

Consolidated Financial Results for the First Quarter Ended June 30, 2009

July 31, 2009

Company Name: MEC COMPANY LTD.
 Stock Exchange Listing: TSE - first Section
 OSE - Hercules
 Securities Code: 4971
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(Amount less than one million yen has been disregarded)

1. Consolidated Financial Results for the First Quarter Ended June 30, 2009(From April 1, 2009 to June 30, 2009)

(1) Consolidated Financial Results

Note: Percentages indicate changes from previous year.

	Net Sales		Operating income		Ordinary income		Net income	
	Millions of yen	Change (%)	Millions of yen	Change (%)	Millions of yen	Change (%)	Millions of yen	Change (%)
Three months ended June 30, 2009	1,193	(46.2)	51	(90.1)	84	(84.6)	52	(87.8)-
Three months ended June 30, 2008	2,217	-	521	-	544	-	431	-

	Net income per share	Diluted net income per share
	Yen	Yen
Three months ended June 30, 2009	2.63	-
Three months ended June 30, 2008	21.17	-

(2) Consolidated Financial Position

	Total assets	Net assets	Equity ratio	Net assets per share
	Millions of yen	Millions of yen	%	yen
June 30, 2009	10,031	7,961	79.4	396.65
March 31, 2009	9,731	7,780	80.0	387.64

(Note) Shareholders' equity : June 30, 2009 7,961 million yen March 31, 2008 7,780 million yen

2. Dividends

(Record date)	Dividends per share				
	June 30	Sept.30	Dec.31	Year-end	Annual
		yen		yen	yen
Year ended March 31, 2009	-	8.00	-	8.00	16.00
Year ending March 31, 2010	-				
Year ending March 31, 2009 (forecast)		4.00	-	4.00	8.00

(Note). Revise of dividends forecast: None

3. Consolidated Financial Forecast for the Year Ending March 31, 2010(From April 1, 2009 to March 31, 2010)

	Net Sales		Operating income		Ordinary income		Net income		Net income per share
	Millions of yen	Change (%)	Millions of yen	change (%)	Millions of yen	Change (%)	Millions of yen	Change (%)	yen
Six months ending September 30, 2009	2,594	(41.7)	163	(83.6)	188	(81.8)	117	(84.9)	5.84
Year ending March 31, 2010	5,679	(18.3)	560	(36.2)	594	(19.0)	287	(0.3)	14.30

(Note) Revise of consolidated forecast: None

4. Other

(1) Changes in important subsidiaries during this term (changes of specified subsidiaries entailing changes in the scope of consolidation) : None

(2) Application of concise accounting procedures or particular accounting procedures in the creation of consolidated financial statements during this quarter : Yes

Note: For details, see "4. Others", p.4 "Qualitative Information, Financial Statements, etc"

(3) Changes of principles, procedures, presentation methods, etc, in accounting procedures related to the creation of quarterly consolidated financial statements (Items recorded in changes of basic, important matters, etc, for the creation of quarterly consolidated financial statements)

[1] Changes in association with a revision of accounting standards, etc: No

[2] Changes other than those in [1]: Yes

Note: For details, see "4. Others", p.3"Qualitative Information, Financial Statements, etc"

(4) Number of outstanding shares (Common shares)

[1] Number of outstanding shares at end of term (including treasury stock)

Three months ended June 30, 2009 : 20,371,392 shares

Year ended March 31, 2009 : 20,371,392 shares

[2] Number of treasury stock

Three months ended June 30, 2009 : 300,037 shares

Year ended March 31,2009 : 300,033 shares

[3] Average number of shares during term (Quarterly consolidated, cumulative period)

Three months ended June 30 ,2009 : 20,071,357 shares

Three months ended June 30, 2008 : 20,371,359 shares

* Explanation of appropriate use of earnings forecasts. Other points of note.

The forecast figures included above are forecasts judged based on the currently available information and include largely uncertain elements. Actual results may differ from the forecast figures above due to changes in business performance and other factors. For information on the conditions assumed in forecasting results, please see "3. Earnings Forecasts" under "Qualitative Information, Financial Statements, etc" on page 3.

Qualitative Information, Financial Statements, etc

1. Consolidated Operating Results

Although a trend towards the expansion of demand based on government-led demand stimulation measures was apparent mainly in developing countries such as China, and signs appeared that we have finally hit the bottom of the global recession that started in autumn last year in the wake of the US financial crisis, the management environment during the first quarter consolidated accounting period has continued to be severe, with employment deterioration in Europe, America and Japan, declines in personal consumption and poor facility investment.

In the electronics industry, there was a partial recovery trend in areas such as netbook PCs, flat-screen TVs and BR recorders, but overall the situation was severe.

In addition, inventory adjustment in the electronic board industry since last year has come full circle to register upward momentum, but has stopped at a limited level in comparison to the first half of last term without reaching former full-scale production levels, so the industry remains in the balance.

In such conditions, the entire Company Group has joined together to continue positive activities aimed at expanding sales of the company's chemical products in the multilayer PCB market while maintaining and strengthening competitiveness by introducing new products with strong cost reduction effects to market.

However, the impact of production contraction and facility investment restraint in the electronic board industry was large and sales in the first quarter consolidated accounting year were 1,193 million yen (a decrease of 46.2% in comparison to the same period of the previous year). Selling and general administrative expenses were 733 million (a decrease of 13.1% in comparison to the same period of the previous year) due to a decrease in distribution costs and the suppression of management and personnel costs. As a result, operating income was 51 million yen (a decrease of 90.1% in comparison to the same period of the previous year), ordinary income was 84 million yen (a decrease of 84.6% in comparison to the same period of the previous year) and quarterly net income was 52 million yen (a decrease of 87.8% in comparison to the same period of the previous year).

2. Consolidated Financial Position

(1) Changes in assets, liabilities and net assets

Assets increased 300 million yen in comparison to the end of the previous consolidated accounting year to finish at 10,031 million yen. This was due mainly to increases in construction in progress and marketable securities.

Liabilities increased 119 million yen to finish at 2,070 million yen. This was due mainly to an increase in accrued expenses payable.

Net assets increased 180 million yen to finish at 7,961 million yen. This was due mainly to increases in the marketable securities valuation difference and foreign currency translation adjustment account, despite the fact that retained earnings decreased 107 million yen.

(2) Cash flow analysis

The balance of cash and cash equivalents (hereinafter referred to as "funds") at the end of the first quarter consolidated accounting period ended June 30, 2009 stood at 2,069 million yen, a decrease of 139 million yen in comparison to the end of the previous cumulative consolidated accounting year. The various cash flow situations and contributing factors during the first quarter ended June 30, 2009 were as follows.

(Cash flow from operating activities)

Funds obtained as a result of operating activities were 322 million yen (a decrease of 244 million yen in comparison to the same period of the previous year). This was due mainly to the fact that although factors including increases of 92 million yen in quarterly net income before taxes and other adjustments, 79 million yen in depreciation expenses and 126 million yen in accrued expenses payable contributed to increasing funds, these increases were partially offset by the fund-decreasing factors of decreases of 38 million yen in reserves for bonus payments and 52 million yen in accounts payable.

(Cash flow from investment activities)

Funds used as a result of investment activities were 348 million yen (an increase of 178 million yen in comparison to the same period of the previous year). This was due mainly to factors including the deposit of a net amount of 130 million yen in time deposits and expenditures of 286 million due to the acquisition of tangible fixed assets.

(Cash flow from financial activities)

Funds used as a result of financial activities were 156 million yen (a decrease of 29 million yen in comparison to the same period of the previous year). This was due mainly to factors such as the payment of 156 million yen in dividends.

3. Earnings Forecasts

The earnings forecast for the period ending March 2010 is as described in the revision of the earnings forecast announced publicly on July 31, 2009.

4. Others

(1) Changes in important subsidiaries during this term (changes of specified subsidiaries entailing changes in the scope of consolidation)

N/A

(2) Application of concise accounting procedures or particular accounting procedures in the creation of consolidated financial statements during this quarter:

1. Concise accounting procedures

With respect to determination of the collectability of deferred income tax assets, in cases where no marked changes have been recognized in the management environment, etc, or in the occurrence of temporary differences since the end of the previous consolidated accounting year, the Company determines the collectability of deferred income tax assets based on the future earnings forecast and tax planning used in the settlement of accounts for the previous consolidated accounting year. In cases where there have been marked changes in the management environment, etc, or where marked changes have been recognized in the occurrence of temporary differences since the end of the previous consolidated accounting year, the Company determines the collectability of deferred income tax assets based on the future earnings forecast and tax planning used in the settlement of accounts for the previous consolidated accounting year also taking the impact of significant changes into consideration.

2. Accounting treatment specific to the preparation of quarterly consolidated financial statements

For tax expenses, the Company has adopted the method of reasonably estimating the effective tax rate after the application of tax effect accounting to net income before income taxes for the consolidated accounting year and multiplying quarterly net income before income taxes by this estimated effective tax rate. However, in cases where the result of calculating using this effective tax rate lacks reasonableness in a striking manner, the Company bases calculations on the legal tax rate.

With this in mind, the value of income taxes deferred is included under income taxes.

(3) Changes of principles, procedures, presentation methods, etc. in accounting procedures related to the creation of quarterly consolidated financial statements

1. Changes in association with a revision of accounting standards, etc

Among the accounts in the financial statements of overseas subsidiary companies, the method for calculating profits and costs was formerly based on the spot exchange market price on the relevant subsidiary's date of settlement, but from this first quarter consolidated accounting period ended June 30, 2009, the Company has changed to a method of calculation based on the average market price during the period. This change eliminates the impact of spot exchange market price fluctuations by calculating each profit and cost account generated throughout the period using the average market price throughout the period and was carried out because it allows the Company to reflect management performance more correctly and present the accounts adapted to the actual situation.

As a result of this change, in comparison to calculations based on the previous method, sales have decreased by 17,823,000 yen, operating income by 2,905,000 yen, ordinary income by 4,130,000 yen and quarterly net income before taxes and other adjustments to 4,103,000 yen.

The impacts on segment information are described in each section.

2. Changes in presentation methods

(Quarterly consolidated profit and loss statements)

Because the sales discounts included in "Others" under "Non-operating expenses" for the last first quarter cumulative consolidated accounting period exceeded 20% of the total value of non-operating expenses, it was decided to include sales discounts as a separate entry from this first quarter ended June 30, 2009.

The sales discounts included in "Others" under "Non-operating expenses" for the last first quarter ended June 30, 2008 were 1,478,000 yen.

(Quarterly consolidated cash flow statements)

Because the importance of the "Change in accrued expenses payable" included under "Others" in "Cash flow from operating activities" for the last first quarter cumulative consolidated accounting period ended June 30, 2008 increased, it was decided to include the change in accrued expenses payable as a separate entry from this first quarter ended June 30, 2009.

The "Change in accrued expenses payable" included under "Others" in "Cash flow from operating activities" for the last first quarter ended June 30, 2008 were 163,126,000 yen.

5 . Consolidated quarterly financial statements

(1) Consolidated quarterly balance sheets

(unit : 1,000yen)

	As of June 30, 2009	As of March 31, 2009
(Assets)		
Current assets		
Cash and deposits	3,655,933	3,584,544
Notes and accounts receivable-trade	1,349,079	1,377,451
Short-term investment securities	50,000	50,000
Merchandise and finished goods	244,053	231,015
Raw materials and supplies	194,513	238,558
Deferred tax assets	45,368	38,074
Income taxes receivable	183,363	150,349
Other	40,999	64,478
Allowance for doubtful adccounts	(9,121)	(11,626)
Current assets	5,754,189	5,722,846
Noncurrent assets		
Property, plant and equipment		
Buildings and structures	2,730,788	2,693,134
Accumulated depreciation	(1,335,860)	(1,304,122)
Buildings and structures, net	1,394,928	1,389,012
Machinrery, equipment and vehicles	1,514,372	1,490,721
Accumulated depreciation	(1,073,164)	(1,031,013)
Machinery, equipment and vehicles, net	441,207	459,707
Tools, furniture and fixtures	532,569	531,159
Accumulated depreciation	(377,343)	(380,419)
Tools, furniture and fixtures, net	155,225	150,739
Land	1,186,191	1,167,488
Construction in progress	433,713	248,373
Property, plant and equipment	3,611,267	3,415,321
Intangible assets		
Goodwill	12,547	14,212
Other	46,188	47,542
Intangible assets	58,735	61,754
Investments and other assets		
Investment securities	486,199	381,297
Other	150,140	178,771
Allowance for doubtful accounts	(28,823)	(28,530)
Investments and other assets	607,516	531,537
Noncurrent assets	4,277,519	4,008,613
Assets	10,031,709	9,731,460

(unit : 1,000 yen)

	As of June 30, 2009	As of March 31, 2009
(LIABILITIES)		
Current liabilities		
Notes and accounts payable-trade	346,708	392,210
Short-term loans payable	480,000	480,000
Accounts payable-other	169,374	149,240
Accrued expenses	156,490	29,210
Income taxes payable	170,408	126,320
Provision for bonuses	65,047	103,716
Provision for directors' bonuses	3,307	-
Other	74,790	123,825
Current liabilities	1,466,127	1,404,523
Noncurrent liabilities		
Deferred tax liabilities	484,820	427,002
Provision for retirement benefits	16,354	16,704
Other	103,008	102,827
Noncurrent liabilities	604,183	546,534
Liabilities	2,070,310	1,951,057
(NET ASSETS)		
Shareholders' equity		
Capital stock	594,142	594,142
Capital surplus	446,358	446,358
Retained earnings	7,316,887	7,424,761
Treasury stock	(92,678)	(92,677)
Shareholders' equity	8,264,709	8,372,585
Valuation and translation adjustments		
Valuation difference on available-for-sales securities	77,034	(4,714)
Foreign currency translation adjustment	(380,345)	(587,468)
Valuation and translation adjustments	(303,310)	(592,182)
Net assets	7,961,398	7,780,402
Liabilities and net assets	10,031,709	9,731,460

(3) Consolidated quarterly statements of cash flow

(unit : 1,000yen)

	Three months ended June 30, 2008 From April 1, 2008 To June 30, 2008	Three months ended June 30, 2009 From April 1, 2009 To June 30, 2009
Net cash provided by (used in) operating activities		
Income before income taxes	644,978	92,358
Depreciation and amortization	84,669	79,375
Increase (decrease) in allowance for doubtful accounts	3,189	(2,774)
Increase (decrease) in provision for bonuses	(88,342)	(38,669)
Increase (decrease) in provision for directors' bonuses	4,725	3,307
Increase (decrease) in provision for retirement benefits	-	(350)
Interest and dividends income	(11,790)	(15,274)
Insurance premiums refunded cancellation	(100,909)	(9,479)
Interest expenses	1,658	1,567
Decrease (increase) in notes and accounts receivable-trade	(23,073)	61,588
Decrease (increase) in inventories	(63,066)	49,615
Increase in notes and accounts payable-trade	133,629	(52,054)
Increase (decrease) in accounts payable-other and accrued expenses	-	126,898
Other,net	133,345	51,853
Subtotal	719,012	347,962
Interest and dividends income received	10,353	12,627
Interest expenses paid	(1,075)	(936)
Income taxes paid	(161,485)	(36,972)
Net cash provided by (use in) operating activities	566,805	322,680
Net cash provided by (used in) investment activities		
Payments into time deposits	(381,563)	(479,974)
Proceeds from withdrawal of time deposits	74,388	349,255
Purchase of property, plant and equipment	(75,887)	(286,741)
Proceeds from sale of property, plant and equipment	1,592	1,572
Purchase of investment securities	(3,911)	(3,410)
Proceeds from sales of investment securities	391	30,921
Proceeds from cancellation of insurance funds	214,394	37,357
Other,net	552	2,639
Net cash provided by (used in) investment activities	(170,043)	(348,379)
Net cash provided by (used in) financing activities		
Increase in short-term loans payable	30,000	30,000
Decrease in short-term loans payable	(30,000)	(30,000)
Purchase of treasury stock	-	(1)
Cash dividends paid	(185,990)	(156,028)
Net cash provided by (used in) financing activities	(185,990)	(156,029)
Effect of exchange rate change on cash and cash equivalents	(49,240)	41,768
Net increase (decrease) in cash and cash equivalents	161,529	(139,959)
Initial balance of cash and cash equivalents	2,792,447	2,209,945
Closing balance of cash and cash equivalents	2,953,977	2,069,986

(2) Consolidated quarterly statements of income

	(unit : 1,000yen)	
	Three months ended June 30, 2008	Three months ended June 30, 2009
	[[From April 1, 2008 To June 30, 2008]]	[[From April 1, 2009 To June 30, 2009]]
Net Sales	2,217,457	1,193,431
Cost of sales	851,832	408,303
Gross profit	1,365,625	785,128
Selling, general administrative expenses	844,056	733,705
Operating income	521,568	51,423
Non-operating income		
Interest income	6,392	11,437
Dividends income	5,398	3,837
Gain on sales of investment securities	-	1,582
Foreign exchange gains	14,597	13,157
Rent income on facilities	2,569	-
Other	1,984	6,475
Non-operating income	30,942	36,490
Non-operating expenses		
Interest expenses	1,658	1,567
Sales discounts	-	916
Rent expenses on facilities	1,720	-
Other	4,668	1,347
Non-operating expenses	8,047	3,832
Ordinary income	544,464	84,081
Extraordinary income		
Gain on sale of noncurrent assets	73	-
Surrender value of insurance	100,909	9,479
Extraordinary income	100,982	9,479
Extraordinary loss		
Loss on sale of noncurrent assets	51	1,004
Loss on retirement of noncurrent assets	416	198
Extraordinary loss	468	1,202
Income before income taxes	644,978	92,358
Income taxes	213,779	39,661
Net income	431,199	52,696

(3) Consolidated quarterly statements of cash flow

(unit : 1,000yen)

	Three months ended June 30, 2008 From April 1, 2008 To June 30, 2008	Three months ended June 30, 2009 From April 1, 2009 To June 30, 2009
Net cash provided by (used in) operating activities		
Income before income taxes	644,978	92,358
Depreciation and amortization	84,669	79,375
Increase (decrease) in allowance for doubtful accounts	3,189	(2,774)
Increase (decrease) in provision for bonuses	(88,342)	(38,669)
Increase (decrease) in provision for directors' bonuses	4,725	3,307
Increase (decrease) in provision for retirement benefits	-	(350)
Interest and dividends income	(11,790)	(15,274)
Insurance premiums refunded cancellation	(100,909)	(9,479)
Interest expenses	1,658	1,567
Decrease (increase) in notes and accounts receivable-trade	(23,073)	61,588
Decrease (increase) in inventories	(63,066)	49,615
Increase in notes and accounts payable-trade	133,629	(52,054)
Increase (decrease) in accounts payable-other and accrued expenses	-	126,898
Other,net	133,345	51,853
Subtotal	719,012	347,962
Interest and dividends income received	10,353	12,627
Interest expenses paid	(1,075)	(936)
Income taxes paid	(161,485)	(36,972)
Net cash provided by (use in) operating activities	566,805	322,680
Net cash provided by (used in) investment activities		
Payments into time deposits	(381,563)	(479,974)
Proceeds from withdrawal of time deposits	74,388	349,255
Purchase of property, plant and equipment	(75,887)	(286,741)
Proceeds from sale of property, plant and equipment	1,592	1,572
Purchase of investment securities	(3,911)	(3,410)
Proceeds from sales of investment securities	391	30,921
Proceeds from cancellation of insurance funds	214,394	37,357
Other,net	552	2,639
Net cash provided by (used in) investment activities	(170,043)	(348,379)
Net cash provided by (used in) financing activities		
Increase in short-term loans payable	30,000	30,000
Decrease in short-term loans payable	(30,000)	(30,000)
Purchase of treasury stock	-	(1)
Cash dividends paid	(185,990)	(156,028)
Net cash provided by (used in) financing activities	(185,990)	(156,029)
Effect of exchange rate change on cash and cash equivalents	(49,240)	41,768
Net increase (decrease) in cash and cash equivalents	161,529	(139,959)
Initial balance of cash and cash equivalents	2,792,447	2,209,945
Closing balance of cash and cash equivalents	2,953,977	2,069,986

- (4) Notes on premises as a going concern
N/A

- (5) Segment information
[Information by operating segment]

The Company Group manufactured and sold chemicals, machinery, equipment and grinding materials belonging to the same segment as a specialist manufacturer of PCB material-related products during the previous first quarter cumulative consolidated accounting period ended June 30, 2008 and this first quarter cumulative consolidated accounting period ended June 30, 2009 and there is no information to record here because the Company Group is not involved in other categories of operating segment.

[Information by geographical segment]

Three months ended June 30, 2008 (From April 1, 2008 to June 30, 2008)

(Unit thousands of yen)

	Japan	Asia	Europe	Other	Total	Elimination or corporate	Consolidated
Net Sales							
(1) Outside customers	1,273,146	762,136	182,174	-	2,217,457	-	2,217,457
(2) Inter-segment sales and transfers	366,360	6	-	-	366,367	(366,367)	-
Total	1,639,507	762,143	182,174	-	2,583,824	(366,367)	2,217,457
Operating profit/(loss)	338,551	292,111	22,936	(2)	653,596	(132,027)	521,568

Three months ended June 30, 2009 (From April 1, 2009 to June 30, 2009)

(Unit: thousands of yen)

	Japan	Asia	Europe	Other	Total	Elimination or corporate	Consolidated
Net Sales							
(1) Outside customers	768,577	350,609	74,245	-	1,193,431	-	1,193,431
(2) Inter-segment sales and transfers	214,528	-	-	-	214,528	(214,528)	-
Total	983,105	350,609	74,245	-	1,407,960	(214,528)	-
Operating profit/(loss)	79,002	82,484	(10,209)	(398)	150,878	(99,455)	51,423

(Notes)

1. Method of classifying geographical segments and countries and regions included in each segment

Method of classifying geographical segments: Classified on the basis of geographical proximity

Countries and regions included in each segment:

Asia: Taiwan, Hong Kong and China

Europe: Belgium

Other: the United States

2. Changes in account processing methods

First quarter cumulative consolidated accounting period ended June 30, 2009

(Change in the method used to calculate the profits and costs of overseas subsidiaries)

As described in section 4 (3) 1 of "Qualitative Information, Financial Statements, etc", the profits and costs of overseas subsidiaries were calculated based on the spot exchange market price on the relevant subsidiary's date of settlement, but from this first quarter consolidated accounting period ended June 30, 2009, the Company has changed to a method of calculation based on the average market price during the period. In association with this change, in comparison to calculations based on the previous method, sales have decreased in Asia by 14,564,000 yen and in Europe by 3,259,000 yen, operating income has decreased in Asia by 3,370,000 yen and in Europe and in Other regions has increased by 448,000 yen and 17,000 yen respectively.

[Overseas sales]

Three months ended June 30, 2008 (From April 1, 2008 to June 30, 2008)

	Asia	Europe	Other	Total
I Overseas sales (thousands of yen)	795,297	165,931	10,263	971,491
II Consolidated sales (thousands of yen)				2,217,457
III Percentage of overseas sales to consolidated sales (%)	35.9	7.5	0.4	43.8

[Overseas sales]

Three months ended June 30, 2009 (From April 1, 2009 to June 30, 2009)

	Asia	Europe	Other	Total
I Overseas sales (thousands of yen)	393,579	68,806	2,021	464,407
II Consolidated sales (thousands of yen)				1,193,431
III Percentage of overseas sales to consolidated sales (%)	33.0	5.8	0.1	38.9

(Notes)

1. Method of classifying geographical segments and countries and regions included in each segment

Method of classifying geographical segments: Classified on the basis of geographical proximity

Countries and regions included in each segment:

Asia: Taiwan, Hong Kong, China and Singapore

Europe: Spain, Germany and Italy

Other: the United States, Mexico

2. Overseas sales are sales of the Company and its consolidated subsidiaries which were transacted in countries and regions outside of Japan.

3. Changes in account processing methods

First quarter cumulative consolidated accounting period ended June 30, 2009

(Change in the method used to calculate the profits and costs of overseas subsidiaries)

As described in section 4 (3) 1 of “Qualitative Information, Financial Statements, etc”, the profits and costs of overseas subsidiaries were calculated based on the spot exchange market price on the relevant subsidiary’s date of settlement, but from this first quarter consolidated accounting period ended June 30, 2009, the Company has changed to a method of calculation based on the average market price during the period. In association with this change, in comparison to calculations based on the previous method, overseas sales have decreased in Asia by 14,737,000 yen, in Europe by 3,020,000 yen, and in Other regions by 65,000 yen, while consolidated sales have decreased by 17,823,000 yen.

(6) Notes in the case of marked changes in shareholder capital

N/A