

Sumitomo Heavy Industries, Ltd.

3Q CONSOLIDATED FINANCIAL REPORT

For the Nine-Month Period from April 1 to December 31, 2009

All financial information has been prepared in accordance with generally accepted accounting principles in Japan. This document has been translated from the Japanese original as a guide to non-Japanese investors and contains forward-looking statements that are based on management's estimates, assumptions, and projections at the time of publication. A number of factors could cause actual results to differ materially from expectations. Amounts shown in this financial statement have been rounded to the nearest million yen.

Summary of Consolidated Financial Results

For the Third Quarter Ended December 31, 2009

Presented January 29, 2010

Sumitomo Heavy Industries, Ltd.

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Scheduled reporting date for quarterly report	February 10, 2010
Scheduled date of payment of cash dividends	--

1. FY 2009 3Q Consolidated Results (April 1, 2009, to December 31, 2009)

(1) Business Results

(Units: millions of yen)

	Third Quarter April 1 to December 31, 2009		Previous Third Quarter April 1 to December 31, 2008	
		% change		% change
Net sales	359,414	(27.5)	495,620	--
Operating income	13,064	(71.2)	45,298	--
Ordinary income	11,521	(72.5)	41,930	--
Net income	4,645	(74.4)	18,150	--
Net income per share (yen)		7.70		30.07
Fully diluted net income per share (yen)		--		--

(2) Financial Position

(Units: millions of yen)

	End of Third Quarter As of December 31, 2009	End of Previous Full Year As of March 31, 2009
Total assets	605,188	657,436
Shareholders' equity	243,385	238,697
Equity ratio (%)	38.6	34.8
Net assets per share (yen)	387.12	378.78

Note: Equity:
Fiscal quarter ended December 31, 2009: 233,599 million yen
Fiscal year ended March 31, 2009: 228,581 million yen

2. Dividends

(Units: yen)

	Year Ended March 31, 2009	Year Ended March 31, 2010	Year Ended March 31, 2010 (forecast)
Annual dividends per share			
First quarter	--	--	
Second quarter	6.00	0.00	
Third quarter	--	--	
End of term	0.00		3.00
Annual dividends	6.00		3.00

Note: Changes to dividend forecast for current quarter: None

3. FY 2010 Consolidated Forecasts (April 1, 2009, to March 31, 2010)

(Units: millions of yen)

	Full Year April 1, 2009, to March 31, 2010	
		% change
Net sales	520,000	(19.1)
Operating income	19,000	(66.6)
Ordinary income	16,000	(68.2)
Net income	5,000	(63.4)
Projected net income per share (yen)	8.29	

Note: Changes to consolidated forecasts for current quarter: None

4. Additional Notes

- (1) Transfers of important subsidiaries during the fiscal period (moves of specific subsidiaries due to change in scope of consolidation): Yes

Newly consolidated: Sumitomo Construction Machinery (Tangshan) Co., Ltd. and one additional company

Excluded from consolidation: Sumitomo (S.H.I.) Construction Machinery Manufacturing Co., Ltd.

Note: For further details, refer to p. 7, Qualitative Information and Financial Statements, 4. Other Notes.

- (2) Application of concise method on accounting procedures and special accounting procedures for preparing consolidated balance sheet: Yes

Note: For further details, refer to p. 7, Qualitative Information and Financial Statements, 4. Other Notes.

- (3) Changes in principles, procedures, and presentation of accounting treatment in preparing quarterly consolidated financial statements (list of changes to the basis of presenting quarterly consolidated financial statements)

(i) Changes resulting from revisions to accounting standards, etc.: Yes

(ii) Changes other than (i): None

* For further details, refer to p. 7, Qualitative Information and Financial Statements, 4. Other Notes.

- (4) Number of shares issued (common shares)

(i) Number of shares issued at end of fiscal period (including treasury stock)

As of December 31, 2009 605,726,394 shares

As of March 31, 2009 605,726,394 shares

(ii) Amount of treasury stock at end of fiscal period

As of December 31, 2009 2,300,978 shares

As of March 31, 2009 2,259,483 shares

(iii) Average number of shares during fiscal period (cumulative quarterly period)

As of December 31, 2009 603,446,118 shares

As of December 31, 2008 603,524,035 shares

*Explanations and Other Special Items in Regard to the Pertinent Reasons for the Earnings Forecast

The earnings forecast and outlook concerning future financial results contained in this report are believed to be reasonable based on information available at the time of publication. Actual financial results may vary from the above forecast and outlook due to a variety of factors.

Qualitative Information and Financial Statements

1. Qualitative Information on Consolidated Business Results

The third quarter of the consolidated cumulative fiscal period (April 1, 2009 to December 31, 2009) saw economic activity in Japan remain at a low level despite the economy finally bottoming out from the precipitous fall that began in the fall of 2008. Further, the consensus that this economic malaise is going to continue into the foreseeable future is gaining strength domestically. In the overseas arena, with the exception of China where the positive effects of a stimulus package is becoming more evident, the majority of economies around the world continue to show signs of deeper economic decline with only a glimmer of hope for long-term recovery.

Set against this backdrop, the Group took on business activities appropriate to the current management environment including the implementation of cost-cutting measures to prevent a downward movement in financial performance, and the acceleration of global expansion efforts with a focus on the China market.

Despite these efforts, total orders for all divisions decreased to end at ¥282.3 billion, a 47% decline as compared to the same quarter from the previous year (hereinafter referred to as the "previous term"). In terms of sales, the Industrial Machinery segment saw an increase but the other segments showed a decline in performance as compared to the previous term. As a result, total sales finished at ¥359.4 billion, a 27% decline as compared to the previous term.

Turning to Group income, a decrease in sales compounded with the worsening economy resulted in operating income of ¥13.1 billion, a 71% decline from the previous term, ordinary income of ¥11.5 billion, a 73% decline from the previous term, and quarterly net income of ¥4.6 billion, a 74% decline from the previous term.

The results for each of the Group's segments are as follows:

1. Mass-Produced Machinery

The global economic meltdown negatively impacted orders and sales in the power transmission business. As a result, the figures for almost all of the products lines in the business showed a decline as compared to the previous term. Similar conditions were prevalent in the plastics machinery business as the global economic meltdown also impacted sales and orders negatively in this area of business. Unsurprisingly, orders and sales in other business areas were also sluggish as the semiconductor and electronics sectors continued to remain in economic decline. As a result, orders and sales figures for the entire segment declined as compared to the previous term, as did the operating income for the segment. In actual figures, the segment received orders totaling ¥117.6 billion (a 32% decline from the previous term), with sales coming to ¥120.9 billion (a 33% decline from the previous term), generating an operating loss of ¥4.5 billion for the quarter.

2. Environmental Protection Facilities, Plants, and Others

Orders along with sales for industrial power generation boilers in the energy-related plant business fell mainly due to the low level of economic activity in Japan. In actual figures, the segment as a whole received orders totaling ¥43.7 billion (a 45% decline from the previous term), with sales coming to ¥48.6 billion (a 23% decline from the previous term), generating an operating income of ¥3.8 billion for the quarter.

3. Ships, Steel Structures and Other Specialized Equipment

As compared to the previous term, where the shipbuilding business received orders for seven medium-sized tankers, no new orders were received during the current period under review. In terms of sales, six ships were delivered during the current period under review, which is the same number delivered in the previous term. With respect to other models, orders for reactors vessels used in petrochemical plant equipment fell, resulting in a decline in sales from this area of business. This led to orders received for the segment as a whole totaling ¥9.7 billion (an 87% decline from the previous term), with sales coming to ¥53.2 billion (a 9% decline from the previous term), generating an operating income of ¥3.9 billion.

4. Industrial Machinery

Orders for turbines and pumps fell as a result of the low level of capital expenditures made by overseas clients in the resources and energy sectors. In addition, orders for products in the materials handling business fell sharply as demand from the shipbuilding and steelmaking sectors wavered. Fortunately, sales increased in the segment as compared to the previous term due to the high number of orders outstanding. In actual figures, the segment as a whole received orders totaling ¥43.1 billion (a 48% decline from the previous term), with sales coming to ¥65.4 billion (a 20% increase from the previous term), generating an operating income of ¥10.7 billion.

5. Construction Machinery

Despite a slight improvement in the Chinese market for hydraulic excavators, in overall terms the business saw a sharp fall in demand for its products in almost all markets with the exception of the aforementioned Chinese market. As a result, both orders and sales figures suffered, putting downward pressure on profitability. Activity in the construction crane business also remained low during the current quarter because of worsening conditions in the North American market, affecting both orders and sales figures negatively. In actual figures, the segment as a whole received orders totaling ¥68.4 billion (a 46% decline from the previous term), with sales coming to ¥71.4 billion (a 48% decline from the previous term), leading to an operating loss of ¥800 million.

2. Qualitative Information on the Group's Consolidated Financial Position

Total assets for the current quarter (ended December 31, 2009) fell to ¥605.2 billion, down ¥52.2 billion as compared to the level recorded at the end of the previous term. This decrease was mainly due to falls of ¥37.4 billion in the levels of trade notes and accounts receivable, ¥9.6 billion in investments and other assets, and ¥6.0 billion in inventories, which exceeded the rise in the level of cash and cash equivalents as well as tangible fixed assets, by ¥4.9 billion and ¥4.6 billion, respectively.

Total liabilities fell to ¥361.8 billion, down ¥56.9 billion as compared to the level recorded at the end of the previous term. This decrease was mainly due to falls in the levels of trade notes and accounts payable and interest-bearing liabilities, totaling ¥38.8 billion and ¥8.0 billion, respectively.

Net assets rose to ¥243.4 billion, up ¥4.7 billion as compared to the level recorded at the end of the previous term. This increase was mainly due to the rise in the levels of retained earnings, totaling ¥4.6 billion, and gains on other marketable securities of ¥1.7 billion.

As a result of the foregoing, the capital adequacy ratio was 38.6%, up 3.8 points from the end of the previous term.

Cash Flow Condition

Cash flow from operating activities totaled ¥26.5 billion for the current period, an increase of ¥9.1 billion from the same period last year. This was mainly due to a decrease in the amounts of quarterly net income before taxes and other adjustments and notes and accounts payable being offset by an increase in the amount of cash flow from inventories and accounts receivable as well as a decrease in corporate tax and other payments.

Cash flow for investing activities totaled ¥11.7 billion, a decrease of ¥9.3 billion from the same period last year. This was due to a decrease in cash expenses arising from the acquisition of fixed assets and payment of contributed capital to affiliated companies.

Cash flow for financing activities totaled ¥11.5 billion, a decrease of ¥24.9 billion from the previous year, mainly due to efforts in re-paying interest-bearing liabilities.

As a result of the foregoing, the balance of cash and cash equivalents at the end of the consolidated fourth quarter totaled ¥48.0 billion, an increase of ¥9 billion from the end of the previous term.

3. Qualitative Information on the Earnings Forecast

No changes have been made to the full-year consolidated earnings forecast that was announced along with the second quarter financial brief released on November 4, 2009.

4. Other Notes

(1) Changes Involving Important Subsidiaries During the Quarter (Changes to Specific Subsidiaries Accompanying a Scope of Consolidation Change)

Due to the increasing importance of Sumitomo Construction Machinery (Tangshan) Co., Ltd., the Company has decided to include the results of this subsidiary in the first quarter consolidated financial statements. Also, due to Sumitomo (S.H.I.) Construction Machinery Manufacturing Co., Ltd.'s merger with Sumitomo (S.H.I.) Construction Machinery Co., Ltd., the Company has decided to exclude the former from the scope of the first quarter consolidated accounting period.

(2) The Application of Simplified Accounting Methods and Special Accounting Procedures Used to Prepare the Quarterly Consolidated Balance Sheet

I. Simplified Accounting Methods

- Method of calculating estimated bad debt write-offs in respect of general receivables

The ratio of bad debt write-offs used at the end of the previous fiscal year has been used.

- Valuation method for inventories

With regard to the calculation of inventories at the end of the third quarter, physical inventory has been omitted, and calculations have been performed in a reasonable manner on the basis of the results of physical inventory for the previous consolidated fiscal year.

- Method of calculating unrealized profit/loss in respect of inventories

The profit/loss ratio used at the end of the previous consolidated fiscal year has been used.

- Method of calculating depreciation on fixed assets

For assets that are depreciated using the declining-balance method, calculations have been made by prorating the amount of depreciation for the consolidated fiscal year.

- Method of calculating deferred and accrued accounts

Estimates obtained by using a reasonable calculation method have been recorded.

- Method of calculating corporate income tax, etc., as well as deferred tax assets and deferred tax liability

Tax payments on corporate income tax are calculated in such a way that addition-subtraction items and tax deduction items to be included are limited to important items only.

In determining the collectability of deferred tax assets, where no substantial changes have been identified in the management environment or in temporary differences arising after the end of the previous consolidated fiscal year, forecasts used for the previous consolidated fiscal year and tax planning have been used for calculation.

II. Special Accounting Methods Used to Prepare the Consolidated Quarterly Financial Statements:

Not applicable

(3) Changes to Accounting Principles, Procedures, Presentation Methods, etc., for the Preparation of Consolidated Quarterly Financial Statements

In regard to the accounting of revenues associated with contract works, historically the percentage of completion method was used only for large-scale construction projects that met a certain standard, while the construction completion method was used for other construction projects. Starting from the first quarter consolidated accounting period, the “Accounting Standard for Construction Contracts” (Accounting Standard No. 15 of the Financial Accounting Standards Foundation dated December 27, 2007) and the “Guidance on Accounting Standard for Construction Contracts” (Guidance No. 18 of the Financial Accounting Standards Foundation dated December 27, 2007) have been applied to certain contract works. As such, any contract works that commenced during the current third quarter consolidated accounting period and had a degree of progress which can be calculated with a certain level of accuracy at the end of such quarter was accounted for using the percentage of completion method (the cost ratio method was used to calculate contract work completion rate). For other contract works, the construction completion method continues to be used.

As a result of this, sales increased by ¥524 million. Further, operating income, ordinary income and quarterly net income before taxes and other adjustments all increased by ¥14 million.

5. Quarterly Consolidated Financial Statements

(1) Quarterly Consolidated Balance Sheets

(Units: millions of yen)

	End of Third Quarter As of December 31, 2009	End of Previous Fiscal Year As of March 31, 2009
	Amount	Amount
Assets		
Cash and deposits	49,562	44,685
Notes and accounts receivable	118,217	155,664
Products	39,685	43,260
Works in progress	84,467	84,826
Raw materials and stock	19,221	21,294
Other	22,405	31,576
Allowance for doubtful accounts	(1,072)	(1,012)
Current assets	332,484	380,293
Land	115,959	115,909
Other (net)	102,669	98,119
Total tangible assets	218,628	214,028
Other	6,950	6,392
Total intangible assets	6,950	6,392
Other	48,845	58,187
Allowance for doubtful accounts	(1,719)	(1,464)
Investments and other assets	47,127	56,722
Fixed assets	272,705	277,143
Total assets	605,188	657,436

(Units: millions of yen)

	End of Third Quarter As of December 31, 2009	End of Previous Fiscal Year As of March 31, 2009
	Amount	Amount
Liabilities		
Notes and accounts payable	97,301	136,090
Short-term bank loans	35,512	34,176
Commercial paper	--	24,000
Long-term loans due within one year	10,437	1,136
Corporate bonds redeemable within one year	10,000	10,000
Allowance	7,306	7,938
Other	79,699	89,045
Current liabilities	240,256	302,385
Corporate bonds	10,000	--
Long-term debt due after one year	36,409	41,027
Employees' severance and retirement benefits	33,089	34,808
Allowance	235	237
Deferred income taxes on revaluation	32,211	32,211
Other	9,606	8,071
Long-term liabilities	121,548	116,353
Total liabilities	361,804	418,738
Net assets		
Common stock	30,872	30,872
Capital surplus	20,503	20,503
Retained earnings	153,316	148,725
Treasury stock	(1,487)	(1,471)
Stockholders' equity	203,203	198,629
Unrealized gains on securities	1,170	(547)
Profit/loss on deferred hedge	1,724	1,945
Adjustment regarding pension obligations of consolidated overseas subsidiaries	(2,874)	(3,008)
Revaluation reserve for land	40,386	40,360
Foreign currency translation adjustments	(10,009)	(8,798)
Appraisal and translation differences	30,396	29,952
Minority interests	9,786	10,116
Total net assets	243,385	238,697
Liabilities and net assets	605,188	657,436

(2) Quarterly Consolidated Income Statements

(Units: millions of yen)

	Previous Third Quarter April 1, 2008, to December 31, 2008	Present Third Quarter April 1, 2009, to December 31, 2009
	Amount	Amount
Net sales	495,620	359,414
Cost of sales	385,936	289,745
Gross income	109,684	69,669
Selling, general & administrative expenses	64,386	56,606
Operating income	45,298	13,064
Non-operating income		
Interest income	174	124
Dividend income	881	618
Other	2,311	2,055
Total non-operating income	3,366	2,797
Non-operating expenses		
Interest expense	1,219	1,431
Other	5,515	2,909
Total non-operating expenses	6,734	4,340
Ordinary income	41,930	11,521
Extraordinary gains		
Gain from sale of investment securities	--	1,272
Revenues from grants and subsidies	--	844
Total extraordinary gains	--	2,115
Extraordinary loss		
Loss on revaluation of investment securities	5,886	840
Total extraordinary loss	5,886	840
Income before income taxes	36,045	12,796
Corporate income tax, current	14,756	5,044
Corporate income tax, deferred	1,959	2,483
Total corporate income taxes	16,715	7,527
Minority interests	1,180	624
Net income	18,150	4,645

(3) Consolidated Cash Flow Statement

(Units: millions of yen)

	Previous Third Quarter April 1, 2008, to December 31, 2008	Present Third Quarter April 1, 2009, to December 31, 2009
Cash flow from operating activities		
Income before income taxes	36,045	12,796
Depreciation	13,111	14,651
(Gain) loss from sale of investment securities	(13)	(1,272)
Interest and dividend income	(1,055)	(742)
Interest expenses	1,219	1,431
(Increase) decrease in notes and accounts receivable	28,780	37,738
(Increase) decrease in inventories	(33,214)	7,046
Increase (decrease) in notes and accounts payable	(4,002)	(39,767)
Other	2,132	2,319
Subtotal	43,002	34,201
Interest and dividends received	1,567	1,316
Interest expenses	(1,045)	(1,231)
Payments for income taxes	(26,110)	(7,817)
Net cash provided by operating activities	17,414	26,468
Cash flow from investing activities		
(Increase) decrease in time deposits	29	1,999
(Increase) decrease in securities	—	1,500
Payments for purchases of property, plant, and equipment	(21,775)	(16,046)
Proceeds from sale of investment securities	1,042	1,357
Expenditures relating to the payment of contributed capital to affiliated companies	(4,214)	(22)
(Increase) decrease in short-term loans receivable	3,638	494
Other	295	(966)
Net cash used in investing activities	(20,984)	(11,684)
Cash flow from financing activities		
Net increase (decrease) in short-term loans	22,573	(565)
Net increase (decrease) in commercial paper	(2,000)	(24,000)
Proceeds from long-term debt	1,788	5,500
Repayments for long-term debt	(2,150)	(827)
Earnings from issuance of corporate bonds	—	10,000
Cash dividends paid	(6,386)	(13)

	Previous Third Quarter April 1, 2008, to December 31, 2008	Present Third Quarter April 1, 2009, to December 31, 2009
Payment of dividends for minority stockholders	(382)	(1,003)
Other	(65)	(621)
Net cash used in financing activities	13,378	(11,529)
Effect of exchange rate changes on cash and cash equivalents	(715)	361
Net increase (decrease) in cash and cash equivalents	9,092	3,616
Cash and cash equivalents at beginning of year	29,879	42,414
Increase due to new consolidated company	—	1,942
Net decrease from the change in consolidated companies	(38)	—
Increase due to mergers and acquisitions	14	17
Cash and cash equivalents at end of year	38,947	47,989

(4) Notes on Premise of a Going Concern

There are no applicable items.

(5) Segment Information
1. Segment Information by Business
Previous Third Quarter (April 1, 2008, to December 31, 2008)

(Units: millions of yen)

Item \ Segment	A	B	C	D	E	Total	F	Consolidation
Net sales								
(1) Sales to external customers	180,437	63,513	58,528	54,635	138,507	495,620	—	495,620
(2) Internal sales between segments or exchanges	2,882	1,564	473	154	30	5,102	(5,102)	—
Total	183,318	65,077	59,001	54,789	138,536	500,721	(5,102)	495,620
Operating income	11,537	6,490	9,595	8,437	9,128	45,186	112	45,298

Current Third Quarter (April 1, 2009, to December 31, 2009)

(Units: millions of yen)

Item \ Segment	A	B	C	D	E	Total	F	Consolidation
Net sales								
(1) Sales to external customers	120,851	48,615	53,180	65,360	71,408	359,414	—	359,414
(2) Internal sales between segments or exchanges	1,662	1,713	630	124	5	4,134	(4,134)	—
Total	122,513	50,328	53,810	65,484	71,413	363,549	(4,134)	359,414
Operating income (loss)	(4,516)	3,762	3,937	10,684	(811)	13,055	8	13,064

Segments:

- A: Mass-Produced Machinery
- B: Environmental Protection Facilities, Plants & Others
- C: Ships, Steel Structures & Other Specialized Equipment
- D: Industrial Machinery
- E: Construction Machinery
- F: Cancellation or general

- Notes: 1. Business segment depends on sales total segment
 2. Main products of each business segment

Businesses	Main Products
Mass-Produced Machinery	Power transmission and control, plastic injection molding machines, film forming machines, semiconductor production equipment, laser processing systems, cryogenic equipment, precision XY stages, ion accelerators, plasma coating systems for FPDs, precision forgings, control components, defense equipment, machining tools
Environmental Protection Facilities, Plants & Others	Boiler, industrial waste treatment facilities, water and sewage treatment systems, paper machines, real estate, software
Ships, Steel Structures & Other Specialized Equipment	Ships, pressure vessels, bridges
Industrial Machinery	Forging machines, material handling systems, logistics systems, automated parking systems, turbines, pumps
Construction Machinery	Hydraulic excavators, mobile cranes, road machinery

2. Segment Information by Geographic Area
Previous Third Quarter (April 1, 2008, to December 31, 2008)

(Units: millions of yen)

Item	Segment	Japan	North America	Others	Total	Cancellation or general	Consolidation
Net sales							
(1) Sales to external customers		375,613	66,427	53,579	495,620	—	495,620
(2) Internal sales between segments or exchanges		32,856	822	10,476	44,153	(44,153)	—
Total		408,469	67,249	64,055	539,773	(44,153)	495,620
Operating income		35,080	7,181	2,519	44,780	518	45,298

Current Third Quarter (April 1, 2009, to December 31, 2009)

(Units: millions of yen)

Item	Segment	Japan	North America	Others	Total	Cancellation or general	Consolidation
Net sales							
(1) Sales to external customers		288,702	35,006	35,706	359,414	—	359,414
(2) Internal sales between segments or exchanges		21,915	739	5,992	28,647	(28,647)	—
Total		310,617	35,745	41,699	388,061	(28,647)	359,414
Operating income (loss)		14,247	1,658	(3,030)	12,875	189	13,064

- Notes: 1. Countries and regions classified by geographic proximity
 2. Countries and regions belonging to each classification:
 North America: USA, Canada
 Others: Germany, UK, Singapore, China

3. Overseas Sales

Previous Third Quarter (April 1, 2008, to December 31, 2008)

(Units: millions of yen)

	North America	Asia	Others	Total
I. Overseas sales	86,277	85,862	95,174	267,314
II. Consolidated sales				495,620
III. Overseas sales ratio (%)	17.4	17.3	19.2	53.9

Current Third Quarter (April 1, 2009, to December 31, 2009)

(Units: millions of yen)

	North America	Asia	Others	Total
I. Overseas sales	43,712	63,738	64,446	171,896
II. Consolidated sales				359,414
III. Overseas sales ratio (%)	12.2	17.7	17.9	47.8

- Notes:
1. Countries and regions classified by geographic proximity
 2. Countries and regions belonging to each classification:
 North America: USA, Canada
 Asia: China, Singapore
 Others: Germany, UK
 3. Sales are from the Company's and its subsidiaries' countries and regions other than Japan.

(6) Notes in Case of Significant Fluctuation in Shareholders' Total Equity

There are no applicable items.

6. Other information

(1) Orders, Sales, and Balance of Orders by Segment

Orders Received

(Units: millions of yen)

Businesses	Previous Third Quarter April 1, 2008, to December 31, 2008		Third Quarter April 1, 2009, to December 31, 2009		Y / Y Change	Previous Fiscal Year April 1, 2008, to March 31, 2009	
	Amount	%	Amount	%	%	Amount	%
Mass-Produced Machinery	172,913	32.3	117,584	41.6	(32.0)	200,803	33.4
Environmental Protection Facilities, Plants & Others	78,991	14.8	43,651	15.5	(44.7)	84,240	14.0
Ships, Steel Structures & Other Specialized Equipment	74,204	13.9	9,687	3.4	(87.0)	78,080	13.0
Industrial Machinery	82,620	15.4	43,055	15.3	(47.9)	98,752	16.5
Construction Machinery	126,501	23.6	68,370	24.2	(46.0)	138,783	23.1
Total	535,229	100.0	282,346	100.0	(47.3)	600,658	100.0

Sales

(Units: millions of yen)

Businesses	Previous Third Quarter April 1, 2008, to December 31, 2008		Third Quarter April 1, 2009, to December 31, 2009		Y / Y Change	Previous Fiscal Year April 1, 2008, to March 31, 2009	
	Amount	%	Amount	%	%	Amount	%
Mass-Produced Machinery	180,437	36.4	120,851	33.6	(33.0)	227,226	35.3
Environmental Protection Facilities, Plants & Others	63,513	12.8	48,615	13.5	(23.5)	92,625	14.4
Ships, Steel Structures & Other Specialized Equipment	58,528	11.8	53,180	14.8	(9.1)	79,602	12.4
Industrial Machinery	54,635	11.0	65,360	18.2	19.6	84,310	13.1
Construction Machinery	138,507	28.0	71,408	19.9	(48.4)	159,154	24.8
Total	495,620	100.0	359,414	100.0	(27.5)	642,918	100.0

Balance of Orders Received

(Units: millions of yen)

Businesses	Previous Fiscal Year April 1, 2008, to March 31, 2009		Third Quarter April 1, 2009, to December 31, 2009		Y / Y Change	Previous Third Quarter April 1, 2008, to December 31, 2008	
	Amount	%	Amount	%	%	Amount	%
Mass-Produced Machinery	72,800	14.8	69,532	16.8	(4.5)	91,661	15.6
Environmental Protection Facilities, Plants & Others	81,366	16.5	76,402	18.4	(6.1)	104,565	17.9
Ships, Steel Structures & Other Specialized Equipment	216,184	44.0	172,690	41.6	(20.1)	233,382	39.9
Industrial Machinery	106,047	21.6	83,742	20.2	(21.0)	126,452	21.6
Construction Machinery	15,427	3.1	12,389	3.0	(19.7)	29,284	5.0
Total	491,823	100.0	414,755	100.0	(15.7)	585,344	100.0