

Summary of Business Results for the Second Quarter Ended September 30, 2010 [Japan Standards] (Consolidated)

November 11, 2010

Company **KITO CORPORATION**
Stock Code 6409
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Expected date of filing of quarterly report: November 12, 2010

Expected starting date of dividend payment: December 14, 2010

Preparation of quarterly supplementary financial document: None

Quarterly results briefing: Yes

(Rounded down to million yen)

1. Consolidated business results for the six months ended September 2010

(April 1, 2010 through September 30, 2010)

(1) Consolidated results of operations

(% change from the previous corresponding period)

	Net sales		Operating income		Ordinary income		Net income	
	Million yen	%	Million yen	%	Million yen	%	Million yen	%
Six months ended Sept. 2010	12,571	13.0	250	191.8	87	10.2	26	516.4
Six months ended Sept. 2009	11,127	(33.7)	85	(94.8)	79	(95.2)	4	(99.5)

	Net income per share		Diluted net income per share	
	Yen		Yen	
Six months ended Sept. 2010	221.30		219.13	
Six months ended Sept. 2009	32.31		32.04	

(2) Consolidated financial position

	Total assets	Net assets	Shareholders' equity ratio	Net assets per share
	Million yen	Million yen	%	Yen
As of Sept. 2010	26,103	15,097	55.9	119,913.38
As of Mar. 2010	25,700	15,786	59.3	125,282.03

(Reference) Shareholders' equity

As of September 2010: 14,597 million yen

As of March 2010: 15,247 million yen

2. Dividends

	Dividends per share				
	End of 1Q	End of 2Q	End of 3Q	Year-end	Total
	Yen		Yen		Yen
Year ended Mar. 2010	—	1,000.00	—	1,000.00	2,000.00
Year ending Mar. 2011	—	1,000.00	—	—	—
Year ending Mar. 2011 (forecast)	—	—	—	1,000.00	2,000.00

(Note) Revisions to dividend forecast for the current quarter: None

3. Forecast of consolidated business results for the year ending March 2011

(April 1, 2010 through March 31, 2011)

(% change from the previous year)

	Net sales		Operating income		Ordinary income		Net income		Net income per share
	Million yen	%	Million yen	%	Million yen	%	Million yen	%	Yen
Year ending Mar. 2011	28,000	17.0	1,100	151.3	800	69.5	450	266.9	3,696.68

(Note) Revisions to business forecast for the current quarter: None

4. Others

(1) Changes in significant subsidiaries during the period: None

(Note) This item indicates whether there were changes in specified subsidiaries that caused a change in the scope of consolidation during the period.

(2) Applications of simplified accounting procedures and specific accounting procedures: Yes

(Note) This item indicates whether the Company has adopted simplified accounting procedures and accounting procedures specific to quarterly consolidated financial statements.

(3) Changes in rules, procedures and indication methods of accounting procedures

① Changes due to revision of accounting standards: Yes

② Changes other than ①: None

(4) Shares outstanding (common stock)

① Number of shares outstanding at the end of period (treasury stock included)

As of September 2010: 135,241 shares

As of March 2010: 135,241 shares

② Treasury stock at the end of period

As of September 2010: 13,510 shares

As of March 2010: 13,537 shares

③ Average number of stock during period (quarterly cumulative period)

Six months ended September 2010: 121,706 shares

Six months ended September 2009: 135,227 shares

* Implementation status of quarterly review procedure

This financial summary is not subject to the quarterly review procedures pursuant to the Financial Instruments and Exchange Act. At the time of disclosure of this report, the procedures for review of consolidated financial statements pursuant to the Financial Instruments and Exchange Act have not been completed.

* Explanation regarding appropriate use of business forecasts and other special instructions

Forecasts regarding future performance in this material are based on information currently available to the Company and certain assumptions that the Company deems to be reasonable at the time this report was prepared. Actual results may differ significantly from the forecasts due to various factors.