

## ■ SEGMENT INFORMATION

The following segment information for the years ended March 31, 2008 and 2007, which is required under the regulations of the Financial Instruments and Exchange Act of Japan, is not consistent with accounting principles generally accepted in the United States of America.

### Industry Segments

	Millions of Yen						
Year Ended March 31, 2008	Internal Combustion Engine & Machinery	Pipes, Valves, & Industrial Castings	Environmental Engineering	Other	Total	Corporate & Eliminations	Consolidated
Revenues:							
Unaffiliated customers	¥793,654	¥201,599	¥70,878	¥ 88,443	¥1,154,574	¥ —	¥1,154,574
Intersegment	16	485	97	15,551	16,149	(16,149)	—
Total	793,670	202,084	70,975	103,994	1,170,723	(16,149)	1,154,574
Cost of revenues and operating expenses	660,709	186,849	75,997	95,427	1,018,982	(1,283)	1,017,699
Operating income (loss)	¥132,961	¥ 15,235	¥ (5,022)	¥ 8,567	¥ 151,741	¥(14,866)	¥ 136,875
Identifiable assets at March 31, 2008	¥932,231	¥192,433	¥59,149	¥ 79,796	¥1,263,609	¥200,661	¥1,464,270
Depreciation	19,791	6,341	547	1,347	28,026	2,093	30,119
Loss from impairment	8	114	—	—	122	15	137
Capital expenditures	26,798	5,251	591	1,794	34,434	729	35,163

	Millions of Yen						
Year Ended March 31, 2007	Internal Combustion Engine & Machinery	Pipes, Valves, & Industrial Castings	Environmental Engineering	Other	Total	Corporate & Eliminations	Consolidated
Revenues:							
Unaffiliated customers	¥746,808	¥194,224	¥90,613	¥ 95,811	¥1,127,456	¥ —	¥1,127,456
Intersegment	22	768	340	16,893	18,023	(18,023)	—
Total	746,830	194,992	90,953	112,704	1,145,479	(18,023)	1,127,456
Cost of revenues and operating expenses	621,926	172,985	96,568	105,577	997,056	53	997,109
Operating income (loss)	¥124,904	¥ 22,007	¥ (5,615)	¥ 7,127	¥ 148,423	¥(18,076)	¥ 130,347
Identifiable assets at March 31, 2007	¥862,298	¥197,555	¥68,742	¥ 97,192	¥1,225,787	¥276,745	¥1,502,532
Depreciation	16,241	4,776	590	1,305	22,912	2,182	25,094
Loss from impairment	12	—	138	—	150	298	448
Capital expenditures	30,308	4,549	647	1,830	37,334	7,381	44,715

	Thousands of U.S. Dollars						
Year Ended March 31, 2008	Internal Combustion Engine & Machinery	Pipes, Valves, & Industrial Castings	Environmental Engineering	Other	Total	Corporate & Eliminations	Consolidated
Revenues:							
Unaffiliated customers	\$7,936,540	\$2,015,990	\$708,780	\$ 884,430	\$11,545,740	\$ —	\$11,545,740
Intersegment	160	4,850	970	155,510	161,490	(161,490)	—
Total	7,936,700	2,020,840	709,750	1,039,940	11,707,230	(161,490)	11,545,740
Cost of revenues and operating expenses	6,607,090	1,868,490	759,970	954,270	10,189,820	(12,830)	10,176,990
Operating income (loss)	\$1,329,610	\$ 152,350	\$ (50,220)	\$ 85,670	\$ 1,517,410	\$ (148,660)	\$ 1,368,750
Identifiable assets at March 31, 2008	\$9,322,310	\$1,924,330	\$591,490	\$ 797,960	\$12,636,090	\$2,006,610	\$14,642,700
Depreciation	197,910	63,410	5,470	13,470	280,260	20,930	301,190
Loss from impairment	80	1,140	—	—	1,220	150	1,370
Capital expenditures	267,980	52,510	5,910	17,940	344,340	7,290	351,630

## Geographic Segments

Year Ended March 31, 2008	Millions of Yen						Corporate & Eliminations	Consolidated
	Japan	North America	Europe	Other Areas	Total			
Revenues:								
Unaffiliated customers	¥607,377	¥332,042	¥121,114	¥ 94,041	¥1,154,574	¥ —	¥1,154,574	
Intersegment	292,371	9,160	4,142	1,623	307,296	(307,296)	—	
Total	899,748	341,202	125,256	95,664	1,461,870	(307,296)	1,154,574	
Cost of revenues and operating expenses	806,786	305,194	114,224	84,252	1,310,456	(292,757)	1,017,699	
Operating income	¥ 92,962	¥ 36,008	¥ 11,032	¥ 11,412	¥ 151,414	¥ (14,539)	¥ 136,875	
Identifiable assets at March 31, 2008	¥716,207	¥487,654	¥ 82,992	¥100,196	¥1,387,049	¥ 77,221	¥1,464,270	

Year Ended March 31, 2007	Millions of Yen						Corporate & Eliminations	Consolidated
	Japan	North America	Europe	Other Areas	Total			
Revenues:								
Unaffiliated customers	¥637,881	¥325,188	¥93,603	¥70,784	¥1,127,456	¥ —	¥1,127,456	
Intersegment	270,392	7,392	4,570	1,273	283,627	(283,627)	—	
Total	908,273	332,580	98,173	72,057	1,411,083	(283,627)	1,127,456	
Cost of revenues and operating expenses	810,520	297,951	89,557	62,636	1,260,664	(263,555)	997,109	
Operating income	¥ 97,753	¥ 34,629	¥ 8,616	¥ 9,421	¥ 150,419	¥ (20,072)	¥ 130,347	
Identifiable assets at March 31, 2007	¥745,943	¥452,994	¥68,868	¥62,544	¥1,330,349	¥ 172,183	¥1,502,532	

Year Ended March 31, 2008	Thousands of U.S. Dollars						Corporate & Eliminations	Consolidated
	Japan	North America	Europe	Other Areas	Total			
Revenues:								
Unaffiliated customers	\$6,073,770	\$3,320,420	\$1,211,140	\$ 940,410	\$11,545,740	\$ —	\$11,545,740	
Intersegment	2,923,710	91,600	41,420	16,230	3,072,960	(3,072,960)	—	
Total	8,997,480	3,412,020	1,252,560	956,640	14,618,700	(3,072,960)	11,545,740	
Cost of revenues and operating expenses	8,067,860	3,051,940	1,142,240	842,520	13,104,560	(2,927,570)	10,176,990	
Operating income	\$ 929,620	\$ 360,080	\$ 110,320	\$ 114,120	\$ 1,514,140	\$ (145,390)	\$ 1,368,750	
Identifiable assets at March 31, 2008	\$7,162,070	\$4,876,540	\$ 829,920	\$1,001,960	\$13,870,490	\$ 772,210	\$14,642,700	

The segment previously classified as "Other Areas" was separately reported into "Europe" and "Other Areas" for the fiscal year ended March 31, 2008. Figures for the year ended March 31, 2007 have been reclassified to conform to the presentation for the fiscal year ended March 31, 2008.

## Revenues by Region

Year Ended March 31, 2008 and 2007	Millions of Yen				Thousands of U.S. Dollars
	2008		2007		2008
Japan	¥ 572,236	49.6%	¥ 603,502	53.5%	\$ 5,722,360
Overseas:					
North America	329,495	28.5	323,092	28.7	3,294,950
Europe	125,388	10.9	97,151	8.6	1,253,880
Other Areas	127,455	11.0	103,711	9.2	1,274,550
Subtotal	582,338	50.4	523,954	46.5	5,823,380
Total	¥1,154,574	100.0%	¥1,127,456	100.0%	\$11,545,740

Notes: 1. Revenues by region represent revenues to unaffiliated customers based on the customers' locations.

2. The segment previously classified as "Other Areas" was separately reported into "Europe" and "Other Areas" for the fiscal year ended March 31, 2008. Figures for the year ended March 31, 2007 have been reclassified to conform to the presentation for the fiscal year ended March 31, 2008.