




Presentation Material

3rd Quarter Financial Results Ended December 31, 2007

Fiscal Year Ending March 31, 2008

 JAPAN PURE CHEMICAL CO.,LTD

— January 2008 —



1. 3rd Quarter Review for March 2008 Term

CS by CS

Customers Satisfaction by Challenge & Speed

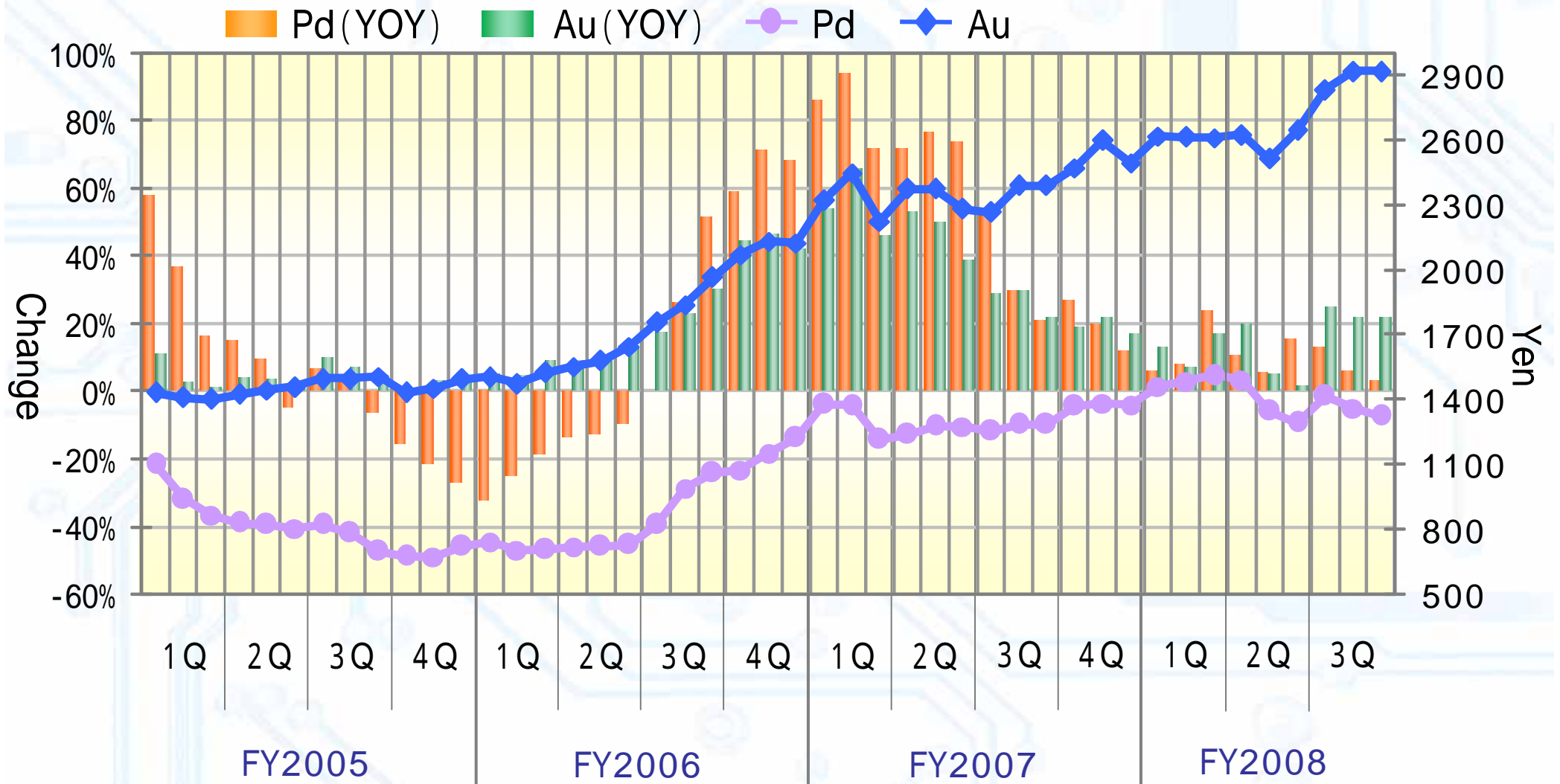
(Unit: Millions of yen, %)

Term	FY2007 1 st Q	FY2008 1 st Q	y-y % Change	FY2007 2 nd Q	FY2008 2 nd Q	y-y % Change	FY2007 3 rd Q	FY2008 3 rd Q	y-y % Change
Sales	2,392	2,680	12.0	2,358	2,659	12.7	2,452	3,107	26.7
Gross Profit (A)	729	742	1.9	699	783	12.0	793	933	17.6
SGA(B)	208	224	7.6	208	240	15.3	215	245	13.9
B / A	28.5	30.2	-	29.7	30.6	-	27.2	26.2	-
Operating Income	520	518	0.4	492	543	10.3	577	688	19.2
C / A	71.3	69.8	-	70.3	69.3	-	72.8	73.7	-
Ordinary Income	521	529	1.5	494	548	10.9	579	699	20.7
Income before income taxes	521	529	1.5	493	548	11.1	579	699	20.7
Net Income	313	320	2.0	292	325	11.3	346	416	20.2

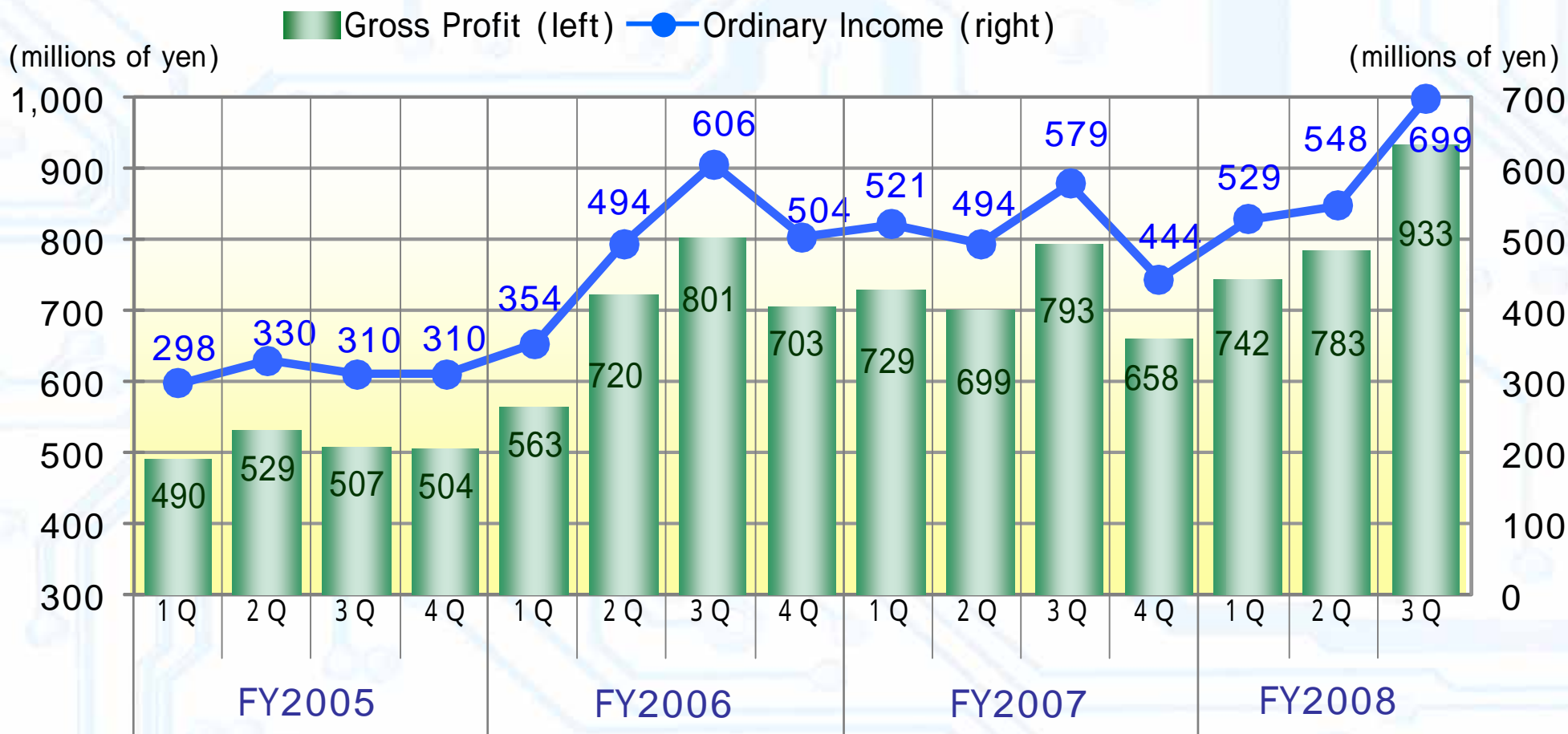
2. Market Trends for Gold (Au) and Palladium (Pd)

CS by CS

Customers Satisfaction by Challenge & Speed

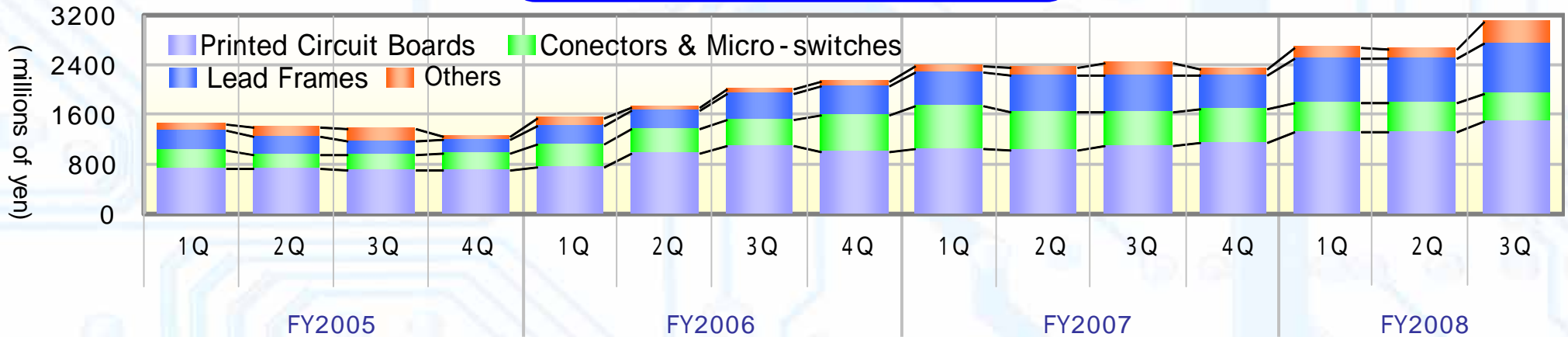


3. Trends of Gross Profit and Ordinary Income

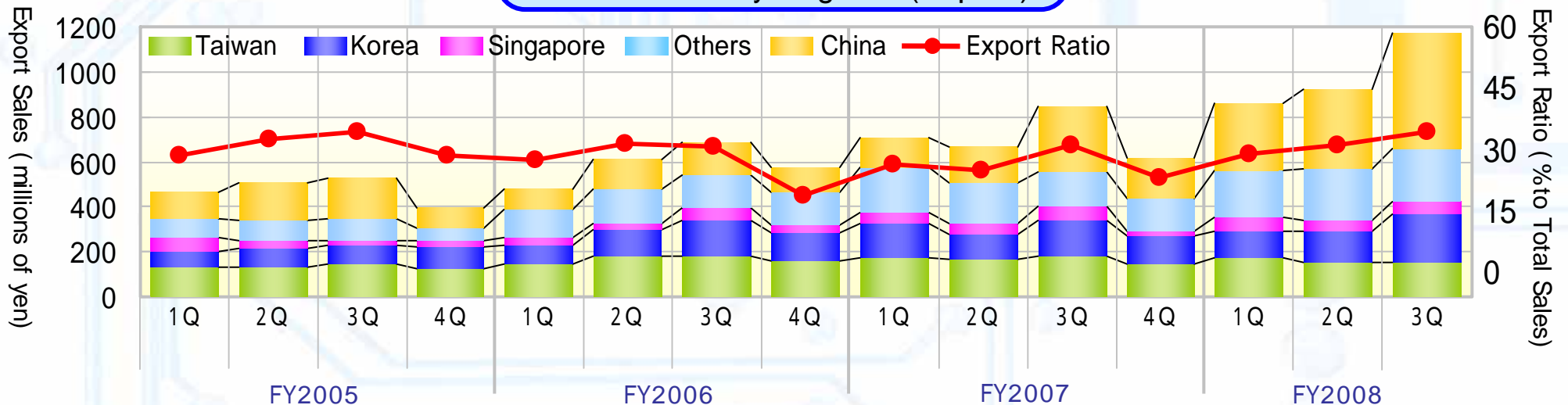


4. Sales Trends by Products and Regions

Sales Trend by Products



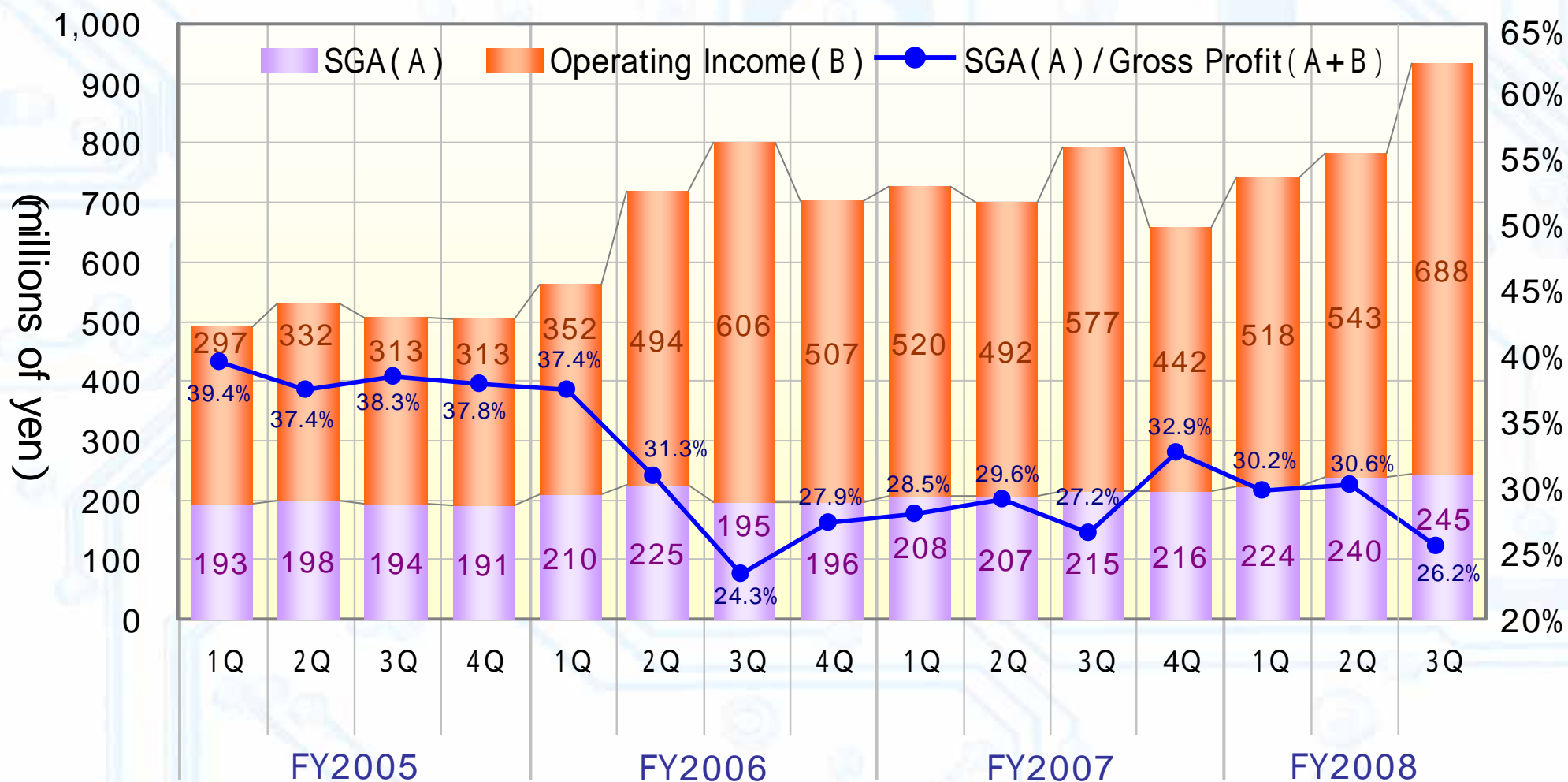
Sales Trends by Regions (Export)



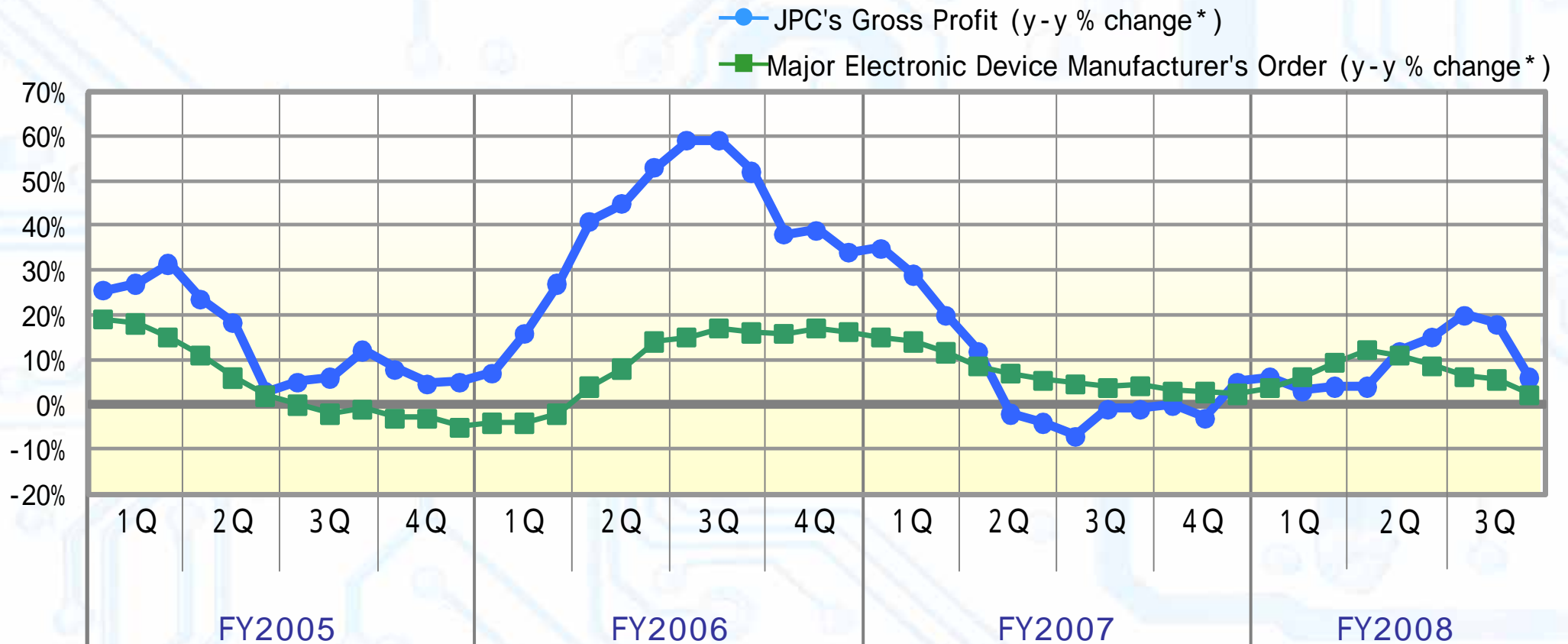
5. Trends of SGA & Operating Income

CS by CS

Customers Satisfaction by Challenge & Speed



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 2007 figure is year on year % change, based on preliminary data provided by 13 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 2007 figure is year on year % change.)

7. Quarterly Financial Summary ~ Balance Sheet ~

CS by CS
Customers Satisfaction by Challenge & Speed

(Unit: Thousands of yen)

	2006.12	2007.3	2007.6	2007.9	2007.12
Assets					
Current Asses	5,065,220	5,191,937	4,991,614	5,571,998	5,530,709
Cash and deposits	2,759,048	3,002,209	2,689,103	3,137,415	2,950,842
Account receivables	1,944,778	1,805,655	1,986,046	2,079,491	2,133,906
Inventories	318,480	310,073	282,295	287,592	400,945
Others	42,913	73,998	34,168	67,500	45,014
Fixed Asset	1,513,859	1,899,229	2,143,823	2,123,992	1,983,034
Tangible Fixed Assets	131,233	125,080	117,937	115,558	106,804
Intangible Fixed Assets	45,343	50,510	51,710	42,997	42,997
Investments and others Assets	1,337,282	1,723,638	1,974,175	1,965,436	1,833,233
Total Assets	6,579,079	7,091,166	7,135,437	7,695,991	7,513,745
Liabilities					
Current Liabilities	737,357	984,705	741,808	936,404	819,681
Purchase liabilities	404,782	414,453	422,103	365,928	419,281
Income tax payable	229,004	440,987	180,202	447,988	287,932
Others	103,569	129,263	139,502	122,487	112,467
Fixed Liabilities	229,473	224,577	284,080	280,184	183,290
Deferred tax liabilities	132,557	121,735	182,550	173,350	71,151
Reserve for director's retirement benefits for service	96,916	102,841	101,530	106,834	112,138
Total Liabilities	966,830	1,209,282	1,025,889	1,216,588	1,002,971
Net Assets					
Total Net Assets	5,612,249	5,881,884	6,109,548	6,479,402	6,510,773
Total Liabilities · Net Assets	6,579,079	7,091,166	7,135,437	7,695,991	7,513,745

(Unit: Thousands of yen)

	2006 (10 ~ 12)	2007 (1 ~ 3)	2007 (4 ~ 6)	2007 (7 ~ 9)	2007 (10 ~ 12)
Sales	2,452,901	2,333,109	2,680,399	2,659,901	3,107,755
Cost of sales	1,659,553	1,674,166	1,937,511	1,876,187	2,173,945
Gross profit	793,347	658,943	742,888	783,714	933,809
Selling, general and administrative expenses	215,404	216,493	224,750	240,335	245,096
Operating income	577,942	442,450	518,137	543,379	688,712
Non - operating profit	2,067	1,664	11,332	6,103	11,249
Non - operating expenses	289	222	372	654	898
Ordinary income	579,721	444,336	529,097	548,828	699,064
Extraordinary income	-	-	-	-	-
Extraordinary expenses	25	42	-	-	-
Quarterly net income before income taxes	579,695	444,295	529,097	548,828	699,064

8. 3rd Quarter Review for March 2008 Term (Progress)

(Unit : Millions of yen, %)

	FY2008 1 st Q (Results)	(Progress)	FY2008 1 st Q ~ 2 nd Q (Results)	(Progress)	FY2008 1 st Q ~ 3 rd Q (Results)	(Progress)	FY2008 (Estimates)
Sales	2,680	25.0	5,339	49.9	8,448	79.0	10,700
Operating Income	518	24.2	1,061	49.6	1,749	81.7	2,140
Ordinary Income	529	24.5	1,077	49.9	1,776	82.2	2,160
Net Income	320	24.6	645	49.6	1,061	81.6	1,300

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 2008.

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

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