

Consolidated Financial Results for the 2nd Quarter of Fiscal Year 2010

Name of Listed Company: **KOMERI CO., LTD.**
 Shares Listed: 1st Section, Tokyo Stock Exchange
 Company Code: 8218
 URL: <http://www.komeri.bit.or.jp>
 Representative: Yuuichiro Sasage, President and COO
 Contact Responsibility: Takayoshi Itagaki, Managing Director and Executive Officer,
 General Manager of Planning Dept
 Phone: 025-371-4111

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

1. Consolidated financial results for period from April 1,2010 to September 30,2010

(1) Consolidated operating results (% figures show change from previous year.)

| | Operating revenue | | Operating income | | Ordinary profit | | Net income | |
|-------------------|-------------------|-----|------------------|------|-----------------|------|-----------------|-------|
| | Millions of yen | % | Millions of yen | % | Millions of yen | % | Millions of yen | % |
| Six months ended | | | | | | | | |
| September 30,2010 | 149,790 | 2.6 | 9,791 | △4.4 | 9,564 | △3.1 | 4,828 | △13.4 |
| September 30,2009 | 146,065 | 2.8 | 10,243 | 0.2 | 9,872 | △1.8 | 5,572 | 0.7 |

| | Net income per share | Net income per share, fully diluted |
|-------------------|----------------------|-------------------------------------|
| Six months ended | Yen | Yen |
| September 30,2010 | 94.58 | — |
| September 30,2009 | 108.95 | — |

(2) Consolidated financial position

| | Total assets | Net assets | Equity ratio | Net assets per share |
|--------------------------|-----------------|-----------------|--------------|----------------------|
| | Millions of yen | Millions of yen | % | Yen |
| As of September 30, 2010 | 239,948 | 108,589 | 45.3 | 2,132.14 |
| As of March 31,2010 | 239,832 | 105,128 | 43.8 | 2,058.10 |

Reference: Shareholders' equity (millions of yen) As of September 30, 2010: 108,589
 As of March 31, 2010: 105,128

2. Dividends

| Date of record | Cash dividends per share | | | | |
|--------------------------------------|--------------------------|--------------------|-------------------|-----------|--------|
| | The first quarter | The second quarter | The third quarter | Year- end | Annual |
| | Yen | Yen | Yen | Yen | Yen |
| Year ended March 31,2010 | — | 17.00 | — | 17.00 | 34.00 |
| Year ending March 31,2011 | — | 17.00 | | | |
| Year ending March 31,2011 (Forecast) | | | — | 17.00 | 34.00 |

Note: Revision to dividend forecast during this period: No

3. Forecasts of consolidated financial results for fiscal year 2010 (from April 1, 2010 to March 31, 2011)

(% figures show change from previous year.)

| | Operating revenue | | Operating income | | Ordinary profit | | Net income | | Net income per share |
|----------------------------|-------------------|-----|------------------|-----|-----------------|-----|-----------------|-----|----------------------|
| | Millions of yen | % | Millions of yen | % | Millions of yen | % | Millions of yen | % | Yen |
| Year ending March 31, 2011 | 300,000 | 5.1 | 16,500 | 9.5 | 15,800 | 9.5 | 6,600 | 2.2 | 129.44 |

Note: Revision to consolidated financial forecast during this period: No

4. Others

- (1) Significant changes in subsidiaries during this period (changes in specified subsidiaries involving changes in scope of consolidation) : No
- (2) Adoption of simplified accounting methods and accounting methods specific to quarterly consolidated financial statement: Yes
- (3) Changes in accounting principles , procedures and presentation methods for quarterly consolidated financial statements
 - ① Changes and amendments of accounting standards: Yes
 - ② Other changes: No
- (4) Number of issued shares (common stock)
 - ① Number of shares at the end of the period (including treasury stock)

| | |
|---------------------------|-------------------|
| As of September 30, 2010: | 54,409,168 shares |
| As of March 31, 2010: | 54,409,168 shares |
 - ② Number of treasury stock

| | |
|---------------------------|------------------|
| As of September 30, 2010: | 3,479,405 shares |
| As of March 31, 2010: | 3,328,752 shares |
 - ③ Average number of shares issued during the period

| | |
|--------------------------------------|-------------------|
| Six months ended September 30, 2010: | 51,049,492 shares |
| Six months ended September 30, 2009: | 51,145,758 shares |

※ Implementation status of quarterly review procedures

This summary of quarterly results is exempt from the quarterly review procedures based on the Financial Instruments and Exchange Law.

Review procedures for the quarterly financial statements based on the Financial Instruments and Exchange Law had not been completed at the time of disclosure of this summary of quarterly results.

※ Notes to consolidated financial forecasts and other items

The forecasts and other forward-looking statements contained in this document are based on information currently available and certain assumption that it judges to be reasonable. Actual results may differ materially due to various factors.