

July 31, 2009

**SEIKAGAKU CORPORATION**  
**Consolidated Financial Results (Summary)**  
**for the First Three Months of Fiscal 2009**  
**(Three-Month Period Ended June 30, 2009)**

Stock code number: 4548

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

Listed exchanges: Tokyo

(All amounts have been rounded down to the nearest million yen)

**1. Consolidated Financial Results for the First Three Months of Fiscal 2009**

(from April 1, 2009 to June 30, 2009)

**(1) Consolidated Financial Results**

(Percentages indicate changes over the same period in the previous fiscal year)

	Net sales		Operating income		Ordinary income	
	Millions of yen	Persent change	Millions of yen	Persent change	Millions of yen	Persent change
First three months of fiscal 2009	7,176	8.7	1,612	(11.8)	1,650	(22.1)
First three months of fiscal 2008	6,603	-	1,827	-	2,119	-

	Net income		Net income per share	Diluted net income per share
	Millions of yen	Persent change	Yen	Yen
First three months of fiscal 2009	1,035	(23.1)	18.23	-
First three months of fiscal 2008	1,345	-	23.46	-

**(2) Consolidated Financial Position**

	Total assets	Total equity	Total equity ratio	Total equity per share
	Millions of yen	Millions of yen	%	Yen
First three months of fiscal 2009	59,274	53,397	90.1	939.95
Fiscal 2008	58,214	52,308	89.9	920.78

(Reference) Shareholders' equity: First three months of Fiscal 2009: ¥53,397 million

Fiscal 2008: ¥52,308 million

**2. Dividends**

(Record date)	Dividend per share				
	1st Quarter	2nd Quarter	3rd Quarter	Year-end	Annual
	Yen	Yen	Yen	Yen	Yen
Fiscal 2008	-	12.50	-	12.50	25.00
Fiscal 2009	-				
Fiscal 2009 (Forecast)		12.50	-	12.50	25.00

(Note) Revision to dividend forecast in the quarter under review: None

### 3. Forecast of Consolidated Results for Fiscal Year 2009 (from April 1, 2009 to March 31, 2010)

	Net sales		Operating income		Ordinary income		Net income		Net income per share
	Millions of yen	%	Millions of yen	%	Millions of yen	%	Millions of yen	%	Yen
Six-month period	14,400	7.9	2,400	(20.9)	2,500	(25.9)	1,600	(24.0)	28.06
Full fiscal year	29,200	7.3	5,400	14.2	5,500	8.0	3,700	16.5	64.89

(Note) Revision to consolidated results forecast in the quarter under review: None

\*Disclaimer regarding forward-looking information including appropriate use of forecasted financial results

The forecasted statement shown in these materials are based on information currently available and certain assumptions that the Company regards as reasonable. Actual performance and other results may differ materially from these forecasted figures due to various factors.