

**SUMMARY OF FINANCIAL STATEMENT (Consolidated)**

First quarter results for the year ending March31, 2008

July 31, 2007

**Name of listed company: JSP Corporation**Stock Exchange Listed: Tokyo (1<sup>st</sup> section)(URL: <http://www.co-jsp.co.jp/>)Code Number: **7942**

Representative: Rokuro Inoue

Title: President, Representative Director

Contact person: Hitoshi Yamamoto

Title: Executive Officer, General Manager

Financial &amp; Accounting Department

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**1. First quarter results (April 1, 2007 to June 30, 2007) for the fiscal year ending March 31, 2008****(1) Consolidated Business Performance**

Note: Millions of yen, rounded down

	Net sales		Operating income		Ordinary income		Net income	
	¥million	%	¥million	%	¥million	%	¥million	%
First quarter ended June 30, 2007	23,686	2.4	1,100	144.6	1,058	70.4	589	150.7
First quarter ended June 30, 2006	23,140	9.0	449	△42.3	621	△19.8	235	△38.5
(Reference) Term ended March 2007	95,505		4,114		4,119		2,357	

	Net income per share	Fully diluted net income per share
	¥	¥
First quarter ended June 30, 2007	18.87	18.82
First quarter ended June 30, 2006	7.59	7.55
(Reference) Term ended March 2007	75.76	75.53

Note: Percentages for net sales, operating income, ordinary income and net income represent changes from the previous comparable period.

**(2) Consolidated financial position**

Note: Millions of yen, rounded down

	Total assets	Net assets	Shareholders' equity ratio	Net assets per share
	¥million	¥million	%	¥
First quarter ended June 30, 2007	95,079	46,301	45.4	1,380.24
First quarter ended June 30, 2006	90,195	43,046	47.7	1,382.70
(Reference) Term ended March 2007	95,178	45,989	45.2	1,376.68

## (3) Consolidated cash flows

	Cash flows from operating activities	Cash flows from investing activities	Cash flows from financing activities	Outstanding balance of cash and cash equivalents as of the end of term
	¥million	¥million	¥million	¥million
First quarter ended June 30, 2007	577	△ 1,131	1,034	5,550
First quarter ended June 30, 2006	670	△ 2,356	1,316	5,297
(Reference) Term ended March 2007	5,441	△ 6,988	833	5,099

## 2. Forecast for Consolidated Business Performance in the Term Ending March 2008 (from April 1, 2007 to March 31, 2008)

	Net sales	Ordinary income	Net income
	¥million	¥million	¥million
Interim term	55,900	1,500	800
Overall term	99,000	5,100	2,800

Note: The calculation of the current term's net income per share is based on the share number of the first quarter ended June 30, 2007.

Qualitative information related to the earnings forecast:

The non-consolidated and the consolidated midterm earnings forecast as well as the earnings estimates of the full fiscal year ending March 31, 2008 have already been disclosed separately effective today.

In addition, the earnings forecast's value is based on the presently available information. The actual result may differ from the current forecast due to various factors.