Notice Concerning Valuation Loss on Investment Securities for the Second Quarter of Fiscal 2011

In the second quarter of fiscal 2011, ending March 31, 2012, Torishima Pump Mfg. Co., Ltd. will post losses on the impairment of investment securities for which market values have fallen significantly below book-value amounts. The details are summarized below.

Total amount of loss on valuation of investment securities for the first half of fiscal 2011, ending March 31, 2012

(Millions of yen)

	Consolidated	Individual
(A) Total amount of loss on valuation of investment securities booked in the	663	663
second quarter of fiscal 2011 (July 1 to September 30, 2011) (a-b)		
(a) Total amount of loss on valuation of investment securities booked in	663	663
the first half of fiscal 2011 (April 1 to September 30, 2011)		
(b) Total amount of loss on valuation of investment securities booked in		
the first quarter of fiscal 2011 (April 1 to June 30, 2011)	-	-

Notes: • The Company reassesses losses on valuation of investment securities at the end of each fiscal quarter based on previous year-end book values.

• The Company's fiscal year ends on March 31.

Percentage of net assets, ordinary income, net income

(Millions of yen)

	Consolidated	Individual
(B) Net assets at the end of Mar. 31, 2011	30,968	29,905
$(A/B \times 100)$	2.1%	2.2%
(a / B × 100)	2.1%	2.2%
(C) Ordinary income of fiscal 2010, ending Mar. 31, 2011	3,673	3,345
$(A/C\times100)$	18.1%	19.8%
(a / C × 100)	18.1%	19.8%
(B) Net income of fiscal 2010, ending Mar. 31, 2011	1,892	1,533
$(A/D\times100)$	35.1%	43.3%
$(a / D \times 100)$	35.1%	43.3%

The company will post the above mentioned loss on valuation of investment securities as extraordinary loss in the second quarter of fiscal 2011. Because the company reassesses losses on valuation of investment securities at the end of each fiscal quarter based on previous year-end book values, the ectraordinary loss amount will possibly change or bacome nil depending on the market value at the end of the third quarter, the fourth quarter of fiscal 2011.

Earnings forecasts for the first half and full year of fiscal 2011, ending March 31, 2012, are currently under examination. If the revision of the forecast is thought to be needed, it will be informed soonest.