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Stock exchange listing :TSE - First section Securities  
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### **Difference between earnings forecast and actual results for first two quarters ended September 30, 2011 (year to date)**

A difference has arisen between the earnings forecast for the first two quarters ended September 30, 2011 (year to date) that we announced on June 29, 2011 and the actual results. We hereby announce the details as follows.

1. Difference between the earnings forecast for the first two quarters ended September 30, 2011 (year to date) and actual results  
(April 1, 2011 to September 30, 2011)

	Net sales	Operating income	Ordinary income	Net income for the quarter	Net income per share for the quarter
	Millions of yen	Millions of yen	Millions of yen	Millions of yen	Yen
Previously announced forecast (A)	3,200	350	327	(91)	(4.55)
Actual results (B)	3,296	474	414	(19)	(0.97)
Change in value (B – A)	95	124	86	71	
Rate of change (%)	3.0	35.5	26.5	—	
Reference: Results for the 2nd quarter of the previous fiscal year (ended September 30, 2010)	3,569	535	466	340	16.96

#### 2. Reason for the difference

When we made earnings forecasts for the first two quarters of the current fiscal year, we expected there to be an adverse business environment due to the impact of the Great East Japan Earthquake. However, we were able to record sales that exceeded the plan as a result of our earnest efforts to secure orders. In addition, on the profit front, income was higher than forecast as a result of our rationalization activities and cost reduction activities. Please note that there is no change to the previously announced full-year earnings forecasts. As mentioned above, actual results for the first two quarters of the current fiscal year exceeded our plans. Nevertheless, the global economic outlook is expected to remain uncertain owing to factors such as the European credit crunch and the floods in Thailand. Therefore, we have not revised the forecast for the full-year results that we announced on June 29, 2011. If we need to make any such revision we will promptly make an announcement to that effect.

Note: The above earnings forecast is based on information available as of the date of this announcement. Actual results may differ from the earnings forecast due to various factors.