

## Summary of Consolidated First Quarter Financial Results for the Year Ending March 2007

The following statements are an English-language translation of the original Japanese-language document.  
(All financial information has been prepared in accordance with accounting principles generally accepted in Japan.)

Name of listed company: **JGC Corporation**  
(URL: <http://www.jgc.co.jp>)

Stock exchange: **Tokyo**  
Code number: **1963**

Representative

Title: **Chairman and Chief Executive Officer**

Name: **Yoshihiro Shigehisa**

Contact

Title: **Director, Senior General Manager, Finance & Accounting Division**

Name: **Hiro Yoshi Suga**

Tel: **81-45-682-1111**

### 1. Regarding the Preparation of Quarterly Financial Information

(1) Use of Simplified Accounting Procedures: **Yes**

**Simplified methods are employed in calculation of income taxes using annual effective tax rates and in some other items with little influence on overall accounting.**

(2) Changes in Accounting Procedures from the Most Recent Consolidated Fiscal Year: **No**

(3) Changes in the Scope of Consolidation or Application of the Equity Method: **No**

### 2. Summary of First Quarter Financial Results for the Year Ending March 2007 (April 1, 2006-June 30, 2006)

(1) Progress in Consolidated Operating Results

Note: All amounts are rounded down to the nearest million yen.

	Net sales		Operating income		Ordinary income		Net income	
	(Millions of yen)	(%)	(Millions of yen)	(%)	(Millions of yen)	(%)	(Millions of yen)	(%)
1Q FY2006	123,299	16.9	5,315	25.2	6,347	2.5	3,826	(8.4)
1Q FY2005	105,438	—	4,245	—	6,193	—	4,176	—
(reference) FY ended March 31, 2006	550,301		20,389		23,454		15,011	

	Earnings per share	Earnings per share (diluted)
	(Yen)	(Yen)
1Q FY2006	15.07	—
1Q FY2005	16.44	—
(reference) FY ended March 31, 2006	58.33	—

Note: Quarterly financial statements have only been disclosed since the first quarter for fiscal 2005, so there is no entry for year-on-year rate of previous first quarter.

(2) Changes in Consolidated Financial Position

	Total assets (Millions of yen)	Shareholders' equity (Millions of yen)	Shareholders' equity / total assets (%)	Shareholders' equity per share (Yen)
As of June 30, 2006	389,529	172,601	44.2	679.86
As of June 30, 2005	373,924	152,880	40.9	601.84
(reference) As of March 31, 2006	375,287	173,063	46.1	681.66

## (3) Consolidated Cash Flows

	Cash flows from operating activities (Millions of yen)	Cash flows from investing activities (Millions of yen)	Cash flows from financing activities (Millions of yen)	Cash and cash equivalents at term-end (Millions of yen)
1Q FY2006	8,271	(2,241)	(1,588)	95,887
1Q FY2005	14,270	(1,082)	(1,895)	80,602
(reference) FY ended March 31,	26,811	(2,963)	(2,424)	91,489

**3. Forecast for Fiscal Year Ending March 31, 2007 (April 1, 2006-March 31, 2007)**

	Net sales (Millions of yen)	Ordinary income (Millions of yen)	Net income (Millions of yen)
Interim term	265,000	10,500	7,000
Entire term	560,000	27,000	17,000

Reference: Estimated earnings per share (yen, fiscal 2006): **66.96**

Note:

(1) The forecasts given above are based on information available at the time of compilation and are inherently subject to a variety of risks and uncertainties. Actual results may vary significantly from forecasts due to factors including, but not limited to, changes in the economic or business environment and exchange rate fluctuations.

(2) Forecast based on: ¥ 107.00/US\$1.00

**4. New Contracts up to the First Quarter Ended June 30, 2006 (April 1, 2006-June 30, 2006)**

	(Millions of yen)	(%)
1Q FY2006	58,665	(70.5)
1Q FY2005	198,693	77.9

Note:

(1) Figures for new contracts are cumulative totals through this quarter.

(2) Percentages show the increase or decrease in comparison to the same quarter of the preceding fiscal year.

**5. Forecast of Total Amount of New Contracts for the Fiscal Year Ending March 31, 2007 (April 1, 2006-March 31, 2007)**

	(Millions of yen)	(%)
FY ended March 31, 2007 (forecast)	440,000	(45.5)
FY ended March 31, 2006	807,649	72.0

Note: Percentages show the increase or decrease in comparison to the preceding fiscal year.

## Summary of Consolidated Statements of Income

	1Q FY2006 term (Apr. 1 2006 - Jun. 30, 2006) (Millions of yen)	1Q FY2005 term (Apr. 1 2005 - Jun. 30, 2005) (Millions of yen)	FY2005 term (Apr. 1, 2005 - Mar. 31, 2006) (Millions of yen)
<b>Net sales</b>	<b>123,299</b>	<b>105,438</b>	<b>550,301</b>
Cost of sales	113,766	97,261	514,071
Gross profit	9,532	8,177	36,230
Selling, general and administrative expenses	4,217	3,931	15,840
<b>Operating income</b>	<b>5,315</b>	<b>4,245</b>	<b>20,389</b>
<b>Non-operating income:</b>	<b>1,768</b>	<b>2,373</b>	<b>5,908</b>
Interest income	643	307	2,230
Dividend income	487	443	847
Exchange gain, net	-	931	358
Rental income from fixed assets	162	172	709
Goodwill Amortization	18	15	67
Equity in earnings of affiliates	410	366	1,279
Other non-operating income	45	136	416
<b>Non-operating expenses:</b>	<b>736</b>	<b>425</b>	<b>2,842</b>
Interest expense	82	64	293
Exchange loss, net	524	-	-
Expense of rental fixed assets	114	151	394
Provision for allowance for doubtful accounts	-	196	1,708
Other non-operating expenses	16	13	446
<b>Ordinary income</b>	<b>6,347</b>	<b>6,193</b>	<b>23,454</b>
<b>Extraordinary gain:</b>	<b>163</b>	<b>609</b>	<b>934</b>
Gain on sales of property and equipment	-	-	0
Gain on sales of investment securities	-	-	161
Reversal of allowance for doubtful accounts	160	142	293
Reversal of retirement and severance benefits	-	295	295
Gain on return of the substituted portion of the government's welfare pension insurance scheme	-	171	171
Other extraordinary gain	3	-	12
<b>Extraordinary loss:</b>	<b>57</b>	<b>46</b>	<b>1,004</b>
Loss on sales of property and equipment	0	-	4
Loss on disposal of property and equipment	34	7	110
Impairment loss	-	22	23
Loss on sales of investment securities	-	-	0
Loss on devaluation of marketable and investment securities	22	9	29
Loss on sales of investment in affiliates	-	-	136
Loss on devaluation of investment in affiliates	-	-	679
Loss on devaluation of property and equipment	-	-	1
Other extraordinary loss	0	6	18
<b>Income before taxes on income</b>	<b>6,453</b>	<b>6,756</b>	<b>23,384</b>
<b>Taxes on income:</b>	<b>2,632</b>	<b>2,500</b>	<b>8,255</b>
<b>Minority interests in earnings of consolidated subsidiaries</b>	<b>(6)</b>	<b>78</b>	<b>117</b>
<b>Net income</b>	<b>3,826</b>	<b>4,176</b>	<b>15,011</b>

Note: All amounts are rounded down to the nearest million yen.

## Summary of Consolidated Balance Sheets

### ASSETS

	1Q FY2006 (As of Jun. 30, 2006) (Millions of yen)	1Q FY2005 (As of Jun. 30, 2005) (Millions of yen)	FY2005 (As of Mar. 31, 2006) (Millions of yen)
<b>Current assets</b>			
Cash	95,887	73,616	88,490
Notes and accounts receivable	65,426	50,830	69,557
Marketable securities	-	6,985	2,998
Contract works in progress	55,626	80,126	47,032
Other inventories	8,447	6,612	7,575
Deferred tax assets	6,279	5,426	6,302
Other receivables	13,700	10,175	11,101
Other current assets	5,437	7,026	2,645
Allowance for doubtful accounts	(3,890)	(3,332)	(3,927)
<b>Total current assets</b>	<b>246,914</b>	<b>237,467</b>	<b>231,776</b>
<b>Fixed assets</b>			
<b>1 Tangible fixed assets:</b>			
Buildings and structures	52,133	52,266	52,129
Machinery, vehicles, tools and equipment	36,170	34,444	35,723
Land	26,362	26,378	26,376
Construction in progress	1,486	525	237
Less accumulated depreciation	(49,569)	(47,609)	(48,778)
<b>Net tangible fixed assets</b>	<b>66,583</b>	<b>66,005</b>	<b>65,687</b>
<b>2 Intangible fixed assets</b>			
Goodwill	2,623	3,431	2,825
Software	2,824	3,292	2,970
Other intangible fixed assets	109	110	109
<b>Total intangible fixed assets</b>	<b>5,558</b>	<b>6,834</b>	<b>5,906</b>
<b>3 Investments and other assets</b>			
Investment securities	49,061	36,157	51,171
Long-term loans receivable	22,320	24,324	22,630
Deferred tax assets	4,053	8,281	3,095
Other investments and other assets	2,380	2,610	2,485
Allowance for doubtful accounts	(7,342)	(7,757)	(7,466)
<b>Total investments and other assets</b>	<b>70,472</b>	<b>63,616</b>	<b>71,916</b>
<b>Total fixed assets</b>	<b>142,614</b>	<b>136,456</b>	<b>143,510</b>
<b>Total assets</b>	<b>389,529</b>	<b>373,924</b>	<b>375,287</b>

Note: All amounts are rounded down to the nearest million yen.

## LIABILITIES AND EQUITY

	1Q FY2006 (As of Jun. 30, 2006) (Millions of yen)	1Q FY2005 (As of Jun. 30, 2005) (Millions of yen)	FY2005 (As of Mar. 31, 2006) (Millions of yen)
<b>Current liabilities</b>			
Notes and accounts payable	71,719	60,069	75,575
Short-term loans	16,626	887	15,306
Income taxes payable	3,315	2,632	5,923
Advances received on uncompleted contracts	75,463	94,415	57,358
Reserve for job warranty costs	1,554	2,050	2,012
Reserve for losses on contracts	3,211	1,627	3,266
Reserve for bonuses	6,921	5,976	5,294
Other current liabilities	11,630	12,327	10,691
<b>Total current liabilities</b>	<b>190,444</b>	<b>179,986</b>	<b>175,428</b>
<b>Long-term liabilities</b>			
Long-term loans	938	15,687	993
Reserve for retirement benefits	16,661	16,095	16,470
Reserve for directors' retirement bonuses	366	391	464
Negative goodwill	190	197	209
Deferred tax liabilities	70	49	105
Deferred tax liabilities for land revaluation	3,780	3,787	3,787
Other long-term liabilities	4,475	4,491	4,473
<b>Total long-term liabilities</b>	<b>26,484</b>	<b>40,701</b>	<b>26,504</b>
<b>Total liabilities</b>	<b>216,928</b>	<b>220,687</b>	<b>201,932</b>
<b>Minority interests</b>	-	355	291
<b>Common stock</b>	-	23,511	23,511
<b>Additional paid-in capital</b>	-	25,580	25,582
<b>Retained earnings</b>	-	107,089	116,850
<b>Land revaluation, net of deferred tax assets</b>	-	(6,582)	(6,582)
<b>Net unrealized holding gains (losses) on securities</b>	-	7,203	17,436
<b>Foreign currency translation adjustments</b>	-	(298)	144
<b>Treasury stock, at cost</b>	-	(3,622)	(3,878)
<b>Total shareholders' equity</b>	-	<b>152,880</b>	<b>173,063</b>
<b>Total liabilities and shareholders' equity</b>	-	<b>373,924</b>	<b>375,287</b>
<b>Shareholders' equity</b>			
Common stock	23,511	-	-
Additional paid-in capital	25,583	-	-
Retained earnings	117,698	-	-
Treasury stock, at cost	(3,899)	-	-
<b>Total shareholders' equity</b>	<b>162,893</b>	-	-
<b>Evaluation and translation adjustments</b>			
Net unrealized holding gains on securities	15,826	-	-
Deferred hedge income	(68)	-	-
Land revaluation, net of deferred tax assets	(6,586)	-	-
Foreign currency translation adjustment	292	-	-
<b>Total evaluation and translation adjustments</b>	<b>9,463</b>	-	-
<b>Minority interests</b>	<b>244</b>	-	-
<b>Total equity</b>	<b>172,601</b>	-	-
<b>Total liabilities and equity</b>	<b>389,529</b>	-	-

Note: All amounts are rounded down to the nearest million yen.

## Summary of Consolidated Statements of Cash Flows

	1Q FY2006 term (Apr. 1 2006 - Jun. 30, 2006) (Millions of yen)	1Q FY2005 term (Apr. 1 2005 - Jun. 30, 2005) (Millions of yen)	FY2005 term (Apr. 1, 2005 - Mar. 31, 2006) (Millions of yen)
<b>CASH FLOWS FROM OPERATING ACTIVITIES:</b>			
Income before taxes on income and minority interests in earnings of consolidated subsidiaries	6,453	6,756	23,384
Adjustments to reconcile income before taxes on income and minority interests in earnings of consolidated subsidiaries to net cash provided by (used in) operating activities:			
Depreciation and amortization	1,197	1,150	4,817
Impairment loss	-	22	23
Goodwill amortization	183	186	740
Increase (decrease) in allowance for doubtful accounts	(161)	0	1,616
Increase(decrease) in reserve for losses on contracts	(55)	(446)	1,192
Increase (decrease) in retirement and severance benefits	191	14	389
Interest and dividend income	(1,131)	(751)	(3,077)
Interest expense	82	64	293
Equity in losses (earnings) of affiliates	(410)	(366)	(1,279)
Gain on sales of property and equipment	-	-	(0)
Gain on sales of investment securities	-	-	(161)
Loss on devaluation of investment securities	22	9	29
Loss on sales or disposal of property and equipment	34	7	114
Loss on devaluation of property and equipment	-	-	1
Loss on sales of investment in affiliates	-	-	136
Loss on devaluation of investment in affiliates	-	-	679
Decrease (increase) in notes and accounts receivable	4,141	14,226	(4,953)
Decrease (increase) in inventories	(9,464)	(6,786)	25,208
Decrease (increase) in other assets	(2,598)	(887)	(1,834)
Increase (decrease) in notes and accounts payable	(3,893)	(1,242)	14,199
Increase (decrease) in advances received on uncompleted contracts	18,102	2,813	(34,247)
Gain on return of the substituted portion of the government's welfare pension insurance scheme	-	(171)	(171)
Other	40	788	75
Subtotal	12,735	15,388	27,178
Interest and dividends received	1,007	1,212	6,241
Interest paid	(111)	(136)	(293)
Income taxes paid	(5,360)	(2,193)	(6,314)
<b>NET CASH PROVIDED BY (USED IN) OPERATING ACTIVITIES</b>	<b>8,271</b>	<b>14,270</b>	<b>26,811</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES:</b>			
Payments for purchases of property and equipment	(2,112)	(707)	(3,326)
Proceeds from sales of property and equipment	20	27	61
Payments for purchases of intangible fixed assets	(114)	(60)	(484)
Payments for purchases of investment securities	(10)	(410)	(1,618)
Proceeds from sale of investment securities	-	-	389
Payments for sales of investment in subsidiaries related to change in scope of consolidation	-	-	(75)
Decrease (increase) in short-term loans receivable	0	64	(522)
Payments for long-term loans receivable	(112)	-	(849)
Proceeds from long-term loans receivable	10	12	3,368
Other	77	(9)	94
<b>NET CASH PROVIDED BY (USED IN) INVESTING ACTIVITIES</b>	<b>(2,241)</b>	<b>(1,082)</b>	<b>(2,963)</b>
<b>CASH FLOWS FROM FINANCING ACTIVITIES:</b>			
Increase (decrease) in short-term loans	1,320	350	(352)
Proceeds from long-term bank loans	-	-	550
Repayments of long-term bank loans	(54)	(39)	(162)
Payments for purchases of treasury stock	(19)	(23)	(278)
Cash dividends paid	(2,793)	(2,160)	(2,158)
Cash dividends paid to minority shareholders	(40)	(21)	(21)
<b>NET CASH USED IN FINANCING ACTIVITIES</b>	<b>(1,588)</b>	<b>(1,895)</b>	<b>(2,424)</b>
<b>EFFECT OF EXCHANGE RATE CHANGES ON CASH AND CASH EQUIVALENTS</b>	<b>(43)</b>	<b>384</b>	<b>1,140</b>
<b>NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS</b>	<b>4,397</b>	<b>11,677</b>	<b>22,564</b>
<b>CASH AND CASH EQUIVALENTS at beginning of year</b>	<b>91,489</b>	<b>68,925</b>	<b>68,925</b>
<b>CASH AND CASH EQUIVALENTS at end of quarter (year)</b>	<b>95,887</b>	<b>80,602</b>	<b>91,489</b>

Note: All amounts are rounded down to the nearest million yen.

## Summary of Non-Consolidated Statements of Income

	1Q FY2006 term (Apr. 1 2006 - Jun. 30, 2006) (Millions of yen)	1Q FY2005 term (Apr. 1 2005 - Jun. 30, 2005) (Millions of yen)	FY2005 term (Apr. 1, 2005 - Mar. 31, 2006) (Millions of yen)
<b>Net sales</b>	<b>108,152</b>	<b>91,240</b>	<b>484,382</b>
Cost of sales	103,085	86,809	463,667
Gross profit	5,067	4,431	20,714
Selling, general and administrative expenses	2,305	2,170	8,493
<b>Operating income</b>	<b>2,762</b>	<b>2,260</b>	<b>12,221</b>
<b>Non-operating income:</b>	<b>3,539</b>	<b>3,260</b>	<b>7,292</b>
Interest income and dividend income	3,304	2,004	5,649
Exchange gain, net	-	924	478
Rental income from fixed assets	203	206	853
Other non-operating income	31	124	310
<b>Non-operating expenses:</b>	<b>699</b>	<b>422</b>	<b>2,715</b>
Interest expense	81	61	284
Exchange loss, net	490	-	-
Provision for allowance for doubtful accounts	-	196	1,708
Expense of rental fixed assets	114	151	394
Other non-operating expenses	13	12	328
<b>Ordinary income</b>	<b>5,601</b>	<b>5,098</b>	<b>16,798</b>
<b>Extraordinary gain:</b>	<b>150</b>	<b>303</b>	<b>619</b>
Reversal of allowance for doubtful accounts	150	132	286
Gain on sales of property and equipment	-	-	0
Gain on sales of investment securities	-	-	161
Gain on return of the substituted portion of the government's welfare pension insurance scheme	-	171	171
<b>Extraordinary loss:</b>	<b>31</b>	<b>30</b>	<b>766</b>
Loss on sales or disposal of property and equipment	8	7	38
Loss on devaluation of investment securities	22	9	708
Loss on devaluation of property and equipment	-	-	1
Impairment loss	-	12	12
Other extraordinary loss	-	1	5
<b>Income before taxes on income</b>	<b>5,720</b>	<b>5,371</b>	<b>16,651</b>
<b>Taxes on income:</b>	<b>1,716</b>	<b>1,934</b>	<b>5,239</b>
<b>Net income</b>	<b>4,004</b>	<b>3,437</b>	<b>11,411</b>

Note: All amounts are rounded down to the nearest million yen.

## Summary of Non-Consolidated Balance Sheets

## ASSETS

	1Q FY2006 (As of Jun. 30, 2006) (Millions of yen)	1Q FY2005 (As of Jun. 30, 2005) (Millions of yen)	FY2005 (As of Mar. 31, 2006) (Millions of yen)
<b>Current assets</b>			
Cash	86,262	67,939	79,427
Notes receivable	1,480	547	579
Accounts receivable for completed works	45,909	34,173	49,648
Marketable securities	-	6,985	2,998
Contract works in progress	48,469	77,323	44,274
Other receivables	13,412	9,923	10,886
Deferred tax assets	4,732	4,285	4,732
Other current assets	5,226	6,554	2,511
Allowance for doubtful accounts	(3,888)	(3,261)	(3,909)
<b>Total current assets</b>	<b>201,605</b>	<b>204,471</b>	<b>191,149</b>
<b>Fixed assets</b>			
<b>1 Tangible fixed assets:</b>			
Buildings and structures	28,595	30,035	28,987
Machinery and vehicles	1,110	764	1,116
Tools and equipment	1,121	1,127	1,092
Land	22,493	22,509	22,507
Construction in progress	1,145	318	41
<b>Net tangible fixed assets</b>	<b>54,466</b>	<b>54,755</b>	<b>53,744</b>
<b>2 Intangible fixed assets</b>			
Software	2,361	2,821	2,503
Telephone rights and other intangible fixed assets	40	41	40
<b>Total intangible fixed assets</b>	<b>2,402</b>	<b>2,862</b>	<b>2,544</b>
<b>3 Investments and other assets</b>			
Investments securities	39,282	25,103	41,818
Investments in affiliates	25,803	24,121	25,793
Long-term loans receivable	22,742	24,586	23,127
Deferred tax assets	1,920	6,112	971
Other investments and other assets	1,415	1,722	1,534
Allowance for doubtful accounts	(7,009)	(7,539)	(7,139)
<b>Total investments and other assets</b>	<b>84,154</b>	<b>74,106</b>	<b>86,105</b>
<b>Total fixed assets</b>	<b>141,023</b>	<b>131,725</b>	<b>142,395</b>
<b>Total assets</b>	<b>342,628</b>	<b>336,197</b>	<b>333,545</b>

Note: All amounts are rounded down to the nearest million yen.

## LIABILITIES AND SHAREHOLDERS' EQUITY

	1Q FY2006 (As of Jun. 30, 2006) (Millions of yen)	1Q FY2005 (As of Jun. 30, 2005) (Millions of yen)	FY2005 (As of Mar. 31, 2006) (Millions of yen)
<b>I Current liabilities</b>			
Notes payable	3	40	0
Notes payable on works	55,775	47,535	60,288
Short-term loans	17,107	4,174	20,973
Accrued expenses	6,015	6,434	5,512
Income taxes payable	2,356	1,975	3,476
Advances received on uncompleted contracts	74,455	93,769	57,051
Reserve for job warranty costs	1,537	2,050	1,995
Reserve for losses on contracts	3,095	1,473	3,130
Reserve for bonuses	4,661	4,007	3,531
Other current liabilities	2,437	2,656	2,049
<b>Total current liabilities</b>	<b>167,444</b>	<b>164,117</b>	<b>158,011</b>
<b>II Long-term liabilities</b>			
Long-term loans	176	15,226	176
Reserve for retirement benefits	12,050	11,194	11,799
Long-term deposits	4,135	4,135	4,135
Deferred tax liabilities for land revaluation	3,780	3,787	3,787
<b>Total long-term liabilities</b>	<b>20,141</b>	<b>34,344</b>	<b>19,898</b>
<b>Total liabilities</b>	<b>187,586</b>	<b>198,461</b>	<b>177,909</b>
<b>I Common stock</b>	—	23,511	23,511
<b>II Capital reserve</b>			
Additional paid-in capital	—	25,578	25,578
Gain on retirement of treasury stock	—	2	4
<b>Total capital reserve</b>	—	25,580	25,582
<b>III Retained earnings</b>			
Legal reserve	—	2,692	2,692
Voluntary reserve	—	83,521	83,521
Unappropriated profit for the current period	—	5,594	13,567
<b>Total retained earnings</b>	—	91,808	99,782
<b>IV Land revaluation, net of deferred tax assets</b>	—	(6,582)	(6,582)
<b>V Net unrealized holding gains on securities</b>	—	7,157	17,339
<b>VI Treasury stock, at cost</b>	—	(3,740)	(3,997)
<b>Total shareholders' equity</b>	—	137,735	155,635
<b>Total liabilities and shareholders' equity</b>	—	336,197	333,545
<b>I Shareholders' equity</b>			
1 Common stock	23,511	—	—
2 Capital reserve			
(1) Additional paid-in capital	25,578	—	—
(2) Other capital reserve	5	—	—
<b>Total capital reserve</b>	<b>25,583</b>	—	—
3 Retained earnings			
(1) Legal reserve	2,692	—	—
(2) Other retained earnings			
Voluntary reserve	91,021	—	—
Earned surplus carried forward	7,171	—	—
<b>Total retained earnings</b>	<b>100,885</b>	—	—
4 Treasury stock, at cost	(4,018)	—	—
<b>Total shareholders' equity</b>	<b>145,962</b>	—	—
<b>II Evaluation and translation adjustments</b>			
1 Net unrealized holding gains on securities	15,735	—	—
2 Deferred hedge income	(68)	—	—
3 Land revaluation, net of deferred tax assets	(6,586)	—	—
<b>Total evaluation and translation adjustments</b>	<b>9,080</b>	—	—
<b>Total equity</b>	<b>155,042</b>	—	—
<b>Total liabilities and equity</b>	<b>342,628</b>	—	—

Note: All amounts are rounded down to the nearest million yen.