

**Supplementary Financial Information
for Fiscal 2009
(April 2009 to March 2010)**

**May 12, 2010
Mitsubishi Rayon Co., Ltd.**

I. Outline of Business Performance for Fiscal 2009 (consolidated basis)

1. **Impact on the Company's Earnings Performance of Changes in Pension Accounting Procedures**
2. **Outline of Business Performance**
3. **Sales/Operating Income by Business Segment**
4. **Sales/Operating Income by Location**
5. **Overseas Sales**
6. **Breakdown of Factors in Operating Income**
7. **Non-Operating Income and Expenses**
8. **Extraordinary Gains/Losses**
9. **Major Balance Sheet Items**
10. **Summary of Cash Flows**
11. **Resources Mobilized**
12. **Management Indicators**

II. Business Performance Estimates for Fiscal 2010(consolidated basis)

1. **Effects of Differences Arising from Changes in Actuarial Assumptions**
2. **Performance Estimates for FY2010**
3. **Segment Reclassification**
4. **Performance Estimates by Segment**

III. Appendix

1. **Business Structure**
2. **Investment Projects**

(Amounts are rounded to the nearest first decimal place.)

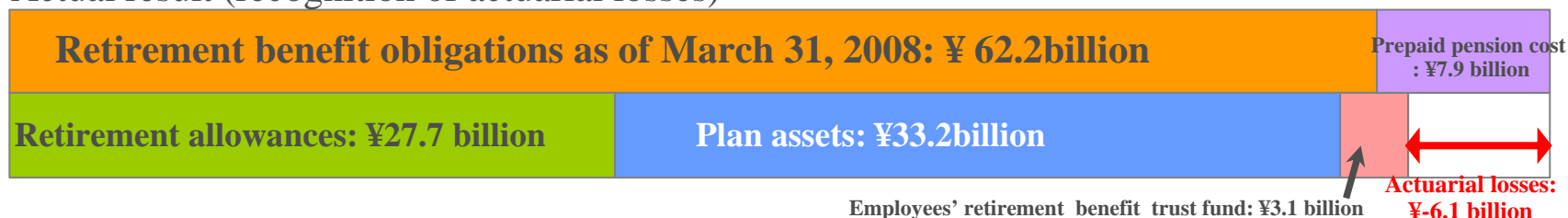
1. Recognition and Amortization of Actuarial Losses

For the term ended March 2008, the Company has recognized actuarial losses on its pension plan resulting from changes in actuarial assumptions in a total amount of ¥6.1 billion (a ¥0.4 billion decrease in retirement benefit obligations, a ¥6.5 billion decrease in plan assets at fair value,), which the Company amortized in lump-sum for the term ending March 2009.

Initial forecast



Actual result (recognition of actuarial losses)



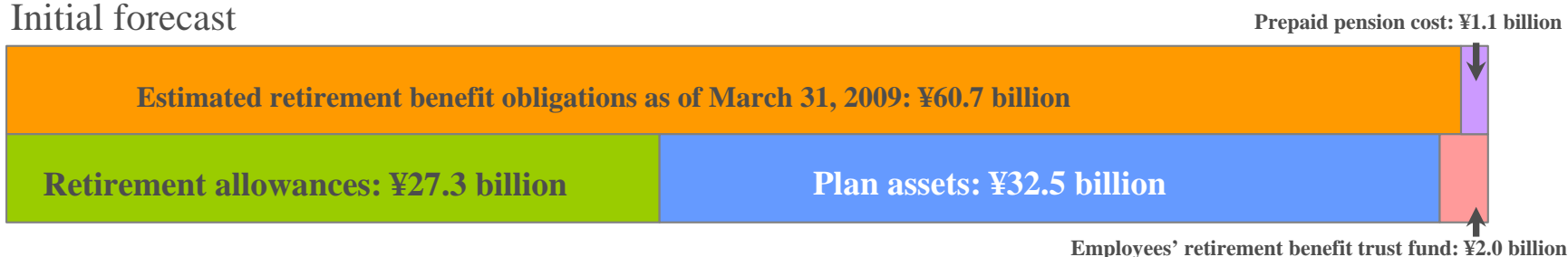
2. Impact on Earnings Performance of the Company for Fiscal 2008

In line with the recognition of actuarial losses described above, operating income and recurring profit decreased by ¥5.9 billion and net income by approximately ¥3.5 billion for fiscal 2008.

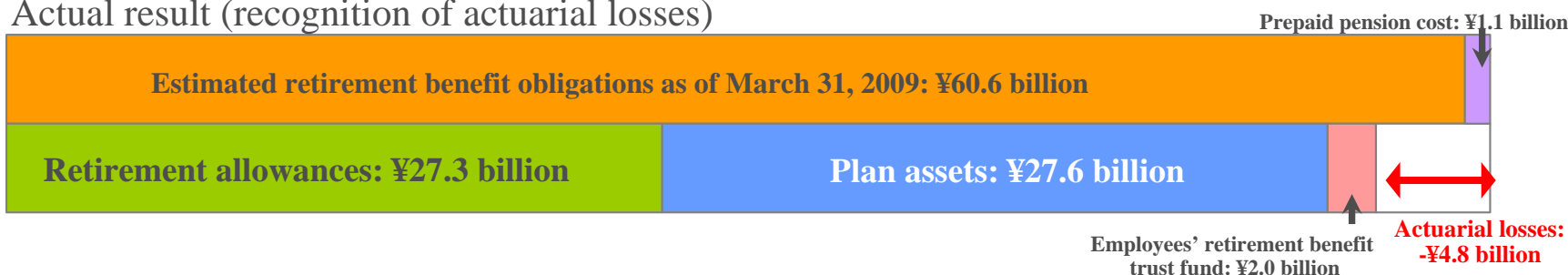
1. Recognition and Amortization of Actuarial Losses

For the term ended March 2009, the Company has recognized actuarial losses on its pension plan resulting from changes in actuarial assumptions in a total amount of ¥4.8 billion (a ¥0.2 billion decrease in retirement benefit obligations, a ¥5.0 billion decrease in plan assets at fair value), which the Company amortized in lump-sum for the term ending March 2010.

Initial forecast



Actual result (recognition of actuarial losses)



2. Impact on Earnings Performance of the Company for Fiscal 2009

In line with the recognition of actuarial losses described above, operating income decreased by ¥4.9 billion and net income by approximately ¥2.9 billion for fiscal 2009.

Item	Unit	FY2008	FY2009	YoY change	
				Amount	%
Net sales	¥ billion	345.0	365.0	20.0	5.8
Operating income	After amortization of difference in actuarial value	(7.6)	5.4	13.0	—
	Prior to amortization of difference in actuarial value	(1.7)	10.4	12.1	—
Net income	After amortization of difference in actuarial value	(29.0)	(5.0)	24.0	—
	Prior to amortization of difference in actuarial value	(25.5)	(2.1)	23.4	—
Dividend	¥ per share	4.0	0.0	(4.0)	

Exchange rate	¥/US\$	101	92		
Price of domestically refined naphtha	¥/kl	58,900	41,200		

Note: With effect from the reporting term, differences arising from changes in actuarial assumptions employed in pension accounting have been charged to operating expenses, and therefore, for purposes of comparison, operating income (loss) prior to amortization is also shown on the line above the actual figures.

Item	Unit	FY2008 results					FY2009 results				
		Q1	Q2	Q3	Q4	Full	Q1	Q2	Q3	Q4	Full
Net sales	¥ billion	91.3	107.0	83.5	63.2	345.0	62.2	87.6	107.7	107.5	3,650
Operating income	¥ billion	2.3	0.6	(2.7)	(7.8)	(7.6)	(5.7)	3.2	4.4	3.6	5.4
		3.9	2.0	(1.3)	(6.4)	(1.7)	(4.2)	4.3	5.5	4.8	10.4
Net income	¥ billion	1.2	(1.1)	(22.4)	(6.7)	(29.0)	(5.3)	(4.5)	(2.2)	6.9	(5.0)
		2.2	(0.2)	(21.5)	(5.9)	(25.5)	(4.4)	(3.8)	(1.5)	7.7	(2.1)
Dividend	¥ per share	-	3.0	-	1.0	4.0	-	0.0	-	0.0	0.0
Operating income and Net Income..... Upper line: After amortization Lower line: Prior to amortization											
Exchange rate	¥/US\$	104	107	96	94	101	97	93	89	90	92
Price of domestically refined naphtha	¥/kl	70,900	85,800	52,200	27,000	58,900	33,300	41,200	42,500	47,700	41,200

Note: With effect from the reporting term, differences arising from changes in actuarial assumptions employed in pension accounting have been charged to operating expenses, and therefore, for purposes of comparison, operating income (loss) prior to amortization is also shown on the line above the actual figures.

(¥ billion)

Item Segment	Net sales			Operating income		
	FY2008	FY2009	YoY change	FY2008	FY2009	YoY change
Chemicals & Plastics	156.8	216.3	59.5	0.6	12.7	12.1
				4.4	16.0	11.6
Acrylic fibers & AN monomer	47.3	35.6	(11.7)	(9.6)	(1.4)	8.2
				(9.1)	(1.1)	8.0
Carbon fibers & Composite Materials	37.9	23.7	(14.2)	1.0	(6.4)	(7.4)
				1.9	(5.7)	(7.6)
Acetate fibers & Membranes and Others	103.1	89.5	(13.6)	0.4	0.6	0.2
				1.1	1.1	0.0
Total	345.0	365.0	20.0	(7.6)	5.4	13.0
				(1.7)	10.4	12.1

Note: With effect from FY 2005, differences arising from changes in actuarial assumptions employed in pension accounting have been charged to operating expenses, and therefore, for purposes of comparison, operating income (loss) prior to amortization is also shown on the line below the actual figures.

Quarterly

(¥ billion)

		FY2008 results					FY2009 results				
		Q1	Q2	Q3	Q4	Full term	Q1	Q2	Q3	Q4	Full term
Sales	Chemicals & Plastics	42.9	49.0	39.1	25.8	156.8	30.1	49.3	70.9	66.0	216.3
	Acrylic fibers & AN monomer	14.4	15.6	9.9	7.4	47.3	8.8	8.6	8.5	9.8	35.6
	Carbon fibers & Composite Materials	10.6	10.6	10.2	6.6	37.9	5.6	5.9	6.0	6.2	23.7
	Acetate fibers & Membranes and Others	23.5	31.8	24.3	23.4	103.1	17.7	23.8	22.4	25.6	89.5
	Total	91.3	107.0	83.5	63.2	345.0	62.2	87.6	107.7	107.5	365.0
Operating income	Chemicals & Plastics	1.6	1.7	(0.1)	(2.5)	0.6	(1.5)	5.1	5.3	3.8	12.7
		2.6	2.6	0.8	(1.6)	4.4	(0.6)	5.9	6.1	4.6	16.0
	Acrylic fibers & AN monomer	(0.9)	(2.4)	(3.4)	(3.0)	(9.6)	(0.7)	(0.7)	(0.3)	0.3	(1.4)
		(0.7)	(2.2)	(3.3)	(2.8)	(9.1)	(0.6)	(0.6)	(0.2)	0.4	(1.1)
	Carbon fibers & Composite Materials	1.4	0.6	0.9	(2.0)	1.0	(3.0)	(1.5)	(1.1)	(0.8)	(6.4)
		1.6	0.8	1.2	(1.8)	1.9	(2.8)	(1.3)	(1.0)	(0.7)	(5.7)
	Acetate fibers & Membranes and Others	0.2	0.6	(0.1)	(0.3)	0.4	(0.5)	0.2	0.5	0.3	0.6
		0.4	0.8	0.1	(0.2)	1.1	(0.3)	0.4	0.7	0.4	1.1
	Total	2.3	0.6	(2.7)	(7.8)	(7.6)	(5.7)	3.2	4.4	3.6	5.4
		3.9	2.0	(1.3)	(6.4)	(1.7)	(4.2)	4.3	5.5	4.8	10.4

Operating income & Net income: upper line → After amortization, , Lower line → Prior to amortization

Chemicals & Plastics

(¥ billion)

	FY2008	FY2009	YoY change	Remarks
Net Sales	156.8	216.3	59.5	
Chemicals	69.4	57.4	(12.0)	
Plastics	52.6	47.0	(5.6)	
Coating resins & Modifiers	34.8	32.0	(2.8)	
Lucite International Group	—	79.9	79.9	Lucite performance from May 28(the closing day of acquisition) to end of December to be included in MRC consolidated income statements
Operating income (Excluding effect of amortization in question)	4.4	16.0	11.6	Economic recovery of Asia mainly China

①“Plastics” includes “Information materials.”from July1,2009. ②We completed the acquisition of Lucite on May 28,2009

* Amounts posted under operating income here represent amounts prior to amortization of difference in actuarial value

Chemicals & Plastics (Quarterly)

(¥ billion)

	FY2008 results					FY2009 results				
	Q1	Q2	Q3	Q4	Full term	Q1	Q2	Q3	Q4	Full term
Net Sales	42.9	49.0	39.1	25.8	156.8	30.1	49.3	70.9	66.0	216.3
Chemicals	18.5	22.6	18.8	9.5	69.4	12.6	16.0	14.7	14.0	57.4
Plastics	14.2	15.7	12.3	10.4	52.6	10.5	12.2	12.0	12.4	47.0
Coating resins & Modifiers	10.2	10.7	8.0	5.9	34.8	7.0	8.3	8.7	7.9	32.0
Lucite International Group	-	-	-	-	-	-	12.8	35.4	31.7	79.9
Operating income (Excluding effect of amortization in question)	2.6	2.6	0.8	(1.6)	4.4	(0.6)	5.9	6.1	4.6	16.0

①“Plastics” includes “Information materials.”from July1,2009. ②We completed the acquisition of Lucite on May 28,2009

* Amounts posted under operating income here represent amounts prior to amortization of difference in actuarial value

Acrylic fibers & AN monomer and derivatives

(¥ billion)

	FY2008	FY2009	YoY change	Remarks
Net Sales	47.3	35.6	(11.7)	
AN monomer and derivatives	30.7	24.2	(6.5)	
Acrylic fibers	16.6	11.4	(5.2)	Acrylic fiber production capacity down sharply
Operating income (Excluding effect of amortization in question)	(9.1)	(1.1)	8.0	Effects of restructuring seen

Carbon fibers & Composite Materials

(¥ billion)

	FY2008	FY2009	YoY change	Remarks
Net Sales	37.9	23.7	(14.2)	Decrease in demand
Operating income (Excluding effect of amortization in question)	1.9	(5.7)	(7.6)	Market remains competitive

* Amounts posted under operating income here represent amounts prior to amortization of difference in actuarial value

Acrylic fibers & AN monomer and derivatives (Quarterly)

(¥ billion)

	FY2008 results					FY2009 results				
	Q1	Q2	Q3	Q4	Full term	Q1	Q2	Q3	Q4	Full term
Net Sales	14.4	15.6	9.9	7.4	47.3	8.8	8.6	8.5	9.8	35.6
AN monomer	8.7	10.2	7.1	4.7	30.7	5.7	5.5	6.3	6.8	24.2
Acrylic fibers	5.7	5.4	2.9	2.7	16.6	3.1	3.1	2.2	3.0	11.4
Operating income	(0.7)	(2.2)	(3.3)	(2.8)	(9.1)	(0.6)	(0.6)	(0.2)	0.4	(1.1)

Carbon fibers & Composite Materials (Quarterly)

(¥ billion)

	FY2008 results					FY2009 results				
	Q1	Q2	Q3	Q4	Full term	Q1	Q2	Q3	Q4	Full term
Net Sales	10.6	10.6	10.2	6.6	37.9	5.6	5.9	6.0	6.2	23.7
Operating income	1.6	0.8	1.2	(1.8)	1.9	(2.8)	(1.3)	(1.0)	(0.7)	(5.7)

* Amounts posted under operating income here represent amounts prior to amortization of difference in actuarial value

Acetate fibers & Membranes and Others

(¥ billion)

	FY2008	FY2009	YoY change	Remarks
Net Sales	103.1	89.5	(13.6)	
Acetate fibers and Textiles, etc	38.9	32.3	(6.6)	Further adjust production
Membranes & Engineering	23.0	15.2	(7.8)	Poor performance by engineering operations
Others	41.1	41.9	0.8	
Operating income (Excluding effect of amortization in question)	1.1	1.1	0.0	

* Amounts posted under operating income here represent amounts prior to amortization of difference in actuarial value

Acetate fibers & Membranes and Others (Quarterly)

(¥ billion)

	FY2008 results					FY2009 results				
	Q1	Q2	Q3	Q4	Full term	Q1	Q2	Q3	Q4	Full term
Net Sales	23.5	31.8	24.3	23.4	103.1	17.7	23.8	22.4	25.6	89.5
Acetate fibers and Textiles,etc	9.9	10.7	8.9	9.4	38.9	7.3	8.5	7.9	8.7	32.3
Membranes & Engineering	3.5	9.0	4.5	5.9	23.0	2.8	3.8	3.2	5.4	15.2
Others	10.1	12.0	10.9	8.1	41.1	7.7	11.5	11.3	11.4	41.9
Operating income (Excluding effect of amortization in question)	0.4	0.8	0.1	(0.2)	1.1	(0.3)	0.4	0.7	0.4	1.1

* Amounts posted under operating income here represent amounts prior to amortization of difference in actuarial value

(¥ billion)

Item Location	Net sales			Operating income		
	FY2008	FY2009	YoY change	FY2008	FY2009	YoY change
Japan	265.6	229.8	(35.8)	(12.4)	(3.0)	9.4
				(6.5)	1.9	8.4
Asia	51.8	67.6	15.8	1.3	8.8	7.5
North America	27.6	40.7	13.1	3.3	(1.3)	(4.6)
Europe	—	27.0	27.0	—	1.0	1.0
Consolidation adjustments				0.1	(0.1)	(0.2)
Total	345.0	365.0	20.0	(7.6)	5.4	13.0
				(1.7)	10.4	12.1

Note: With effect from FY 2005, differences arising from changes in actuarial assumptions employed in pension accounting have been charged to operating expenses, and therefore, for purposes of comparison, operating income (loss) prior to amortization is also shown on the line below the actual figures.

Quarterly

(¥ billion)

Item Location		FY2008 results					FY2009 results				
		Q1	Q2	Q3	Q4	Full term	Q1	Q2	Q3	Q4	Full term
Sales	Japan	72.1	82.7	60.3	50.5	265.6	51.4	59.1	57.5	61.7	229.8
	Asia	11.7	16.9	15.5	7.7	51.8	7.0	15.6	22.9	21.9	67.6
	North America	7.6	7.3	7.8	4.9	27.6	3.7	8.2	15.5	13.4	40.7
	Europe	-	-	-	-	-	-	4.7	11.8	10.5	27.0
	Total	91.3	107.0	83.5	63.2	345.0	62.2	87.6	107.7	107.5	365.0
Operating income	Japan	0.6	(0.7)	(4.1)	(8.1)	(12.4)	(5.7)	1.0	0.7	1.0	(3.0)
		2.2	0.7	(2.7)	(6.7)	(6.5)	(4.3)	2.2	1.8	2.2	1.9
	Asia	0.4	0.3	0.6	0.0	1.3	(0.3)	2.5	3.6	3.1	8.8
	North America	1.2	1.0	0.9	0.2	3.3	0.1	(0.5)	(0.5)	(0.5)	(1.3)
	Europe	-	-	-	-	-	-	0.3	0.6	0.2	1.0
	Consolidation adjustments	0.2	(0.1)	0.0	0.0	0.1	0.2	(0.2)	0.0	(0.1)	(0.1)
	Total	2.3	0.6	(2.7)	(7.8)	(7.6)	(5.7)	3.2	4.4	3.6	5.4
	3.9	2.0	(1.3)	(6.4)	(1.7)	(4.2)	4.3	5.5	4.8	10.4	

Note: Operating income of "Japan": Upper line: After amortization, Lower line: Prior to amortization

(¥ billion, %)

	FY2008		FY2009		YoY change
	Overseas sales	Overseas sales ratio (%)	Overseas sales	Overseas sales ratio (%)	
Total	148.4	43.0	204.8	56.1	56.4
SEGMENT					
Chemicals & Plastics	70.4	44.9	143.1	66.1	72.7
Acrylic fibers & AN monomer	17.2	36.3	13.8	38.7	(3.4)
Carbon fibers & Composite Materials	25.4	67.1	15.9	67.0	(9.5)
Acetate fibers & Membranes and Others	35.4	34.4	32.0	35.7	(3.4)
LOCATION					
Asia	101.7	—	125.6	—	23.9
North America	18.5	—	34.5	—	16.0
Europe	18.4	—	31.1	—	12.7
Others	9.9	—	13.6	—	3.7

Quarterly

(¥ billion)

	FY2008 results					FY2009 results				
	Q1	Q2	Q3	Q4	Full term	Q1	Q2	Q3	Q4	Full term
Total	42.0	47.9	34.4	24.2	148.4	27.0	47.0	66.2	64.5	204.8
SEGMENT										
Chemicals & Plastics	20.1	22.8	17.1	10.3	70.4	13.9	30.9	51.0	47.3	143.1
Acrylic fibers & AN monomer	6.0	5.7	2.9	2.6	17.2	3.6	3.3	3.1	3.8	13.8
Carbon fibers & Composite Materials	7.2	7.1	6.8	4.3	25.4	3.9	4.0	3.7	4.3	15.9
Acetate fibers & Membranes and Others	8.7	12.3	7.6	6.9	35.4	5.6	8.8	8.3	9.2	32.0
LOCATION										
Asia	28.8	33.7	23.4	15.7	101.7	20.3	29.6	36.7	39.0	125.6
North America	5.2	5.1	4.8	3.4	18.5	2.7	7.3	13.3	11.3	34.5
Europe	5.0	5.4	4.4	3.6	18.4	2.4	6.8	11.8	10.1	31.1
Others	3.0	3.7	1.7	1.5	9.9	1.6	3.3	4.5	4.2	13.6

Difference between Reporting FY2008 and FY2009

(¥ billion)

Item	First half	Second half	Full term	Remarks
Cost of raw materials and fuel	22.1	4.8	26.9	
Sales cost	(21.3)	(8.7)	(30.0)	Foreign exchange translation (5.1 bil)
Sales volume	(14.3)	8.1	(6.2)	
Cost and Others	7.6	13.7	21.3	
Total	(5.9)	18.0	12.1	
Operating income	6.0→0.1	(7.7)→10.3	(1.7) →10.4	

*Amounts posted under operating income here represent amounts prior to amortization of difference in actuarial value.

(¥ billion)

Item	FY2008	FY2009	YoY change	Remarks
Non-operating income	7.4	2.2	(5.2)	
Interest & dividend received	1.1	0.7	(0.4)	
Return on investment in equity-method affiliates	—	0.5	0.5	
Others	6.4	1.0	(5.4)	Foreign exchange gain (5.1 bil)
Non-operating expenses	3.6	13.8	(10.2)	
Interest paid	2.1	3.3	(1.2)	
Foreign Exchange Loss	—	6.9	(6.9)	
Others	1.4	3.5	(2.1)	Valuation loss on derivatives (1.4 bil)
Non-operating gain (loss)	3.9	(11.6)	(15.5)	
Financial account balance	(1.1)	(2.6)	(1.5)	

(¥ billion)

Item	FY2008	FY2009	YoY change	Remarks
Extraordinary gains	1.7	2.3	0.6	
Gain on sale of fixed assets	0.1	0.1	0.0	
Others	1.6	2.2	0.6	Gain on sales of equity of Ningbo Rayon 1.3billion
Extraordinary losses	33.5	6.2	27.3	
Loss on sale and disposal of fixed assets	1.8	0.7	1.1	
Impairment loss	11.3	3.5	7.8	Mainly Jiangsu Xinling Chemical
Loss on valuation of investment securities	13.2	0.0	13.2	
Others	7.2	1.9	5.3	
Net extraordinary gain (loss)	(31.9)	(3.9)	28.0	

(¥ billion)

Item	FY2008	FY2009	Remarks	Lucite's figures on May 28 ,2009
Total assets	408.9	567.5		202.1
Current assets	167.7	175.5		49.2
Tangible fixed assets	169.8	264.5	Capital investment :+25.1 bil Depreciation:(29.0 bil)	105.9
Investment securities	45.6	52.0		0.1
Other noncurrent assets	25.8	75.4		46.9
Total liabilities	247.9	398.0		197.9
Interest-bearing liabilities	153.0	260.9		159.4
Total net assets	161.0	169.4		4.2
Shareholders' equity	159.1	153.5	Net loss:(5.0 bil)	0
Gains/losses on valuation & exchange translation	(11.3)	(3.9)	Valuation difference on available-for-sale securities :+4.9 bil, Foreign Currency translation adjustment:+2.4bil	0
Minority interests	13.2	19.9		4.1
Total liabilities and net assets	408.9	567.5		202.1

On May 28, 2009, Mitsubishi Rayon purchased Lucite International Group Limited. Lucite's B/S figures on May 28 ,2009 were included in B/S of Mitsubishi Rayon as of June 30 .

(¥ billion)

Item	FY2008	FY2009	Remarks
Cash flows from operating activities	21.4	55.4	Loss before income taxes: (10.1bil), Depreciation amortization: +30.2bil, Impairment loss: +3.5bil, Foreign exchange loss: +5.9, Notes and accounts receivable : (2.4bil), Inventories: +5.1bil, Notes and accounts payable: +13.4bil
Cash flows from investing activities	(34.3)	(175.5)	Purchases of property, plant and equipment : (36.4bil) Acquisition of Lucite: (142.0bil)
Free cash flows	(12.9)	(120.1)	
Cash flows from financing activities	44.4	105.2	Long and short-term loan payable: +103.2bil
Increase (decrease) of cash and cash equivalents	28.1	(15.7)	
Cash and cash equivalents , End of March	45.5	29.8	

Item	Unit	FY2008	FY2009	YoY change	Remarks
Capital expenditures	(¥ billion)	44.3	25.1	(19.2)	
Chemicals & Plastics		22.3	16.7	(5.6)	
Acrylic fibers & AN monomer		3.1	1.3	(1.8)	
Carbon fibers & Composite Materials		14.5	4.7	(9.8)	
Acetate fibers & Membranes and Others		4.4	2.4	(2.0)	
Depreciation	(¥ billion)	27.1	30.0	2.9	
Chemicals & Plastics		14.2	19.2	5.0	
Acrylic fibers & AN monomer		3.5	2.3	(1.2)	
Carbon fibers & Composite Materials		5.9	5.1	(0.8)	
Acetate fibers & Membranes and Others		3.5	3.5	0.0	
R&D expenses	(¥ billion)	13.4	13.7	0.3	
Employees	(people)	7,696	8,427	731	
Chemicals & Plastics		2,341	4,015	1,674	Lucite
Acrylic fibers & AN monomer		1,310	432	(878)	Vonex, Ningbo Rayon
Carbon fibers & Composite Materials		615	641	26	
Acetate fibers & Membranes and Others		3,430	3,339	(91)	

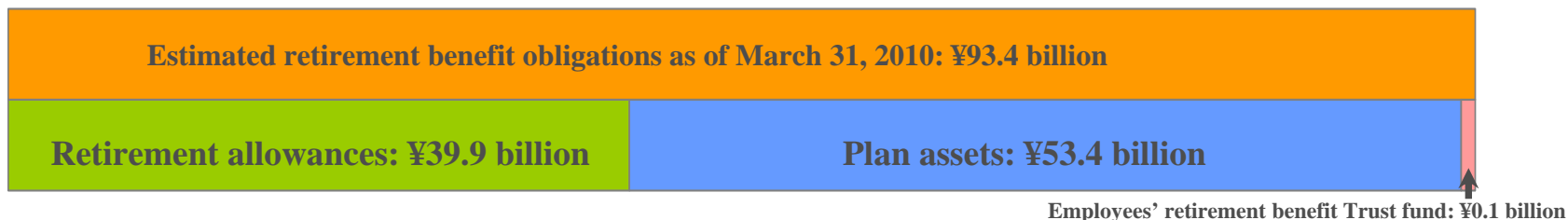
Item		Unit	FY2008	FY2009
ROA	Operating income*/average total assets	%	-	2.1
ROE	Net income/average shareholders' equity	%	-	-
Operating income ratio	Operating income*/sales	%	-	2.8
D/E ratio	Term-end interest-bearing liabilities/term-end shareholders' equity		1.04	1.74
Equity ratio	Term-end shareholders' equity/Term-end total assets	%	36.1	26.4
EPS(=Earnings Per Share)		Yen	(44.5)	(3.7)
BPS(=Book Value Per Share)		Yen	258.3	261.4
Shares issued at the end of the allowance period (including Treasury stock)		Million shares	600.0	600.0
Term-end Treasury stock		Million shares	27.7	27.9

* Amounts posted under operating income here represent amounts prior to amortization of difference in actuarial value

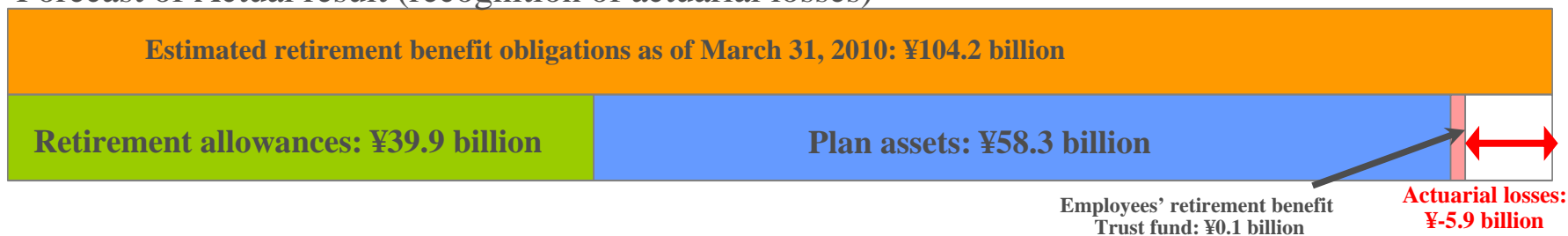
1. Recognition and Amortization of Actuarial Losses

For the reporting term ended March 2010, the Company has recognized actuarial losses on its pension plan resulting from changes in actuarial assumptions in a total amount of ¥5.9 billion (a ¥10.8 billion increase in retirement benefit obligations, a ¥4.9 billion increase in plan assets at fair value), which the Company will amortize in lump-sum for the term ending March 2011.

Initial forecast



Forecast of Actual result (recognition of actuarial losses)



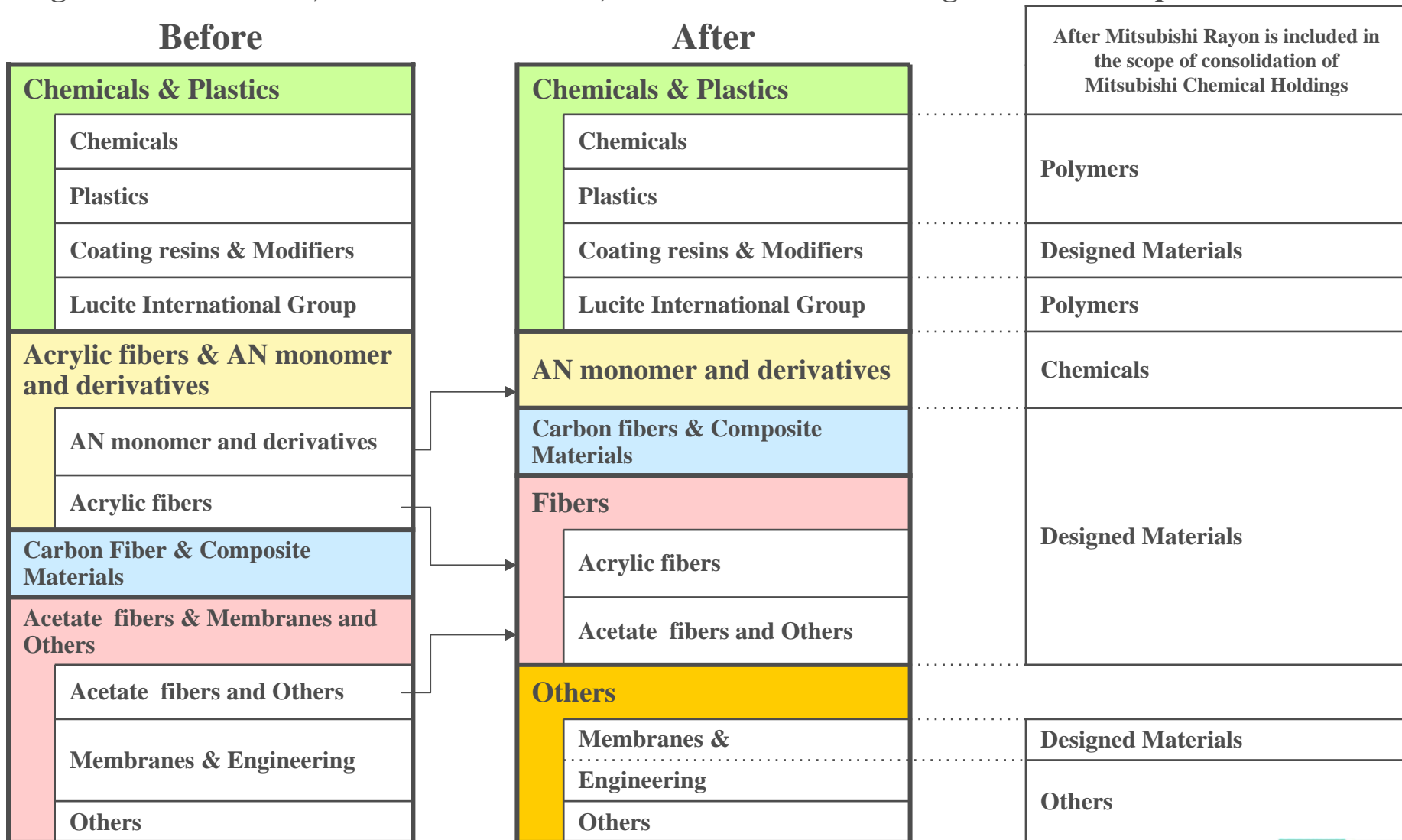
2. Impact on Earnings Performance of the Company for Fiscal 2010

In line with the recognition of actuarial gains described above, operating income will decrease by ¥5.7 billion thanks to the posting of unrecognized actuarial gains .

Operating income : upper line → After amortization, , Lower line → Prior to amortization

Item	Unit	FY2009 results						FY2010 estimates	
		Q1	Q2	H1	Q3	Q4	Full term	H1	Full term
Net sales	¥ billion	62.2	87.6	149.8	107.7	107.5	365.0	228.0	470.0
Operating income	¥ billion	(5.7)	3.2	(2.5)	4.4	3.6	5.4	9.1	18.3
		(4.2)	4.3	0.1	5.5	4.8	10.4	12.0	24.0
Net income	¥ billion	(5.3)	(4.5)	(9.8)	(2.2)	6.9	(5.0)	0.8	3.7
Dividend	¥/share	-	0.0	0.0	-	0.0	0.0	Undecided	Undecided
Capital expenditures	¥ billion	11.6	6.1	17.7	3.3	4.1	25.1	13.0	28.0
Depreciation	¥ billion	6.3	6.6	12.9	8.6	8.5	30.0	15.0	31.0
Amortization of goodwill	¥ billion	0.2	0.3	0.5	0.6	0.6	1.7	1.2	2.4
R&D expenses	¥ billion	3.2	3.4	6.5	3.5	3.7	13.7	7.8	15.7
Amortization of actuarial losses in pension accounting	¥ billion	1.4	1.1	2.6	1.1	1.2	4.9	2.9	5.7
Conditions									
Exchange rate	¥/\$	97	93	95	89	90	92	90	90
Naphtha price	¥//KL	33,300	41,200	37,300	42,500	47,700	41,200	50,000	50,000

We changed our segmentation to comply with accounting standards in relation to disclosure of segment information, effective fiscal 2010, as well as with our reorganization of April 2010.



To comply with accounting standards in relation to disclosure of segment information effective fiscal 2010, operating income FY2010 estimates in each segment are amounts before amortization of actuarial losses on the Company's pension plan resulting from changes in actuarial assumptions.

(¥ billion)

		FY2009 results					FY2010 estimates		
		Q1	Q2	H1	Q3	Q4	Full term	H1	Full term
Sales	Chemicals & Plastics	30.1	49.3	79.4	70.9	66.0	216.3	147.0	302.0
	AN monomer	5.7	5.5	11.1	6.3	6.8	24.2	16.0	29.0
	Carbon fibers & Composite Materials	5.6	5.9	11.6	6.0	6.2	23.7	12.0	25.0
	Fibers	10.4	11.6	21.9	10.1	11.7	43.7	21.0	44.0
	Others	10.5	15.3	25.8	14.5	16.9	57.1	32.0	70.0
	Total	62.2	87.6	149.8	107.7	107.5	365.0	228.0	470.0
Operating income	Chemicals & Plastics	(0.6)	5.9	5.3	6.1	4.6	16.0	12.6	25.3
	AN monomer	(0.1)	(0.3)	(0.3)	0.1	0.5	0.2	1.2	2.4
	Carbon fibers & Composite Materials	(2.8)	(1.3)	(4.1)	(1.0)	(0.7)	(5.7)	(2.2)	(4.4)
	Fibers	(1.2)	(0.5)	(1.7)	(0.0)	(0.1)	(1.8)	0.1	0.2
	Others	0.2	0.6	0.7	0.4	0.4	1.5	0.5	1.0
	Amount of adjustment	(1.2)	(1.3)	(2.5)	(1.1)	(1.1)	(4.7)	(3.1)	(6.2)
Total	(5.7)	3.2	(2.5)	4.4	3.6	5.4	9.1	18.3	

Startup	Products	Capacity	Company	Location	Investment (US\$ million)
Sep 2008	Acrylic resin pellets	40,000 tons/year	Daesan MMA (joint venture with Honam Petro-chem.)	Korea	50:50 equity stakes
May 2009	MMA monomers	90,000 tons/year			
Dec 2009	Acrylic sheets	20,000 tons/year	Thai MMA	Thailand	270
Undecided (original schedule 2Q 2010)	MMA monomers	90,000→180,000 tons/year			
4Q 2010 (postponement from original schedule 4Q 2009)	Carbon fibers	5,400 →8,100 tons/year	Mitsubishi Rayon	Japan	¥ 12billion
2013	MMA monomers	250,000 tons/year	Joint venture with SABIC.	Saudi Arabia	Not decided
	Acrylic resin pellets	30,000 tons/year			

Note Q=calendar year quarter

Segment		Acrylic Business Group		Non-Acrylic Business Group
		MMA Business Complex	AN (Acrylonitrile) Business Complex	
Chemicals & Plastics	Chemicals	MMA monomers, Functional monomers		
	Plastics	Acrylic sheets, acrylic resin pellets, Plastic optical fibers, plastic rod lenses, prism sheets		PBT resins
	Coating resins & Modifiers	Coating resins, Plastic modifiers		
AN monomer and derivatives			AN (Acrylonitrile) monomer, Flocculants, etc	
Carbon fibers & Composite Materials			Carbon fibers, Prepreg, Processed products	
Fibers	Acrylic fibers		Acrylic fibers	
	Acetate fibers and Others			Textiles
Others	Membranes & Engineering			Water purifiers, Water treatment equipment and systems, Plant Engineering
	Others			Ryoko Co., Ltd. , Others

The business performance forecasts and targets included in business plans contained in this presentation are based on information known to the Company's management as of the day of presentation. Please be aware that the content of such forward-looking statements may differ significantly from actual results, owing to a number of unforeseeable factors.