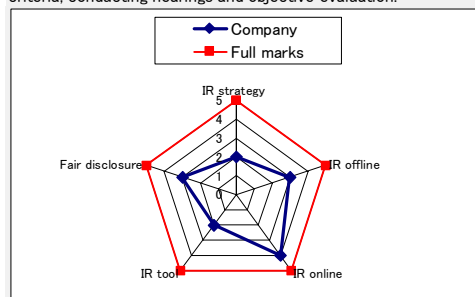


Tomoe Engineering Co., Ltd.		(6309 TOKYO)	IR Overall Rating
【Stock Code】 6309	【Sector】 Specialty Industrial Machinery	【Market Division】 TOKYO	【Fiscal Year End】 OCT.
【Address】 5-15 Kitashinagawa 5-chome Shinagawa-ku,TOKYO,JAPAN	【Zip Code】 141-0001	【Telephone Number】 +81-3-3422-5120	★★★
【Representative】 Akitomo Tamai	【Established】 May-41	【Contact】 Accounting manager Kazuyuki Shioda	
【Company Features】	【Share Price】 1,797 yen		

Tomoe Engineering Co., Ltd. perform the general centrifuge maker which assumed decanter centrifuge the main force, the chemical industry product sale, and the feature is that Tomoe Engineering Co., Ltd. have both trading company functions.

Investor Relations Strategy Analysis	Reference Data	Point	Tomoe Engineering Co., Ltd.
1. IR activities (10 points)	89.3%	10	10
2. IR system (10 points)			
IR Dedicated department		10	10
General affairs department	24.0%	4	
Planning department	23.0%	8	
Public relations department	17.0%	3	
Finance department		5	
Accounting department		3	
President's office		6	
The others		2	
3. Management philosophy and operating style (50 points)			
Does top management perform IR activities?	83.6%	50	25
YES		10	10
Activities			
Top management participates in briefing sessions for investors	81.8%	10	10
Top management gives individual interviews to analysts	67.6%	30	5
4. IR communication (80 points)		80	50
Financial settlement briefings	77.7%	10	10
Individual interviews	32.6%	10	10
Overseas briefing sessions	15.9%	10	0
For whom the above activities are conducted?			
Analysts and institutional investors	37.7%	10	10
Individual investors	13.4%	10	10
Is disclosure made fairly?	Priority point	20	10
IR roadshows	50.0%	10	0
5. IR tools (20 points)		30	15
Stockholder communication materials	89.6%	10	5
English materials(annual reports etc.)	42.8%	20	10
6. IR website (100 points)	97.5%	100	75
Is there a web page that clearly states IR?	79.4%	10	10
Top message	45.9%	10	10
Annual securities reports	42.0%	10	10
Statement of accounts	41.5%	10	10
Monthly reports,mid-term plan & handouts etc.	36.2%	10	10
IR calendar	28.5%	10	5
IR videos	23.8%	10	10
E-mail magazines about IR	19.5%	10	0
FAQ	14.6%	10	0
English IR web page	19.4%	10	10
7. IR effect measurement (10 points)			0
Conducting	84.3%	10	5
8. IR annual expenses (10 points)			0
More than 5 million yen	24.0%	10	0
Total		300	190

※In carrying out this analysis, BIR places importance on fair disclosure and uses its unique judgement criteria, conducting hearings and objective evaluation.



	BIR Average	203.7	Viewpoint
General rating	63.3%	66.4%	Very good 270~ ★★★★★
IR strategy	40.0%	63.9%	Good 230~ ★★★★★
IR offline	45.8%	66.9%	Standard 180~ ★★★★★
IR online	75.0%	67.8%	Below Standard 130~ ★★
IR tool	50.0%	45.5%	Inferior 80~ ★
Fair disclosure	66.7%	64.7%	Problematic 0~ -

BIR-IR STRATEGY ANALYSIS REPORT analyzes and evaluates IR activities of the company covered from 5 viewpoints: IR offline, IR online, IR tool, IR website and IR strategy. BIR rates the company's IR activities, believing that strategic IR activities have big effects on its stock performance.