

[Translation]

The following statements are an English-language translation of the original Japanese-language document for your convenience. In the case that there is any discrepancy between the Japanese and English versions, the Japanese version is assumed to be correct.
(All financial information has been prepared in accordance with accounting principles generally accepted in Japan.)

Consolidated Financial Statements--Summary

May 12, 2009

(For the fiscal year ended March 31, 2009)

Name of listed company: **JGC Corporation**

Stock exchange: **Tokyo**

Code number: **1963**

Representative

Title: **Chairman and Chief Executive Officer**

Tel: **045-682-1111**

Name: **Yoshihiro Shigehisa**

URL: <http://www.jgc.co.jp>

Contact

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

Name: **Hiro Yoshi Suga**

Scheduled Date of Ordinary Annual General Meeting of Shareholders: **June 26, 2009**

Scheduled Date of Payment of Dividends: **June 29, 2009**

1. Business results for fiscal 2008 (April 1, 2008-March 31, 2009)

(1) Consolidated financial results

Note: All amounts are rounded down to the nearest million yen. Percentage indicate changes from the previous term.

	Net sales		Operating income		Ordinary income		Net income	
	(Millions of yen)	(%)	(Millions of yen)	(%)	(Millions of yen)	(%)	(Millions of yen)	(%)
term	450,911	(18.2)	52,003	15.8	49,388	5.4	31,543	5.1
term	551,062	(9.4)	44,896	70.0	46,837	41.8	30,019	48.7

	Earnings per share	Earnings per share (diluted)	Return on equity	Ordinary income/Total assets	Operating income/Net sales
	(Yen)	(Yen)	(%)	(%)	(%)
term	124.76	-	14.6	10.4	11.5
term	118.33	-	15.2	10.0	8.1

Reference:

Equity in earning of affiliates (millions of yen): Mar. 2009 term: 2,142 Mar. 2008 term: 5,077

(2) Consolidated financial position

	Total assets	Total net assets	Total net asset/Total assets	Total net assets per share
	(Millions of yen)	(Millions of yen)	(%)	(Yen)
Mar. 31, 2009	480,279	224,488	46.6	885.62
Mar. 31, 2008	466,772	207,536	44.4	819.59

Reference:

Shareholders' equity (millions of yen): Mar. 31, 2009: 223,887 Mar. 31, 2008: 207,254

(3) Consolidated cash flows

	Cash flows from operating activities	Cash flows from investing activities	Cash flows from financing activities	Cash and cash equivalents at term-end
	(Millions of yen)	(Millions of yen)	(Millions of yen)	(Millions of yen)
term	36,595	(26,457)	472	174,281
term	28,864	(15,032)	(7,317)	164,617

2. Dividends

	Annual dividends per share (Yen)		Total dividends (annual)	Payout ratio (consolidated)	Dividends/shareholders' equity
	Term-end	Annual	(Millions of yen)	(%)	(%)
term	21.00	21.00	5,310	17.7	2.7
term	30.00	30.00	7,584	24.0	3.5
Mar. 2010 term	20.00	20.00	—	24.7	—

3. Forecast for fiscal 2009 (April 1, 2009 - March 31, 2010)

	Net sales		Operating income		Ordinary income		Net income	
	(Millions of yen)	(%)	(Millions of yen)	(%)	(Millions of yen)	(%)	(Millions of yen)	(%)
2Q term	210,000	(7.7)	17,500	(32.8)	13,500	(51.3)	8,500	(49.6)
Entire term	450,000	(0.2)	34,500	(33.7)	32,000	(35.2)	20,500	(35.0)

	Earnings per
	(Yen)
2Q term	33.62
Entire term	81.09

4. Others

(1) Changes in scope of important subsidiary: None

(2) Changes in accounting method: Changed

(3) Number of shares outstanding

① Number of shares outstanding at term-end (including treasury stock):

Mar. 2009 term: 259,052,929 Mar. 2008 term: 259,052,929

② Number of treasury stock at term-end:

Mar. 2009 term: 6,250,615 Mar. 2008 term: 6,178,157

(Reference) Summary of Non-Consolidated Financial Statements**1. Business results for fiscal 2008 (April 1, 2008 - March 31, 2009)**

(1) Non-Consolidated financial 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)	(%)
term	349,924	(24.0)	41,356	35.4	44,176	35.1	30,213	41.8
term	460,160	(13.0)	30,549	111.7	32,707	45.4	21,312	40.4

	Earnings per share	Earnings per share (diluted)
	(Yen)	(Yen)
term	119.50	-
term	84.01	-

(2) Non-Consolidated financial position

	Total assets	Total net assets	Total net asset/Total assets	Total net assets per share
	(Millions of yen)	(Millions of yen)	(%)	(Yen)
Mar. 31, 2009	412,892	192,655	46.7	762.08
Mar. 31, 2008	404,423	174,795	43.2	691.23

Reference:

Shareholders' equity (millions of yen): Mar. 31, 2009: 192,655 Mar. 31, 2008: 174,795

2. Non-Consolidated Financial Forecast for fiscal 2009 (April 1, 2009 - March 31, 2010)

	Net sales		Operating income		Ordinary income		Net income	
	(Millions of yen)	(%)	(Millions of yen)	(%)	(Millions of yen)	(%)	(Millions of yen)	(%)
2Q term	160,000	(12.5)	14,000	(28.9)	14,500	(44.0)	10,500	(42.1)
Entire term	350,000	0.0	26,000	(37.1)	28,000	(36.6)	20,000	(33.8)

	Earnings per share
	(Yen)
2Q term	41.53
Entire term	79.11

(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: ¥ 90.00/US\$1.00 ¥ 130.00/EUR1.00

Consolidated Balance Sheets

ASSETS

	March 31, 2009 (Millions of yen)	March 31, 2008 (Millions of yen)
I Current assets		
Cash and deposits	117,781	93,617
Notes receivable, accounts receivable from completed construction contracts and other	72,455	68,131
Short-term investment securities	56,500	71,000
Costs on uncompleted construction contracts	48,998	58,496
Merchandise and finished goods	7,729	-
Work in process	1,401	-
Raw materials and supplies	4,121	-
Other inventories	-	10,247
Deferred tax assets	13,734	9,135
Accounts receivable-other	5,978	11,457
Other current assets	6,580	3,063
Allowance for doubtful accounts	(59)	(532)
Total current assets	335,220	324,616
II Fixed assets		
1 Tangible fixed assets:		
Buildings and structures	55,509	54,827
Machinery, vehicles, tools and equipment	44,268	43,316
Land	26,560	26,516
Lease assets	192	-
Construction in progress	853	95
Less accumulated depreciation	(60,874)	(56,305)
Net tangible fixed assets	66,508	68,450
2 Intangible fixed assets		
Goodwill	403	1,211
Software	2,692	2,410
Other intangible fixed assets	109	115
Total intangible fixed assets	3,205	3,737
3 Investments and other assets		
Investment securities	51,721	47,695
Long-term loans receivable	28,000	24,435
Deferred tax assets	11,240	6,188
Other investments and other assets	2,308	2,390
Allowance for doubtful accounts	(17,928)	(10,741)
Total investments and other assets	75,344	69,968
Total fixed assets	145,058	142,155
Total assets	480,279	466,772

LIABILITIES AND NET ASSETS

	March 31, 2009 (Millions of yen)	March 31, 2008 (Millions of yen)
I Current liabilities		
Notes payable, accounts payable for construction contracts and other	80,607	72,470
Short-term loans payable	762	761
Income taxes payable	14,592	9,368
Advances received on uncompleted construction contracts	81,500	111,955
Provision for warranties for completed construction	468	694
Provision for loss on construction contracts	1,835	2,611
Provision for bonuses	7,024	6,679
Provision for directors' bonuses	208	289
Deferred tax liabilities	—	36
Other current liabilities	21,024	12,472
Total current liabilities	208,023	217,339
II Long-term liabilities		
Long-term loans payable	23,255	17,299
Provision for retirement benefits	15,721	15,699
Provision for directors' retirement benefits	504	514
Negative goodwill	19	62
Deferred tax liabilities	77	66
Deferred tax liabilities for land revaluation	3,783	3,783
Other long-term liabilities	4,406	4,471
Total long-term liabilities	47,767	41,896
Total liabilities	255,791	259,236
I Shareholders' equity		
1 Capital stock	23,511	23,511
2 Capital surplus	25,599	25,593
3 Retained earnings	188,547	160,310
4 Treasury stock	(5,671)	(5,532)
Total shareholders' equity	231,986	203,882
II Valuation and translation adjustments		
Valuation difference on available-for-sale securities	2,481	8,055
Deferred gains or losses on hedges	(1,027)	331
Revaluation reserve for land	(6,590)	(6,589)
Foreign currency translation adjustment	(2,962)	1,574
Total valuation and translation adjustments	(8,098)	3,372
III Minority interests	600	281
Total net assets	224,488	207,536
Total liabilities and net assets	480,279	466,772

Consolidated Statements of Income

Years ended	Mar. 2009 term (Millions of yen)	Mar. 2008 term (Millions of yen)
Net sales	450,911	551,062
Cost of sales	378,942	487,361
Gross profit	71,969	63,700
Selling, general and administrative expenses	19,966	18,804
Operating income	52,003	44,896
Non-operating income:	7,123	12,660
Interest income	3,031	5,667
Dividend income	948	925
Rent income on noncurrent assets	669	661
Goodwill amortization	43	73
Equity in earnings of affiliates	2,142	5,077
Other non-operating income	288	255
Non-operating expenses:	9,738	10,719
Interest expense	806	558
Exchange loss, net	1,610	8,152
Rent expenses on noncurrent assets	447	353
Provision for allowance for doubtful accounts	6,637	1,484
Other non-operating expenses	235	170
Ordinary income	49,388	46,837
Extraordinary gain:	2,650	410
Gain on sales of property and equipment	41	1
Gain on sales of investment securities	2,577	147
Reversal of allowance for doubtful accounts	3	61
Gain on extinguishment of tie-in shares	-	162
Other extraordinary gain	28	36
Extraordinary loss:	2,594	340
Loss on sales of property and equipment	2	0
Loss on disposal of property and equipment	129	178
Loss on sales of investment securities	0	-
Loss on devaluation of investment securities	2,147	23
Office transfer expenses	-	98
Other extraordinary loss	314	39
Income before income taxes	49,443	46,907
Income Taxes:	17,961	16,867
Income taxes-current	23,676	17,909
Income taxes-deferred	(5,715)	(1,041)
Minority interests in income	(61)	19
Net income	31,543	30,019

Note: These unaudited financial statements have been translated to English for the convenience of foreign readers, and have been based on financial statements disclosed by JGC Corporation on the Tokyo Stock Exchange on May 12, 2009.

Consolidated Statements of Cash Flows

Years ended	Mar. 2009 term (Millions of yen)	Mar. 2008 term (Millions of yen)
I CASH FLOWS FROM OPERATING ACTIVITIES:		
Income before taxes on income and minority interests in earnings of consolidated subsidiaries	49,443	46,907
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	6,979	6,080
Amortization of goodwill	764	733
Increase (decrease) in allowance for doubtful accounts	6,686	1,421
Increase (decrease) in provision for loss on construction contracts	(776)	(2,402)
Increase (decrease) in provision for retirement benefits	(8)	(927)
Interest and dividend income	(3,980)	(6,593)
Interest expense	806	558
Equity in losses (earnings) of affiliates	(2,142)	(5,077)
Loss (gain) on sales of noncurrent assets	(40)	(1)
Loss (gain) on sales of securities	(2,577)	(147)
Loss (gain) on valuation of investment securities	2,147	23
Loss on retirement of noncurrent assets	129	178
Foreign exchange losses (gains)	659	5,004
Decrease (increase) in notes and accounts receivable-trade	(4,140)	12,300
Decrease (increase) in inventories	7,146	(9,037)
Decrease (increase) in accounts receivable-other	5,758	175
Increase (decrease) in notes and accounts payable-trade	9,102	(27,781)
Increase (decrease) in advances received on uncompleted construction contracts	(31,908)	11,675
Other, net	5,015	(39)
Subtotal	49,066	33,049
Interest and dividends received	6,666	8,800
Interest paid	(776)	(459)
Income taxes paid	(18,360)	(12,526)
NET CASH PROVIDED BY (USED IN) OPERATING ACTIVITIES	36,595	28,864
II CASH FLOWS FROM INVESTING ACTIVITIES:		
Payments for purchases of property and equipment	(6,042)	(6,494)
Proceeds from sales of property and equipment	195	132
Payments for purchases of intangible fixed assets	(1,211)	(996)
Payments for purchases of investment securities	(21,528)	(3,871)
Proceeds from sale of investment securities	5,399	550
Decrease (increase) in short-term loans receivable	(76)	292
Payments for long-term loans receivable	(3,374)	(5,232)
Proceeds from long-term loans receivable	63	657
Other, net	118	(70)
NET CASH PROVIDED BY (USED IN) INVESTING ACTIVITIES	(26,457)	(15,032)
III CASH FLOWS FROM FINANCING ACTIVITIES:		
Net increase (decrease) in short-term loans payable	(75)	(2,389)
Proceeds from long-term loans payable	6,839	1,050
Repayment of long-term loans payable	(808)	(669)
Purchase of treasury stock	(132)	(1,492)
Cash dividends paid	(5,306)	(3,804)
Cash dividends paid to minority shareholders	(11)	(12)
Other, net	(32)	—
NET CASH PROVIDED BY (USED IN) FINANCING ACTIVITIES	472	(7,317)
IV EFFECT OF EXCHANGE RATE CHANGES ON CASH AND CASH EQUIVALENTS	(2,814)	(1,359)
V NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS	7,795	5,155
VI CASH AND CASH EQUIVALENTS at beginning of year	164,617	159,410
VII INCREASE IN CASH AND CASH EQUIVALENTS FROM NEWLY CONSOLIDATED SUBSIDIARIES	1,869	—
VIII INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS FROM MARGED CONSOLIDATED SUBSIDIARIES	—	51
IX CASH AND CASH EQUIVALENTS at end of year	174,281	164,617

Segment Information

【 Information by business segment 】

FY 2007 (April 1, 2007 - March 31, 2008)

(Millions of yen)

	Total engineering	Catalysts and fine products	Total	Elimination or corporation	Consolidated
Net sales					
External customers	508,717	42,344	551,062	—	551,062
Inter-segment	31	5	37	(37)	—
Total	508,749	42,350	551,100	(37)	551,062
Operating expenses	469,332	36,895	506,228	(62)	506,166
Operating profit	39,417	5,454	44,871	24	44,896
Identifiable assets	429,567	40,187	469,754	(2,982)	466,772
Depreciation and amortization	3,705	2,375	6,080	(0)	6,080
Capital expenditures	2,560	6,028	8,588	—	8,588

FY 2008 (April 1, 2008 - March 31, 2009)

(Millions of yen)

	Total engineering	Catalysts and fine products	Total	Elimination or corporation	Consolidated
Net sales					
External customers	411,641	39,269	450,911	—	450,911
Inter-segment	24	66	90	(90)	—
Total	411,666	39,336	451,002	(90)	450,911
Operating expenses	360,979	38,043	399,022	(114)	398,908
Operating profit	50,687	1,292	51,979	23	52,003
Identifiable assets	446,976	39,064	486,040	(5,761)	480,279
Depreciation and amortization	3,625	3,353	6,979	(0)	6,979
Capital expenditures	2,543	2,359	4,902	—	4,902

【 Information by geographic segment 】

Geographic segment information is not disclosed, as the Company and its consolidated subsidiaries operate mainly within Japan.

【 Overseas sales 】

FY 2007 (April 1, 2007 - March 31, 2008)

(Millions of yen)

	East Asia	Southeast Asia	Middle East	Africa	Other	Total
I Overseas sales	6,537	94,170	213,437	21,494	7,820	343,458
II Consolidated sales						551,062
III Percentage of overseas sales over consolidated sales	1.2%	17.1%	38.7%	3.9%	1.4%	62.3%

Major countries and areas included in each geographic area are as follows:

East Asia: China
 Southeast Asia: Indonesia, Vietnam, Philippines
 Middle East: Saudi Arabia, Qatar, Yemen
 Africa: Nigeria, Algeria,
 Other: the United States, Australia

FY 2008 (April 1, 2008 - March 31, 2009)

(Millions of yen)

	East Asia	Southeast Asia	Middle East	Africa	Other	Total
I Overseas sales	4,181	65,101	175,871	7,068	5,137	257,361
II Consolidated sales						450,911
III Percentage of overseas sales over consolidated sales	0.9%	14.5%	39.0%	1.6%	1.1%	57.1%

Major countries and areas included in each geographic area are as follows:

East Asia: China
 Southeast Asia: Vietnam, Singapore, Indonesia
 Middle East: Saudi Arabia, Qatar, Yemen
 Africa: Algeria, Nigeria
 Other: the United States, Australia

Sales, Orders Received and Backlog (Consolidated)

(Millions of yen)

Business area		March 31, 2008	March 31, 2009		
		Outstanding Contracts	New Contracts	Sales	Outstanding Contracts
Domestic	Oil and gas development	2,766	349	2,834	280
	Petroleum refining	99,015	43,109	53,655	88,470
	LNG	18	9,320	633	8,705
	Chemical	43,884	17,807	43,674	18,017
	Power generation, nuclear power and new energy	7,777	7,023	9,051	5,749
	Living and general production facility	29,255	6,296	27,906	7,645
	Environmental protection, social development and IT	16,408	43,375	20,787	38,996
	Others	553	4,659	4,594	618
	Subtotal	199,679	131,942	163,138	168,483
Overseas	Oil and gas development	35,362	268,519	48,470	255,411
	Petroleum refining	51,065	7,716	36,182	22,599
	LNG	50,594	21,963	35,627	36,931
	Chemical	261,032	60,685	102,095	219,622
	Power generation, nuclear power and new energy	25,817	13,349	16,230	22,936
	Living and general production facility	8,683	463	7,836	1,310
	Environmental protection, social development and IT	—	1	1	0
	Others	590	1,493	2,059	25
	Subtotal	433,147	374,193	248,503	558,837
Total Engineering Business		*2 632,827	506,135	411,641	727,321
Catalysts and Fine Products Business		*3 —	*3 —	39,269	*3 —
Grand Total				450,911	

Notes:

*1 Figures for each business area are exclusive of consumption and other taxes.

*2 The balances of new contracts as of the end of the previous fiscal year have been revised to reflect foreign currency translation adjustments, changes contract amounts and increase in newly consolidated subsidiary for the period under review as follows:

(Millions of yen)

Business area	Foreign currency translation adjustment	Revision for changes in contract amounts	Increase in newly consolidated subsidiary	Total
Oil and gas development	2,111	(83)	5	2,033
Petroleum refining	(876)	(1,268)	12	(2,132)
LNG	731	(4,652)	—	(3,921)
Chemical	(4,155)	(71)	—	(4,227)
Power generation, nuclear power and new energy	(1,382)	(20)	—	(1,402)
Living and general production facility	346	(121)	3,888	4,113
Environmental protection, social development and IT	—	(546)	—	(546)
Others	0	5	590	596
Total	(3,224)	(6,759)	4,497	(5,487)

*3 As the order received system is not applied to the Catalysts and Fine Products Business area, no figures are given.

*4 All amounts are rounded down to the nearest million yen.

Non-Consolidated Balance Sheets

ASSETS

	March 31, 2009 (Millions of yen)	March 31, 2008 (Millions of yen)
I Current assets		
Cash and deposits	106,889	81,875
Notes receivable-trade	967	2,313
Accounts receivable from completed construction contracts	45,430	38,567
Short-term investment securities	56,500	71,000
Costs on uncompleted construction contracts	39,181	57,255
Raw materials and supplies	62	—
Short-term loans receivable	5,000	—
Prepaid expense	282	222
Deferred tax assets	12,363	7,772
Accounts receivable-other	4,997	6,699
Consumption taxes receivable	—	858
Accrued income	1,939	1,302
Other current assets	2,758	3,367
Allowance for doubtful accounts	(48)	(588)
Total current assets	276,325	270,646
II Fixed assets		
1 Tangible fixed assets:		
Buildings	44,842	45,566
Accumulated depreciation	(20,141)	(19,140)
Buildings, net	24,700	26,425
Structures	937	980
Accumulated depreciation	(762)	(754)
Structures, net	174	225
Machinery and equipment	1,634	1,787
Accumulated depreciation	(1,344)	(1,361)
Machinery and equipment, net	289	425
Vehicles	583	1,013
Accumulated depreciation	(443)	(690)
Vehicles, net	139	323
Tools, furniture and fixtures	5,490	5,760
Accumulated depreciation	(4,566)	(4,570)
Tools, furniture and fixtures, net	924	1,190
Land	22,492	22,493
Construction in progress	693	30
Net tangible fixed assets	49,414	51,115
2 Intangible fixed assets		
Software	2,335	2,105
Other intangible fixed assets	38	38
Total intangible fixed assets	2,373	2,144
3 Investments and other assets		
Investments securities	23,797	28,871
Stocks of subsidiaries and affiliates	33,588	31,172
Contribution to capital	6	3
Investments in capital of subsidiaries and affiliates	48	48
Long-term loans receivable	19,324	19,164
Long-term loans receivable from employees	23	2
Long-term loans receivable from subsidiaries and affiliates	14,877	5,956
Long-term prepaid expenses	4	5
Deferred tax assets	9,299	4,262
Other investments and other assets	1,406	1,433
Allowance for doubtful accounts	(17,596)	(10,405)
Total investments and other assets	84,779	80,517
Total fixed assets	136,567	133,777
Total assets	412,892	404,423

LIABILITIES AND NET ASSETS

	March 31, 2009 (Millions of yen)	March 31, 2008 (Millions of yen)
I Current liabilities		
Notes payable-trade	219	656
Accounts payable for construction contracts	58,303	49,840
Short-term loans payable	10,976	16,537
Accounts payable-other	7,766	4,584
Income taxes payable	13,339	5,412
Advances received on uncompleted construction contracts	79,292	109,101
Deposit received	2,571	606
Provision for warranties for completed construction	360	616
Provision for loss on construction contracts	1,770	2,497
Provision for bonuses	4,576	3,977
Provision for directors' bonuses	127	180
Forward exchange contracts	4,460	—
Other current liabilities	441	457
Total current liabilities	184,204	194,469
II Long-term liabilities		
Long-term loans payable	16,756	15,519
Provision for retirement benefits	11,509	11,721
Long-term deposits received	3,982	4,135
Deferred tax liabilities for land revaluation	3,783	3,783
Total long-term liabilities	36,032	35,159
Total liabilities	220,237	229,628
I Shareholders' equity		
1 Common stock	23,511	23,511
2 Capital surplus		
(1) Legal capital surplus	25,578	25,578
(2) Other capital surplus	21	15
Total capital surplus	25,599	25,593
3 Retained earnings		
(1) Legal retained earnings	2,692	2,692
(2) Other retained earnings		
Reserve for overseas transactions contingency loss	24,500	24,500
Reserve for dividends	4,355	4,355
Reserve for advanced depreciation of noncurrent assets	221	221
General reserve	85,945	70,945
Retained earnings brought forward	36,761	26,858
Total retained earnings	154,476	129,572
4 Treasury stock	(5,789)	(5,650)
Total shareholders' equity	197,797	173,026
II Valuation and translation adjustments		
1 Valuation difference on available-for-sale securities	2,475	8,026
2 Deferred gains or losses on hedges	(1,027)	331
3 Revaluation reserve for land	(6,590)	(6,589)
Total valuation and translation adjustments	(5,141)	1,768
Total net assets	192,655	174,795
Total liabilities and net assets	412,892	404,423

Non-Consolidated Statements of Income

Years ended	Mar. 2009 term (Millions of yen)	Mar. 2008 term (Millions of yen)
Net sales	349,924	460,160
Cost of sales	298,304	420,019
Gross profit	51,620	40,141
Selling, general and administrative expenses	10,264	9,592
Operating income	41,356	30,549
Non-operating income:	12,980	12,709
Interest income	2,940	5,423
Dividend income	9,089	6,277
Rent income on noncurrent assets	824	829
Other non-operating income	125	177
Non-operating expenses:	10,159	10,550
Interest expense	725	604
Exchange loss, net	2,196	7,963
Rent expenses on noncurrent assets	447	353
Provision for allowance for doubtful accounts	6,637	1,484
Other non-operating expenses	152	144
Ordinary income	44,176	32,707
Extraordinary gain:	2,616	174
Gain on sales of property and equipment	34	0
Gain on sales of investment securities	2,577	161
Reversal of allowance for doubtful accounts	-	7
Other extraordinary gain	4	5
Extraordinary loss:	2,215	50
Loss on sales of property and equipment	0	-
Loss on disposal of property and equipment	65	21
Loss on devaluation of investment securities	2,142	23
Loss on valuation of golf club membership	4	3
Other extraordinary loss	1	1
Income before taxes on income	44,577	32,832
Income taxes:	14,364	11,519
Income taxes-current	20,071	11,996
Income taxes-deferred	(5,707)	(476)
Net income	30,213	21,312

Note: These unaudited financial statements have been translated to English for the convenience of foreign readers, and have been based on financial statements disclosed by JGC Corporation on the Tokyo Stock Exchange on May 12, 2009.

Sales, Orders Received and Backlog (Non-Consolidated)

(Millions of yen)

Business area		March 31, 2008	March 31, 2009		
		Outstanding Contracts	New Contracts	Sales	Outstanding Contracts
Domestic	Oil and gas development	140	115	244	11
	Petroleum refining	92,858	18,179	33,283	77,754
	LNG	6	155	71	90
	Chemical	39,592	2,068	30,181	11,479
	Power generation, nuclear power and new energy	6,547	5,318	6,162	5,702
	Living and general production facility	29,214	6,001	27,592	7,622
	Environmental protection, social development and IT	11,349	37,706	11,964	37,090
	Others	92	367	250	208
Subtotal		179,800	69,912	109,752	139,961
Overseas	Oil and gas development	35,357	268,492	48,437	255,411
	Petroleum refining	51,014	7,510	35,980	22,544
	LNG	50,430	21,735	35,234	36,931
	Chemical	260,163	59,373	100,310	219,227
	Power generation, nuclear power and new energy	25,817	13,348	16,229	22,936
	Living and general production facility	4,795	43	3,848	990
	Environmental protection, social development and IT	—	—	—	—
	Others	—	131	131	—
Subtotal		427,578	370,635	240,172	558,041
Total		*3 607,378	440,548	349,924	698,002

Notes:

*1 Figures for each business area are exclusive of consumption and other taxes.

*2 All amounts are rounded down to the nearest million yen.

*3 The balances of new contracts as of the end of the previous fiscal year have been revised to reflect foreign currency translation adjustments and changes in contract amounts for the period under review as follows:

(Millions of yen)

Business area	Foreign currency translation adjustment	Revision for changes in contract amounts	Total
Oil and gas development	2,111	(83)	2,027
Petroleum refining	(876)	(1,268)	(2,144)
LNG	731	(4,652)	(3,921)
Chemical	(3,551)	(71)	(3,623)
Power generation, nuclear power and new energy	(1,382)	(20)	(1,402)
Living and general production facility	346	(121)	225
Environmental protection, social development and IT	—	(545)	(545)
Others	—	—	—
Total	(2,620)	(6,763)	(9,384)