

Presentation Material

3rd Quarter Financial Results Ended December 31, 2006

Fiscal Year Ending March 31, 2007

 JAPAN PURE CHEMICAL CO., LTD

January 2007

1. 3rd Quarter Review for March 2007 Term

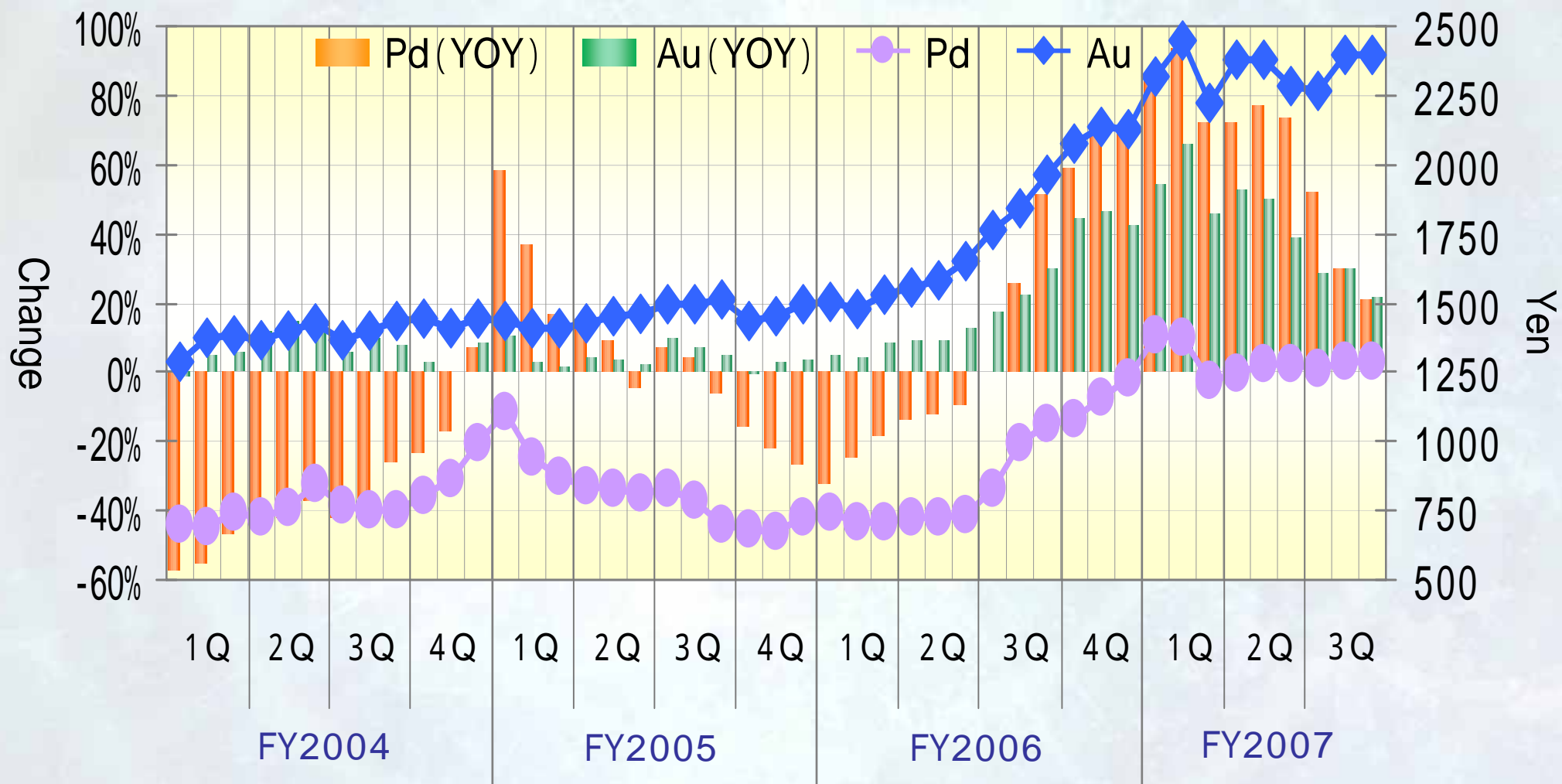
(Unit: Millions of yen, %)

Term	FY2006 1 st Q	FY2007 1 st Q	y-y % Change	FY2006 2 nd Q	FY2007 2 nd Q	y-y % Change	FY2006 3 rd Q	FY2007 3 rd Q	y-y % Change
Sales	1,540	2,392	55.3	1,737	2,358	35.8	2,024	2,452	21.2
Gross Profit (A)	563	729	29.4	720	699	2.9	801	793	1.1
SGA(B)	210	208	0.9	225	208	8	195	215	10.1
B / A	37.4	28.6	-	31.3	29.7	-	24.3	27.2	-
Operating Income	352	520	47.5	494	492	0.4	606	577	4.7
C / A	62.6	71.4	-	68.7	70.3	-	75.7	72.8	-
Ordinary Income	354	521	47.2	494	494	0	606	579	4.5
Income before income taxes	354	521	47.2	494	493	0.4	605	579	4.3
Net Income	213	313	46.8	295	292	0.1	363	346	4.5

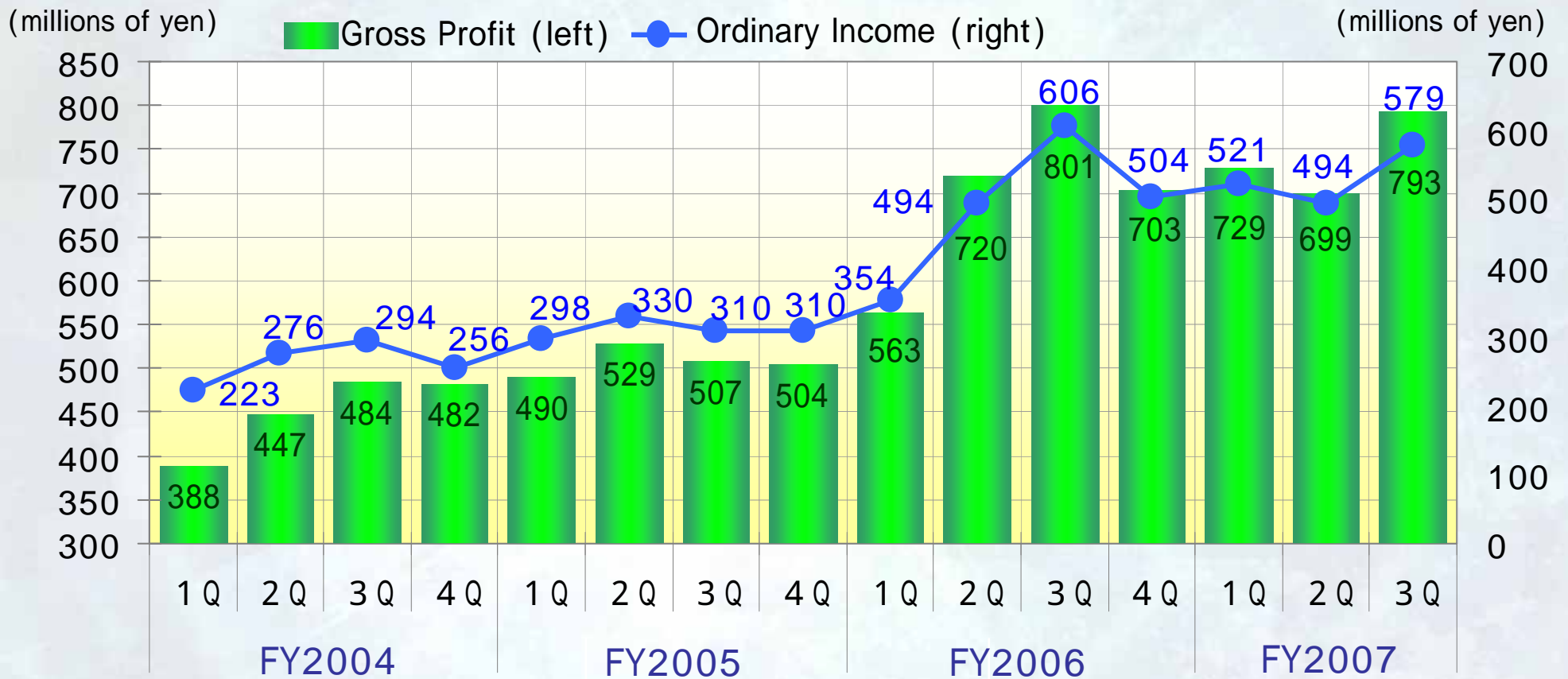
2. Market Trends for Gold (Au) and Palladium (Pd)

CS by CS

Customers Satisfaction by Challenge & Speed

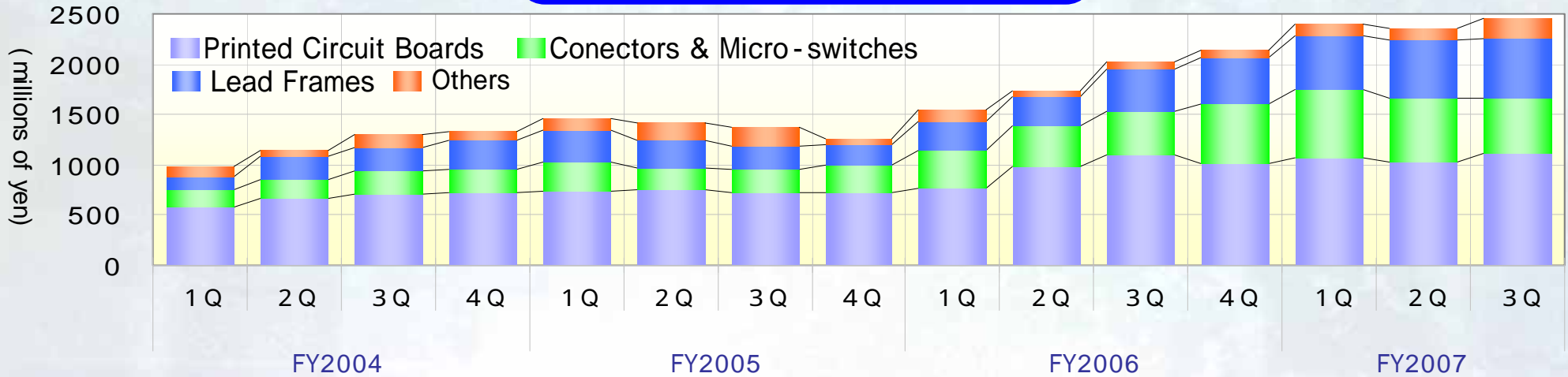


3. Trends of Gross Profit and Ordinary Income

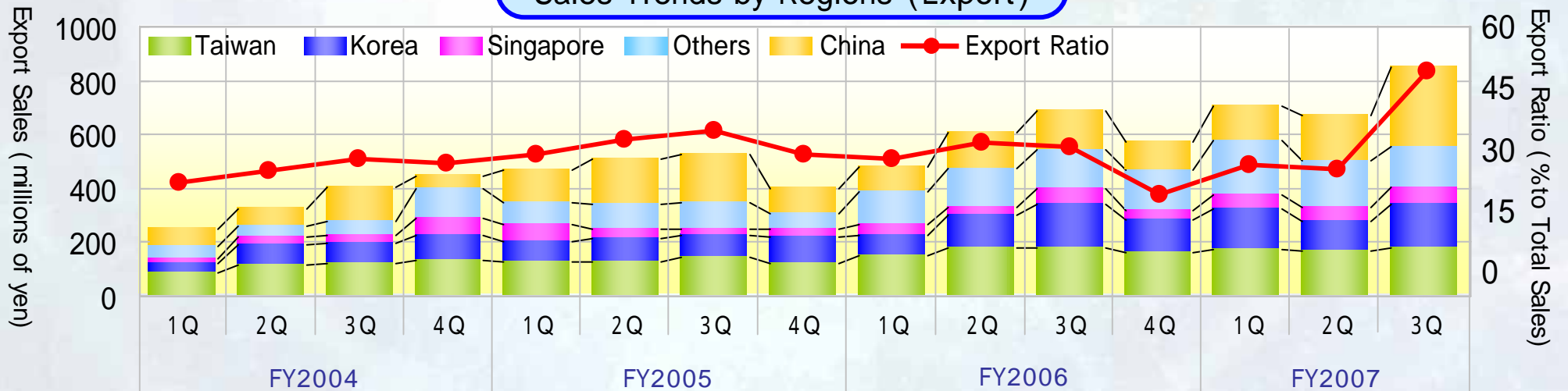


4. Sales Trends by Products and Regions

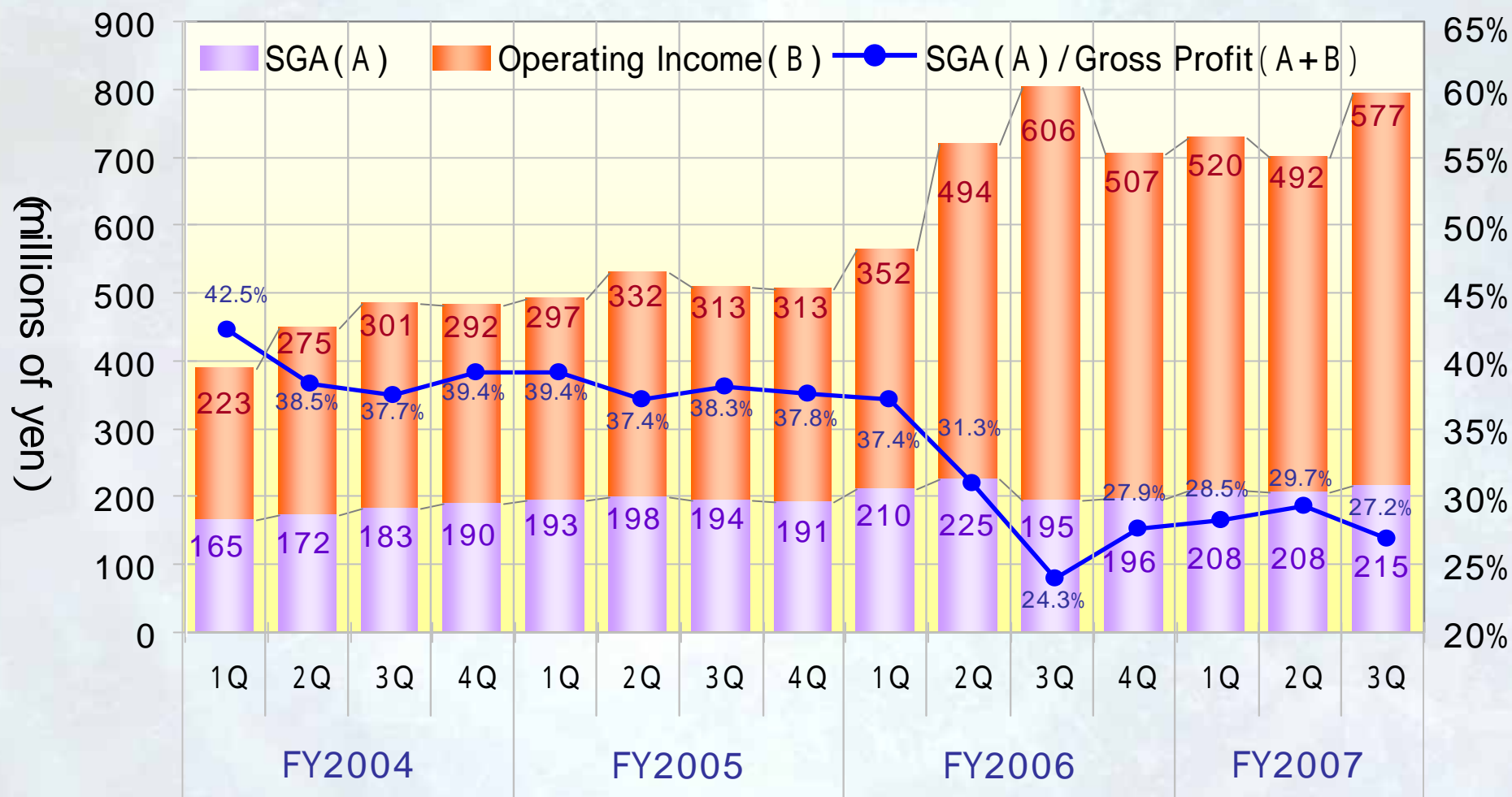
Sales Trend by Products



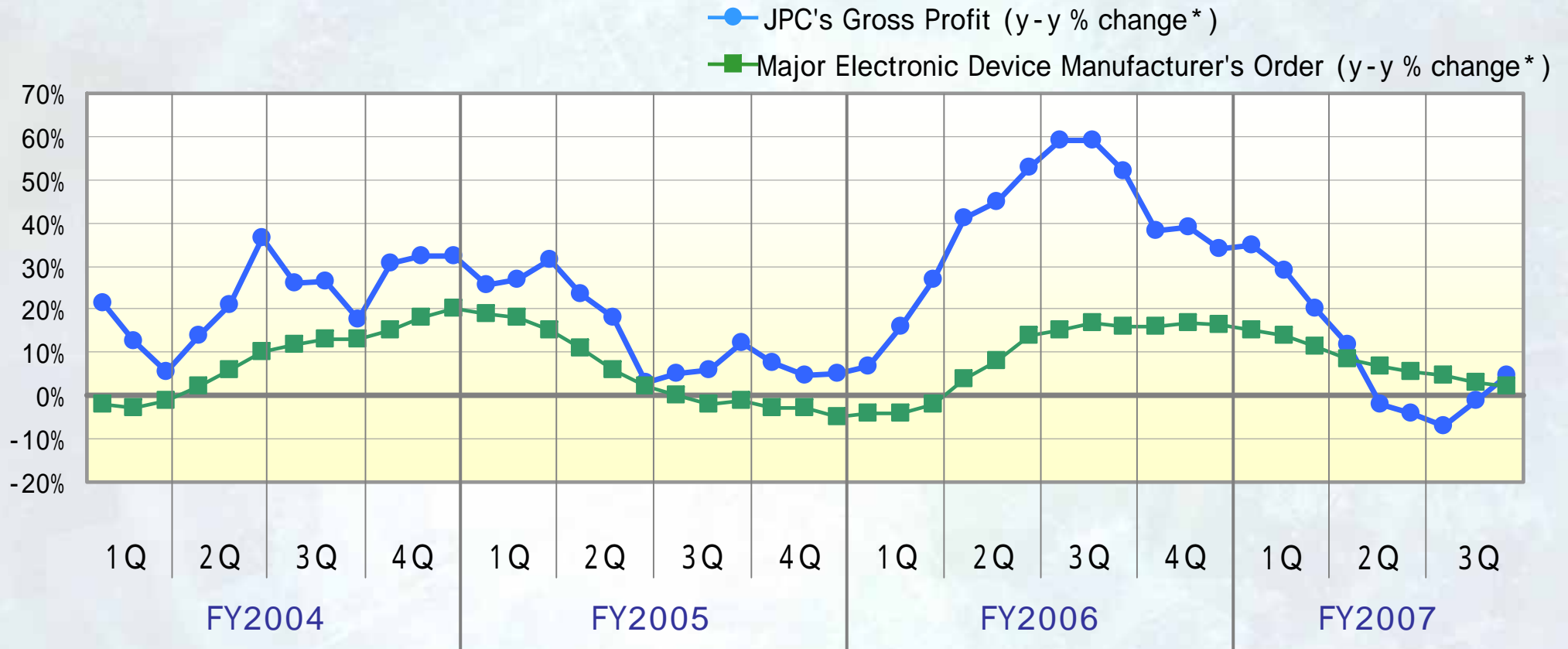
Sales Trends by Regions (Export)



5 . Trends of SGA & Operating Income



6. Trends of Major Electronic Device Manufacturers' Order Vs. JPC's Gross Profit



· Source: Shinko Securities Co., Ltd. Corporate Research Department "Monthly Report on Electronic Component Manufacturers' Orders" (December 2006 figure is year on year % change, based on preliminary data provided by 12 out of 15 companies.)

· Note 1: JPC's Gross Profits. To avoid fluctuations due to the precious metal market price, calculations are based on gross profit rather than sales. (December 2006 figure is year on year % change.)

7. Quarterly Financial Summary ~ Balance Sheet ~

CS by CS

Customers Satisfaction by Challenge & Speed

(Unit: Thousands of yen)

	2005.12	2006.3	2006.6	2006.9	2006.12
Assets					
Current Asses	4,696,468	5,313,852	5,198,393	5,701,619	5,065,220
Cash and deposits	2,746,190	3,291,500	3,037,529	3,467,905	2,759,048
Account receivables	1,620,914	1,719,087	1,864,218	1,901,863	1,944,778
Inventories	287,670	229,651	263,079	272,797	318,480
Others	41,692	73,611	33,565	59,052	42,913
Fixed Asset	926,026	982,309	899,982	962,917	1,513,859
Tangible Fixed Assets	152,170	153,989	134,336	141,366	131,233
Intangible Fixed Assets	52,959	44,537	45,237	39,343	45,343
Investments and others Assets	720,896	783,782	720,407	782,206	1,337,282
Total Assets	5,622,495	6,296,162	6,098,375	6,664,536	6,579,079
Liabilities					
Current Liabilities	798,331	1,035,469	762,828	970,036	737,357
Accounts payable	376,443	349,511	462,854	440,270	404,782
Income tax payable	310,485	551,000	176,941	416,089	229,004
Others	111,402	134,958	123,031	113,677	103,569
Fixed Liabilities	220,258	244,089	219,839	245,578	229,473
Deferred tax liabilities	144,289	163,572	134,773	154,587	132,557
Reserve for director's retirement benefits for service	75,968	80,517	85,066	90,991	96,916
Total Liabilities	1,018,589	1,279,559	982,667	1,215,615	966,830
Equity					
Total Shareholders' Equity	4,603,906	5,016,603	-	-	-
Net Assets					
Total Net Assets	-	-	5,115,707	5,448,921	5,612,249
Total Liabilities, Shareholders' Equity and Net Assets	5,622,495	6,296,162	6,098,375	6,664,536	6,579,079

7 . Quarterly Financial Summary ~ Income Statement ~

(Unit: Thousands of yen)

	2005 (4 ~ 6)	2005 (7 ~ 9)	2005 (10 ~ 12)	2006 (1 ~ 3)	2006 (4 ~ 6)	2006 (7 ~ 9)	2006 (10 ~ 12)
Sales	1,540,374	1,737,951	2,024,219	2,145,567	2,392,224	2,358,534	2,452,901
Cost of sales	976,552	1,017,412	1,222,241	1,442,686	1,662,875	1,658,917	1,659,553
Gross profit	563,821	720,539	801,978	702,880	729,348	699,618	793,347
Selling, general and administrative expenses	210,875	225,805	195,612	196,278	208,923	207,765	215,404
Operating income	352,946	494,734	606,366	506,602	520,424	491,854	577,942
Non - operating profit	1,472	460	661	693	4,010	2,777	2,067
Non - operating expenses	241	518	297	2,936	3,220	105	289
Ordinary income	354,177	494,675	606,731	504,359	521,214	494,736	579,721
Extraordinary income	-	-	-	310	68	120	-
Extraordinary expenses	-	65	1,035	-	-	2,015	25
Quarterly net income before income taxes	354,177	494,610	605,695	504,669	521,282	492,840	579,695

8. 3rd Quarter Review for March 2007 Term (Progress)

(Unit : Millions of yen, %)

	FY2007 1 st Q (Results)	(Progress)	FY2007 2 nd Q (Results)	(Progress)	FY2007 3 rd Q (Results)	(Progress)	FY2007 (Estimates)
Sales	2,392	26.6	4,750	52.8	7,203	80.0	9,000
Operating Income	520	23.1	1,012	45.0	1,590	70.6	2,250
Ordinary Income	521	23.2	1,015	45.1	1,595	70.8	2,250
Net Income	313	23.2	605	44.8	952	70.5	1,350

The materials used in the preparation of forecast results and future predictions are based upon predicted trends in the industries related to our Company's operations. Accordingly economic conditions both within Japan and abroad, fluctuations in exchange rates and other factors may influence forecast results. The predictions and forecasts made are based upon the information available as of January 2007.

There are a number of factors that cannot be predicted with certainty which may have an influence on these forecasts, including market conditions, competitors' actions, the performance of newly introduced products and services and the global market surrounding the IT industry in general. Accordingly, actual results may vary significantly from the forecast figures presented in the provided materials and forecast accounts figures.

For Further Information

TEL. 03-3550-1048 FAX. 03-3550-1006

Corporate Planning Division, Kaoru Uchida

ir@netjpc.com <http://www.netjpc.com>