.0

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(2) Interim Consolidated Statements of Income

(Millions of yen)

Account item	Previous interim period (From April 1, 2006, to September 30, 2006)		Current interim period (From April 1, 2007, to September 30, 2007)		Previous fiscal year (From April 1, 2006, to March 31, 2007)				
	Amount	Percentage (%)	Amount	Percentage (%)	Amount	Percentage (%)			
Net sales	138,620	100.0	145,955	100.0	281,613	100.0			
Cost of sales	101,641	73.3	107,689	73.8	203,164	72.1			
Gross profit	36,979	26.7	38,266	26.2	78,449	27.9			
Selling, general and administrative expenses	23,303	16.8	24,266	16.6	48,274	17.2			
Operating income	13,677	9.9	14,000	9.6	30,175	10.7			
Nonoperating income									
Interest income	90		136		234				
Dividend income	456		625		954				
Foreign exchange gain	20		—		125				
Rental income	35		29		102				
Gain on sales of utilities	144		135		258				
Subsidy	117		134		350				
Other nonoperating income	214	1,075	0.7	374	1,433	1.0	737	2,760	1.0
Nonoperating expenses									
Interest expense	456		685		1,083				
Loss on disposal of inventories	245		1,502		1,488				
Other nonoperating expenses	276	977	0.7	347	2,534	1.8	570	3,141	1.1
Ordinary income		13,775	9.9		12,899	8.8		29,795	10.6
Extraordinary gains									
Gain on sales of fixed assets	1		—		1				
Reversal of allowance for doubtful accounts	50		13		54				
Other	0	52	0.0	1	14	0.0	19	74	0.0
Extraordinary losses									
Loss on disposal of fixed assets	399		719		811				
Lawsuit costs	246		174		489				
Other	0	646	0.4	12	906	0.6	443	1,743	0.6
Income before income taxes and minority interests		13,181	9.5		12,007	8.2		28,126	10.0
Income taxes —current	4,243		3,690		9,723				
Income taxes —deferred	794	5,036	3.6	936	4,626	3.2	780	10,503	3.7
Minority interests in net (income) losses of consolidated subsidiaries		(236)	(0.2)		(236)	(0.1)		(545)	(0.2)
Interim net income		7,909	5.7		7,144	4.9		17,077	6.1

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Segment Information**a. Business Segments**

Previous Interim Period (From April 1, 2006, to September 30, 2006) (Millions of yen)

	Elastomer	Specialty materials	Other	Total	Eliminations/ Corporate	Consolidated
Net sales						
(1) Sales to third parties	87,949	23,297	27,374	138,620	–	138,620
(2) Intersegment sales and transfers	5	–	561	566	(566)	–
Total	87,954	23,297	27,935	139,186	(566)	138,620
Operating expenses	79,467	18,173	27,879	125,520	(577)	124,943
Operating income	8,487	5,124	56	13,666	10	13,677

Current Interim Period (From April 1, 2007, to September 30, 2007) (Millions of yen)

	Elastomer	Specialty materials	Other	Total	Eliminations/ Corporate	Consolidated
Net sales						
(1) Sales to third parties	92,702	24,883	28,369	145,955	–	145,955
(2) Intersegment sales and transfers	866	–	302	1,169	(1,169)	–
Total	93,569	24,883	28,671	147,123	(1,169)	145,955
Operating expenses	84,520	20,206	28,354	133,080	(1,126)	131,954
Operating income	9,049	4,677	317	14,043	(43)	14,000

Previous Fiscal Year (From April 1, 2006, to March 31, 2007) (Millions of yen)

	Elastomer	Specialty materials	Other	Total	Eliminations/ Corporate	Consolidated
Net sales						
(1) Sales to third parties	176,222	47,197	58,194	281,613	–	281,613
(2) Intersegment sales and transfers	1,481	–	1,030	2,511	(2,511)	–
Total	177,703	47,197	59,225	284,124	(2,511)	281,613
Operating expenses	158,176	37,451	58,352	253,979	(2,541)	251,438
Operating income	19,527	9,746	873	30,145	30	30,175

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b. Geographical Segments

Previous Interim Period (From April 1, 2006, to September 30, 2006)

(Millions of yen)

	Japan	North America	Europe	Asia	Total	Eliminations / Corporate	Consolidated
Net sales							
(1) Sales to third parties	110,098	12,255	9,451	6,815	138,620	–	138,620
(2) Intersegment sales and transfers	11,251	4,207	167	717	16,341	(16,341)	–
Total	121,349	16,463	9,618	7,532	154,961	(16,341)	138,620
Operating expenses	110,092	14,448	9,530	7,329	141,399	(16,456)	124,943
Operating income (Operating loss)	11,257	2,015	88	202	13,562	114	13,677

Current Interim Period (From April 1, 2007, to September 30, 2007)

(Millions of yen)

	Japan	North America	Europe	Asia	Total	Eliminations / Corporate	Consolidated
Net sales							
(1) Sales to third parties	113,459	13,022	11,126	8,348	145,955	–	145,955
(2) Intersegment sales and transfers	13,139	4,796	353	712	19,000	(19,000)	–
Total	126,597	17,819	11,479	9,060	164,955	(19,000)	145,955
Operating expenses	115,862	15,433	10,857	8,714	150,865	(18,911)	131,954
Operating income (Operating loss)	10,736	2,386	622	346	14,090	(89)	14,000

Previous Fiscal Year (From April 1, 2006, to March 31, 2007)

(Millions of yen)

	Japan	North America	Europe	Asia	Total	Eliminations / Corporate	Consolidated
Net sales							
(1) Sales to third parties	226,514	23,284	18,080	13,735	281,613	–	281,613
(2) Intersegment sales and transfers	24,423	8,212	462	1,526	34,623	(34,623)	–
Total	250,937	31,497	18,543	15,260	316,236	(34,623)	281,613
Operating expenses	224,971	28,233	18,023	14,863	286,090	(34,652)	251,438
Operating income (Operating loss)	25,965	3,263	520	397	30,146	29	30,175

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c. Overseas Sales

Previous Interim Period (From April 1, 2006, to September 30, 2006) (Millions of yen)

	North America	Europe	Asia	Other	Total
Overseas sales	14,743	14,842	31,765	1,417	62,767
Consolidated sales					138,620
Ratio of overseas sales to consolidated sales (%)	10.6	10.7	22.9	1.0	45.3

Current Interim Period (From April 1, 2007, to September 30, 2007) (Millions of yen)

	North America	Europe	Asia	Other	Total
Overseas sales	15,627	16,418	30,223	2,234	64,501
Consolidated sales					145,955
Ratio of overseas sales to consolidated sales (%)	10.7	11.3	20.7	1.5	44.2

Previous Fiscal Year (From April 1, 2006, to March 31, 2007) (Millions of yen)

	North America	Europe	Asia	Other	Total
Overseas sales	29,647	29,285	62,064	3,350	124,345
Consolidated sales					281,613
Ratio of overseas sales to consolidated sales (%)	10.5	10.4	22.0	1.2	44.2