

SUMMARY OF FINANCIAL STATEMENT (Consolidated)

Second quarter results for the year ending March 31, 2009

October 30, 2008

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

Representative: Rokuro Inoue

Title: President, Representative Director

Contact person: Shiomi Kurihara

Title: General Manager, Accounting Department
Corporate Management Division

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1. Second quarter results (April 1, 2008 to September 30, 2008) for the fiscal year ending March 31, 2009**(1) Consolidated Business Performance**

Note: Millions of yen, rounded down

	Net sales		Operating income		Ordinary income		Net income	
	¥million	%	¥million	%	¥million	%	¥million	%
Second quarter ended September 30, 2008	52,520	—	1,755	—	1,758	—	1,363	—
Second quarter ended September 30, 2007	49,248	3.0	2,823	48.3	2,783	37.0	1,668	20.3

	Net income per share	Fully diluted net income per share
	¥	¥
Second quarter ended September 30, 2008	43.52	43.52
Second quarter ended September 30, 2007	53.35	53.23

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	%	¥
Second quarter ended September 30, 2008	97,757	47,585	45.4	1,416.76
(Reference) Term ended March 2008	94,993	48,057	47.0	1,425.83

2. Dividends

(Record date)	Dividends per share				
	End of first quarter	End of second quarter	End of third quarter	End of fiscal year	Annual
	¥	¥	¥	¥	¥
Fiscal year ended March 31, 2008	—	6.00	—	8.00	14.00
Fiscal year ended March 31, 2009	—	7.00	—	—	—
Fiscal year ending March 31, 2009 (forecast)	—	—	—	7.00	14.00

3. Forecast for Consolidated Business Performance in the Term Ending March 2009 (from April 1, 2008 to March 31, 2009)

	Net sales		Operating income		Ordinary income		Net income		Net income per share
	¥million	%	¥million	%	¥million	%	¥million	%	¥
Overall term	107,000	7.6	4,100	△ 18.8	4,100	△ 13.4	2,800	8.1	89.31

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, 2009 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.

4. Others

(1) Changes in principal subsidiaries during the term (Change in the scope of consolidation of specific subsidiaries): No

(2) Changes in accounting principles, processes, presentation methods, etc., related to the preparation of consolidated financial statements (significant changes pertaining to the preparation of consolidated financial statements)

1. Changes owing to revisions in accounting standards: Yes

2. Changes other than 1. above: No

(3) Number of shares outstanding (common stock)

1. Number of shares issued at the end of the period including treasury stock

31,413,473 as of September 30, 2008; 31,372,473 as of March 31, 2008

2. Number of treasury stocks at the end of the period:

60,763 as of September 30, 2008; 60,514 as of March 31, 2008