



Consolidated Financial Results  
for the Half Year ended  
September 30, 2005

Consolidated Financial Forecasts for  
the Year ending March 2006

November 2, 2005

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Consolidated Financial Results for  
the Half Year ended September 30, 2005



## Consolidated Performance Summary

( Billions of yen )

|                  | Half year ended<br>September<br>30,2004 Actual | Half year ended September 30,2005 |                          |                            |
|------------------|--|-----------------------------------|--------------------------|----------------------------|
|                  |  | Actual                            | Change from<br>Sep. 2004 | % change from<br>Sep. 2004 |
| Net sales        | 45.0   | 49.7                              | 4.7                      | 10.4 %                     |
| Operating income | 9.5  | 12.0                              | 2.5                      | 26.7 %                     |
| Ordinary income  | 9.5  | 12.3                              | 2.8                      | 29.1 %                     |
| Net income       | 4.8  | 7.1                               | 2.3                      | 45.6 %                     |



## Consolidated Performance Forecasts : Difference Between the Forecasts of the First Quarter (July 29)

(Billions of yen)

|                  | Half year ended September 30,2005 |                             |        |                |                  |
|------------------|-----------------------------------|-----------------------------|--------|----------------|------------------|
|                  | Forecast as of April              | Forecast as of Q1 (July 29) | Actual | Change from Q1 | % change from Q1 |
| Net sales        | 47.8                              | 49.2                        | 49.7   | 0.5            | 1.2 %            |
| Operating income | 9.4                               | 10.7                        | 12.0   | 1.3            | 12.9 %           |
| Ordinary income  | 9.4                               | 10.9                        | 12.3   | 1.4            | 12.9 %           |
| Net income       | 5.5                               | 6.7                         | 7.1    | 0.4            | 6.0 %            |



# Net Sales by Business Segment / Overseas Sales

## Net Sales by Business Segment

(Billions of yen)

|                              | Half year ended September 2005 |                         |           |                         |           |                         |
|------------------------------|--------------------------------|-------------------------|-----------|-------------------------|-----------|-------------------------|
|                              | Japan                          |                         | Overseas  |                         | Total     |                         |
|                              | Net sales                      | % change from Sep. 2004 | Net sales | % change from Sep. 2004 | Net sales | % change from Sep. 2004 |
| Prescription pharmaceuticals | 40.58                          | 9.8 %                   | 4.97      | 36.9 %                  | 45.56     | 12.2 %                  |
| Ophthalmic                   | 35.96                          | 10.0 %                  | 4.86      | 37.3 %                  | 40.83     | 12.7 %                  |
| Anti-rheumatic               | 4.50                           | 8.5 %                   | 0.08      | —                       | 4.58      | 8.9 %                   |
| Others                       | 0.11                           | ▲ 7.8 %                 | 0.02      | —                       | 0.14      | ▲ 7.8 %                 |
| OTC pharmaceuticals          | 2.76                           | 7.1 %                   | 0.01      | —                       | 2.77      | 7.1 %                   |
| Medical devices              | 0.32                           | ▲ 22.4 %                | 0.00      | —                       | 0.33      | ▲ 23.7 %                |
| Others                       | 0.36                           | 14.0 %                  | 0.75      | ▲ 33.7 %                | 1.11      | ▲ 23.3 %                |
| Total                        | 44.03                          | 9.3 %                   | 5.75      | 19.7 %                  | 49.78     | 10.4 %                  |

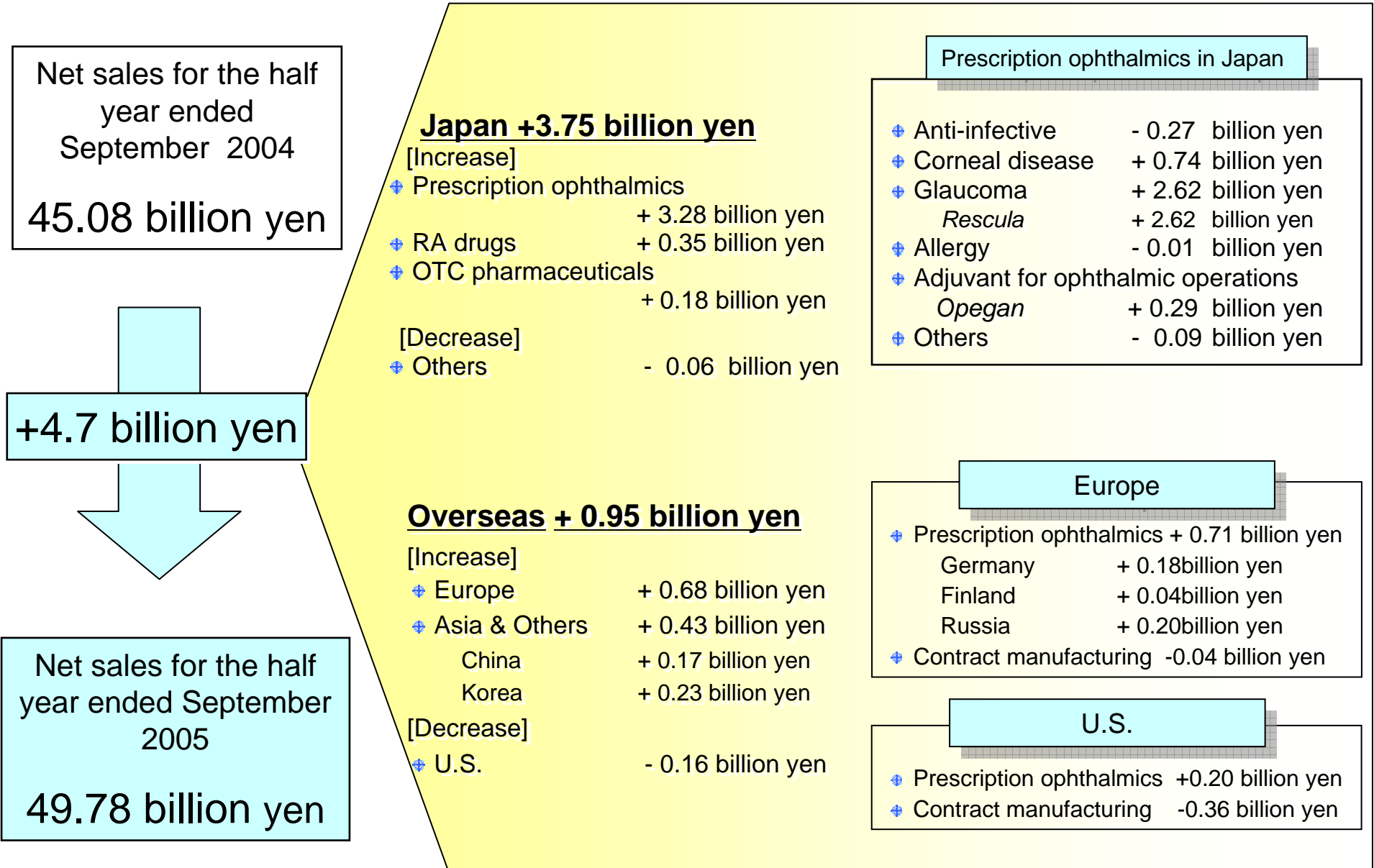
## Overseas Sales

(Billions of yen)

|               | Half year ended Sep. 2004 Actual | Half year ended September 2005 |                       |                         |
|---------------|----------------------------------|--------------------------------|-----------------------|-------------------------|
|               |                                  | Actual                         | Change from Sep. 2004 | % change from Sep. 2004 |
| North America | 0.85                             | 0.69                           | -0.16                 | -18.9 %                 |
| Europe        | 2.36                             | 3.04                           | 0.68                  | 28.5 %                  |
| Others        | 1.57                             | 2.00                           | 0.43                  | 27.6 %                  |
| Total         | 4.80                             | 5.75                           | 0.95                  | 19.7 %                  |



# Consolidated Net Sales: Variances





# Summary of Changes in Income Statements (1)

(Billions of yen)

|  | Half year ended Sep. 2004 Actual | Half year ended Sep. 2005 |                    | Major changes   |
|--|----------------------------------|---------------------------|--------------------|---|
|  |                                  | Actual                    | % change from 2004 |   |
| Net sales  | 45                               | 497                       | 452                |   |
| Cost of sales<br>(% of net sales)                                | 16.3<br>36.2%                    | 17.4<br>35.0%             | 1.1<br>▲ 1.2 ppt   | <ul style="list-style-type: none"> <li>• Change in product mix (+0.2ppt)</li> <li>• Lease expense increased for new manufacturing facilities (+0.2ppt)</li> <li>• Cost reduction (▲0.3ppt)</li> <li>• Improved operating rate (▲0.7ppt)</li> <li>• EU subsidiaries (▲0.5ppt)</li> </ul> |
| Selling, general and administration expenses<br>(% of net sales) | 19.2<br>42.6%                    | 20.2<br>40.7%             | 1.0<br>▲ 1.9 ppt   |   |
| SGA expenses excl. R%D<br>(% of net sales)                       | 13.3<br>29.6%                    | 14.2<br>28.7%             | 0.9<br>▲ 0.9 ppt   | <ul style="list-style-type: none"> <li>• Japan Selling expenses increased (+0.7billion)</li> <li>• Asia Selling expenses increased (+0.1billion)</li> <li>• EU Selling expenses increased (+0.1 billion)</li> </ul>   |
| R&D expenses<br>(% of net sales)                                 | 5.8<br>13.0%                     | 5.9<br>12.0%              | 0.1<br>▲ 1.0 ppt   | <ul style="list-style-type: none"> <li>• Increased in cornea disorder treatments (+0.2 billion)</li> </ul>  |
| Operating income<br>(% of net sales)                             | 9.5<br>21.2%                     | 12.0<br>24.3%             | 2.5<br>3.1 ppt     |   |

| < Exchange rates > |           |           |
|--------------------|-----------|-----------|
|                    | Sep. 2004 | Sep. 2005 |
| US\$               | ¥109.44   | ¥109.79   |
| Euro               | ¥132.51   | ¥136.15   |



## Summary of Changes in Income Statements (2)

(Billions of yen)

|                               | Half year ended<br>Sep. 2004<br>Actual | Half year ended Sep.2005 |                       | Major items and factors   |
|-------------------------------|--|--------------------------|-----------------------|---|
|                               |  | Actual                   | % change from<br>2004 |   |
| Non-operating income/expenses | 0.0                                    | 0.2                      | 0.2                   |   |
| Non-operating income          | 0.4                                    | 0.4                      | 0.0                   |   |
| Non-operating expenses        | 0.4                                    | 0.2                      | ▲ 0.2                 | [9/'04] Currency exchange loss (0.2 billion)  |
| Ordinary income               | 9.5                                    | 12.3                     | 2.8                   |   |
| Extraordinary gain/loss       | ▲ 1.2                                  | ▲ 1.0                    | 0.2                   |   |
| Extraordinary gain            | 0.3                                    | 0.0                      | ▲ 0.3                 | [9/'04] Gain on sale of fixed assets (0.3 billion)  |
| Extraordinary loss            | 1.5                                    | 1.0                      | ▲ 0.5                 | [9/'04] Loss on impairment of fixed assets(0.8billion)<br>US business restructuring (0.5billion)<br>[9/'05] Loss on impairment of fixed assets (0.9billion)<br>Additional amount for retirement benefit<br>(0.1billion) |
| Net income before tax         | 8.3                                    | 11.2                     | 2.9                   |   |
| Income taxes                  | 3.4                                    | 4.1                      | 0.7                   | Tax rate [9/'04] 41.3%<br>[9/'05] 36.8%   |
| Net income                    | 4.8                                    | 7.1                      | 2.3                   |   |

| < Exchange rates > |           |           |
|--------------------|-----------|-----------|
|                    | Sep. 2004 | Sep. 2005 |
| US\$               | ¥109.44   | ¥109.79   |
| Euro               | ¥132.51   | ¥136.15   |





## Performance by Geographic Segment

### 【Net sales】

(Billions of yen)

|               | Half year ended<br>Sep.2004<br>Actual | Half year ended Sep.2005 |                     |
|---------------|---------------------------------------|--------------------------|---------------------|
|               |                                       | Actual                   | Change from<br>2004 |
| Japan         | 41.6                                  | 45.7                     | 4.1                 |
| Europe        | 3.0                                   | 3.7                      | 0.7                 |
| Europe        | 2.5                                   | 3.1                      | 0.6                 |
| United States | 0.5                                   | 0.6                      | 0.1                 |
| Others ※1     | 0.3                                   | 0.2                      | ▲ 0.1               |
| Total         | 45.0                                  | 49.7                     | 4.7                 |

### 【Operating income】

(Billions of yen)

|               | Half year ended<br>Sep.2004<br>Actual | Half year ended Sep.2005 |                     |
|---------------|---------------------------------------|--------------------------|---------------------|
|               |                                       | Actual                   | Change from<br>2004 |
| Japan         | 11.0                                  | 13.0                     | 2.0                 |
| Europe        | 0.0                                   | 0.2                      | 0.2                 |
| Europe        | ▲ 0.2                                 | 0.0                      | 0.2                 |
| United States | 0.2                                   | 0.2                      | 0.0                 |
| Others ※1     | ▲ 0.3                                 | ▲ 0.2                    | 0.1                 |
| Elimination   | ▲ 1.1                                 | ▲ 1.0                    | 0.1                 |
| Total         | 9.5                                   | 12.0                     | 2.5                 |

\*1: "Others" are U.S., Taiwan and Korea. Details of major sales and expenses of "Others" are noted below.

Sales: Prescription pharmaceuticals in Taiwan and Korea

Expenses: R&D expenses for medical devices in the U.S.

Note: Sales by geographic region differ from overseas sales (i.e. sales by destination).



## Balance Sheets

(Billions of yen)

|  | Year ended Mar. 2005 |            | Half year ended Sep 30, 2005 |            |        |
|--|----------------------|------------|------------------------------|------------|--------|
|  | Actual               | % of total | Actual                       | % of total | Change |
| Current assets                             | 82.7                 | 59.1 %     | 89.3                         | 61.4 %     | 6.6    |
| Fixed assets                               | 57.2                 | 40.9 %     | 56.2                         | 38.6 %     | ▲ 1.0  |
| Total assets                               | 139.9                | 100.0 %    | 145.5                        | 100.0 %    | 5.6    |
| Current liabilities                        | 22.2                 | 15.9 %     | 23.2                         | 16.0 %     | 1.0    |
| Concurrent liabilities                     | 9.5                  | 6.8 %      | 8.7                          | 6.0 %      | ▲ 0.8  |
| Total liabilities                          | 31.7                 | 22.7 %     | 31.9                         | 22.0 %     | 0.2    |
| Total shareholders' equity                 | 108.2                | 77.3 %     | 113.5                        | 78.0 %     | 5.3    |
| Total liabilities and shareholders' equity | 139.9                | 100.0 %    | 145.5                        | 100.0 %    | 5.6    |

### 【Major changes】

Current assets: Cash and deposits +6.2 billion yen, Marketable securities +1.3 billion yen, Inventories -0.5 billion yen

Fixed assets: Impairment loss on the property for the distribution service -0.9 billion yen

Current liabilities: income taxes payable +1.3 billion yen

Noncurrent liabilities: Long-term debt -0.6 billion yen

Shareholders' equity:

[Increase] Net income + 7.1 billion yen, Unrealized holding gains on securities +0.8 billion yen

[Decrease] Cash dividends -2.5 billion yen



## Summary of Cash Flows

| ( Billions of yen )                                |                        |   |
|--|------------------------|---|
|  | September, 2005 Actual | Major items   |
| Cash and cash equivalents, beginning of the year   | 32.3                   |   |
| Net increase/decrease in cash and cash equivalents | 7.8                    |   |
| Cash flows from operating activities               | 11.1                   | <ul style="list-style-type: none"><li>• Income before income taxes (11.2 billion)</li><li>• Depreciation and amortization (2.3 billion)</li><li>• Loss on impairment of fixed assets (0.9 billion)</li><li>• Income taxes paid (-3.3 billion)</li></ul> |
| Cash flows from investing activities               | ▲ 0.5                  | <ul style="list-style-type: none"><li>• Proceeds from sales of marketable securities (0.4 billion)</li><li>• Payments for acquisition of fixed assets (-0.9 billion)</li></ul>  |
| Cash flows from financing activities               | ▲ 2.6                  | <ul style="list-style-type: none"><li>• Cash dividends paid ( -2.5 billion)</li></ul>   |
| Cash and cash equivalents, end of the year         | 40.2                   |   |

Note: "Cash and cash equivalents" include cash equivalents, and thus differ from "cash and deposits" shown in the Balance Sheets.



## Capital Expenditures / Depreciation and Amortization / Lease Expenses

(Billions of yen)

|                               | Half year<br>ended Sep.<br>2004 Actual | Half year ended Sep. 2005 |                       |
|-------------------------------|--|---------------------------|-----------------------|
|                               |  | Actual                    | % change<br>from 2004 |
| Capital expenditure           | 1.0                                    | 0.7                       | ▲ 0.3                 |
| Depreciation and amortization | 1.8                                    | 1.6                       | ▲ 0.2                 |
| Lease expenses                | 0.4                                    | 0.5                       | 0.1                   |

### Major capital expenditures for the half year ended September 2005

- Renewal of Japanese & overseas manufacturing equipment and R&D devices

### Major increase in lease expenses for the half year ended September 2005

- Manufacturing lines for new bottle (*Dimple Bottles*)



Consolidated Financial Forecasts  
for the Year  
ending March 2006



## Consolidated Performance Forecasts

(Billions of yen)

|                  | Year ended<br>March 2005<br><br>Actual | Year ending March 2006                  |  |          |        |          |
|------------------|--|---|--|----------|--------|----------|
|                  |  | Actual for<br>First half of<br>the year | Forecast for<br>Second half<br>of the year | Forecast | Change | % Change |
| Net sales        | 92.7                                   | 49.7                                    | 48.2                                       | 98.0     | 5.3    | 5.7 %    |
| Operating income | 18.9                                   | 12.0                                    | 9.1  | 21.2     | 2.3    | 11.7 %   |
| Ordinary income  | 18.8                                   | 12.3                                    | 9.2  | 21.5     | 2.7    | 14.1 %   |
| Net income       | 11.0                                   | 7.1                                     | 5.8  | 12.9     | 1.9    | 17.0 %   |



## Consolidated Performance Forecasts : Difference Between the Forecasts of the First Quarter (July 29)

(Billions of yen)

|                  | Year ending March 2006              |                                 |          |             |               |
|------------------|-------------------------------------|---------------------------------|----------|-------------|---------------|
|                  | Forecast from beginning of the term | Forecast from the First Quarter | Forecast | Change v.Q1 | % change v.Q1 |
| Net sales        | 96.1                                | 97.5                            | 98.0     | 0.5         | 0.5 %         |
| Operating income | 19.5                                | 20.8                            | 21.2     | 0.4         | 1.9 %         |
| Ordinary income  | 19.5                                | 21.0                            | 21.5     | 0.5         | 2.4 %         |
| Net income       | 11.3                                | 12.5                            | 12.9     | 0.4         | 3.2 %         |



## Net Sales by Business Segment / Overseas Sales

### Sales by business Segment

(Billions of yen)

|                             | Year ending March 2006 |                             |              |                             |              |                             |
|-----------------------------|------------------------|-----------------------------|--------------|-----------------------------|--------------|-----------------------------|
|                             | Japan                  |                             | Overseas     |                             | Total        |                             |
|                             | Net sales              | % change from previous year | Net sales    | % change from previous year | Net sales    | % change from previous year |
| Prescription pharmaceutical | 80.86                  | 5.2 %                       | 9.08         | 22.8 %                      | 89.95        | 6.7 %                       |
| Ophthalmic                  | 71.72                  | 4.9 %                       | 8.89         | 22.8 %                      | 80.62        | 6.6 %                       |
| Anti-rheumatic              | 8.90                   | 8.0 %                       | 0.12         | –                           | 9.03         | 8.1 %                       |
| Others                      | 0.23                   | –12.4 %                     | 0.06         | –                           | 0.30         | –6.0 %                      |
| OTC pharmaceuticals         | 5.26                   | 0.1 %                       | 0.01         | –                           | 5.28         | 0.1 %                       |
| Medical devices             | 0.64                   | –11.8 %                     | 0.02         | –                           | 0.66         | –12.5 %                     |
| Others                      | 0.65                   | 16.0 %                      | 1.45         | –19.2 %                     | 2.11         | –10.8 %                     |
| <b>Total</b>                | <b>87.42</b>           | <b>4.8 %</b>                | <b>10.57</b> | <b>14.4 %</b>               | <b>98.00</b> | <b>5.7 %</b>                |

### Overseas sales

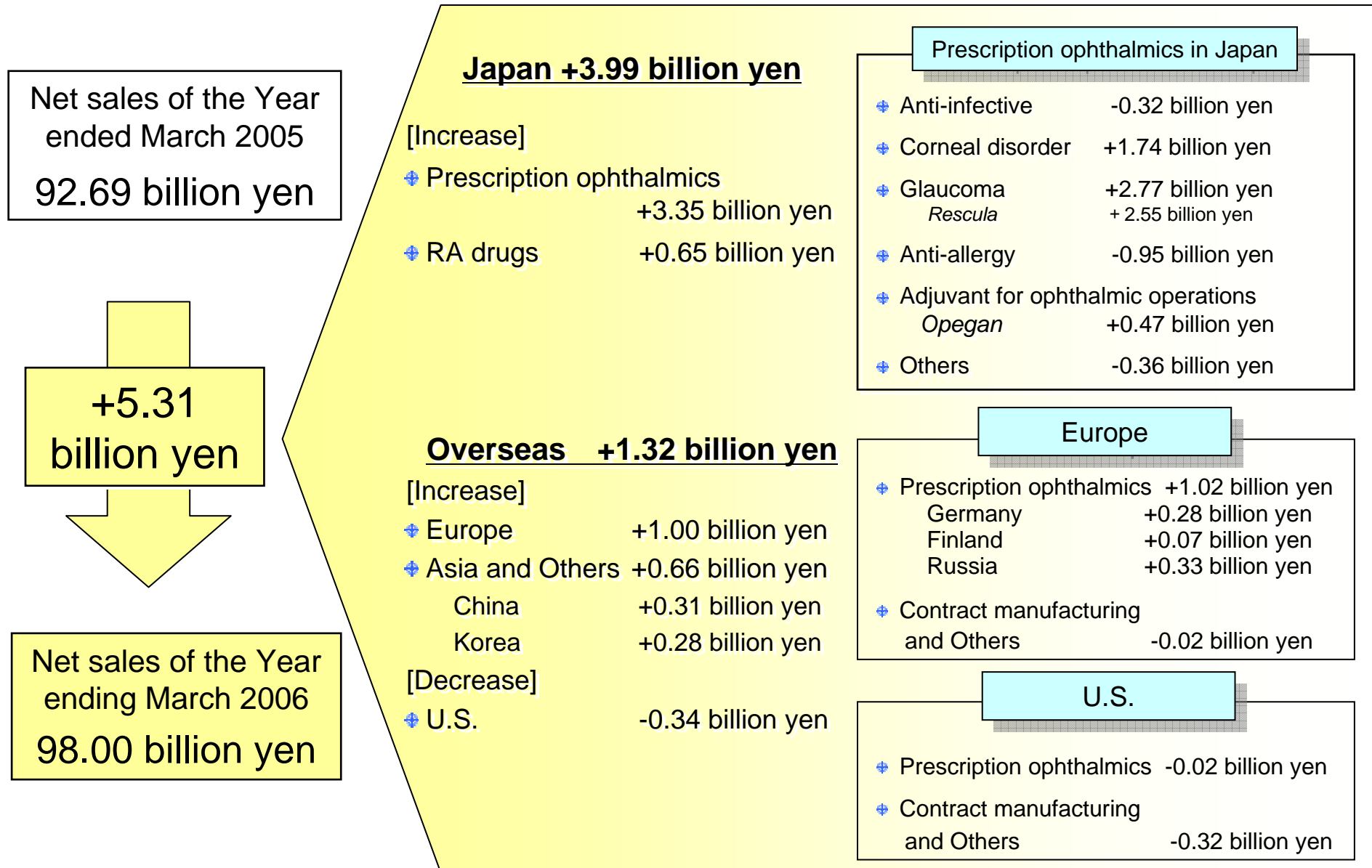
(Billions of yen)

|               | Year ended March 2005<br>Actual | Year ending March 2006 |             |               |
|---------------|---------------------------------|------------------------|-------------|---------------|
|               |                                 | Forecast               | Change      | % Change      |
| North America | 1.70                            | 1.36                   | –0.34       | –19.8 %       |
| Europe        | 4.79                            | 5.79                   | 1.00        | 20.9 %        |
| Others        | 2.75                            | 3.41                   | 0.66        | 24.1 %        |
| <b>Total</b>  | <b>9.25</b>                     | <b>10.57</b>           | <b>1.32</b> | <b>14.4 %</b> |





# Consolidated Net Sales: Variances





## Summary of Changes in Income Statements (1)

(Billions of yen)

|   | March 2005                  | Year ending March 2006      |                               | Major factors   |
|---|-----------------------------|-----------------------------|-------------------------------|---|
|   | Actual                      | Forecast                    | Change                        |   |
| <b>Net sales</b>  | <b>92.7</b>                 | <b>98.0</b>                 | <b>5.3</b>                    |   |
| <b>Cost of Sales</b><br>(% of net sales)                                | <b>33.7</b><br><b>36.4%</b> | <b>34.6</b><br><b>35.3%</b> | <b>0.9</b><br><b>-1.1 ppt</b> | <ul style="list-style-type: none"> <li>• Improve operating rate (-0.1ppt)</li> <li>• Change in product mix (-0.4ppt)</li> <li>• Cost reduction (-0.2ppt)</li> <li>• EU subsidiaries (-0.4ppt)</li> </ul>  |
| <b>Selling, general and administrative expenses</b><br>(% of net sales) | <b>40.0</b><br><b>43.1%</b> | <b>42.2</b><br><b>43.1%</b> | <b>2.2</b><br><b>0.0 ppt</b>  |   |
| SGA expenses excl. R&D<br>(% of net sales)                              | <b>27.3</b><br><b>29.5%</b> | <b>29.0</b><br><b>29.6%</b> | <b>1.7</b><br><b>0.1 ppt</b>  | <ul style="list-style-type: none"> <li>• Japan Selling expenses increase (+1.2billion)</li> <li>• Asia Selling expenses increase (+0.3billion)</li> <li>• EU Selling expenses increase (+0.1billion)</li> </ul>   |
| <b>R&amp;D expenditures</b><br>(% of net sales)                         | <b>12.6</b><br><b>13.6%</b> | <b>13.2</b><br><b>13.5%</b> | <b>0.6</b><br><b>-0.1 ppt</b> | <ul style="list-style-type: none"> <li>• Increase in Glaucoma treatments (+0.8billion)</li> <li>• Increase in Cornea disorder treatments (+0.3billion)</li> <li>• Increase in Vitreoretinal disorder treatments (+0.2billion)</li> <li>• Decrease in Rheumatoid arthritis treatments (-0.6billion)</li> </ul> |
| <b>Operating income</b><br>(% of net sales)                             | <b>18.9</b><br><b>20.5%</b> | <b>21.2</b><br><b>21.6%</b> | <b>2.3</b><br><b>1.1 ppt</b>  |   |

| < Exchange rates > |           |           |
|--------------------|-----------|-----------|
|                    | Sep. 2005 | Sep. 2006 |
| US\$               | ¥107.19   | ¥109.90   |
| Euro               | ¥134.64   | ¥135.57   |



## Summary of Changes in Income Statements (2)

(Billions of yen)

|                                      | March 2005  | Year ending March 2006 |             | Major factors  |
|--------------------------------------|-------------|------------------------|-------------|--|
|                                      | Actual      | Forecast               | Change      |  |
| <b>Non-operating income/expenses</b> | <b>-0.1</b> | <b>0.3</b>             | <b>0.4</b>  |  |
| Non-operating income                 | 0.8         | 0.7                    | -0.1        | [05/3] Interest income (0.2billion)<br>Receipt of matured insurance (0.1billion)<br>[06/3] Interest income (0.2billion)<br>Currency exchange gain (0.1billion)   |
| Non-operating expenses               | 0.9         | 0.4                    | -0.5        | [05/3] Currency exchange loss (0.3billion)<br>Interest expenses (0.2billion)   |
| <b>Ordinary income</b>               | <b>18.8</b> | <b>21.5</b>            | <b>2.7</b>  |  |
| <b>Extraordinary gain/loss</b>       | <b>-0.4</b> | <b>-1.1</b>            | <b>-0.7</b> |  |
| Extraordinary gain                   | 1.1         | 0.0                    | -1.1        | [05/3] Gain on sale of fixed assets (0.3 billion)<br>Change of retirement benefits scheme (0.3billion)<br>Establishment of retirement benefit trust (0.2billion)<br>Prior-period adjustment (0.3billion)         |
| Extraordinary loss                   | 1.5         | 1.1                    | -0.4        | [05/3] Loss on impairment of fixed assets(0.8billion)<br>US business restructuring(0.4billion)<br>[06/3] Loss on impairment of fixed assets (0.9billion)<br>Additional amount for retirement benefit(0.1billion) |
| <b>Net income before tax</b>         | <b>18.4</b> | <b>20.4</b>            | <b>2.0</b>  |  |
| income taxes                         | 7.4         | 7.5                    | 0.1         | Tax reate [05/3] 40.2%<br>[06/3] 36.8%   |
| <b>Net income</b>                    | <b>11.0</b> | <b>12.9</b>            | <b>1.9</b>  |  |

| < Exchange rates > |           |           |
|--------------------|-----------|-----------|
|                    | Sep. 2005 | Sep. 2006 |
| US\$               | ¥107.19   | ¥109.90   |
| Euro               | ¥134.64   | ¥135.57   |



## Forecast by Geographic Segment

### 【Net sales】

(Billions of yen)

|              | 2005<br>Actual | Year ending March 2006 |            |
|--------------|----------------|------------------------|------------|
|              |                | Forecast               | Change     |
| Japan        | 85.8           | 90.3                   | 4.5        |
| Europe       | 6.4            | 7.2                    | 0.8        |
| For Europe   | 5.1            | 5.9                    | 0.8        |
| For U.S.     | 1.3            | 1.3                    | 0.0        |
| Others ※1    | 0.5            | 0.3                    | -0.2       |
| <b>Total</b> | <b>92.7</b>    | <b>98.0</b>            | <b>5.3</b> |

### 【Operating income】

(Billions of yen)

|              | 2005<br>Actual | Year ending March 2006 |            |
|--------------|----------------|------------------------|------------|
|              |                | Forecast               | Change     |
| Japan        | 22.1           | 23.6                   | 1.5        |
| Europe       | -0.1           | 0.2                    | 0.3        |
| For Europe   | -0.7           | -0.4                   | 0.3        |
| For U.S.     | 0.6            | 0.6                    | 0.0        |
| Others ※1    | -0.7           | -0.6                   | 0.1        |
| Elimination  | -2.3           | -1.9                   | 0.4        |
| <b>Total</b> | <b>18.9</b>    | <b>21.2</b>            | <b>2.3</b> |

1: "Others" are U.S., Taiwan and Korea. Details of major sales and expenses of "Others" are noted below.

Sales: Prescription pharmaceuticals in Taiwan and Korea

Expenses: R&D expenses for medical devices in the U.S.

Note: Sales by geographic region differ from overseas sales (i.e. sales by destination).



## Capital Expenditures / Depreciation and Amortization / Lease Expenses

(Billions of yen)

|                                  | Year ended<br>March 2005<br>Actual | Year ending March 2006 |        |
|----------------------------------|------------------------------------|------------------------|--------|
|                                  |                                    | Forecast               | Change |
| Capital Expenditure              | 1.6                                | 1.4                    | -0.2   |
| Depreciation and<br>amortization | 3.6                                | 3.3                    | -0.3   |
| Lease expenses                   | 1.0                                | 1.1                    | 0.1    |

### Major capital expenditures for the year ending March 2006

- Renewal of Japanese & overseas manufacturing equipment, R&D devices and IT equipment