

October 30, 2009

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Representative: President & CEO Kazuo MAEDA

(Securities code: 4971)

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Notice on Differences between Financial Forecasts and Actual Results for First-half Term and Revisions to Full-term Forecasts

We hereby announce that differences have arisen between the financial forecasts for the first-half term of the year ending March 31, 2010 (from April 1, 2009 to March 31, 2010) that we announced on July 31, 2009, and the actual results that we announced today.

We also announce that we have made revisions to the full-term consolidated financial forecasts.

(1) Differences between forecasts and actual results for first-half term

Differences between consolidated financial forecasts and actual results for six months ended September. 30, 2009
(from April 1, 2009 to September 30, 2009)

	Net sales	Operating income	Ordinary income	Net income	Net income per share
Previously announced forecast (A)	Millions of yen 2,594	Millions of yen 163	Millions of yen 188	Millions of yen 117	Yen 5.84
Actual result (B)	2,741	260	261	229	11.41
Difference (B - A)	147	97	72	111	-
Rate of change (%)	5.7	59.6	38.8	95.2	-
(Reference) Results for the previous 1H results (1H of the year ended March 2009)	4,449	996	1,033	779	38.24

Difference between non-consolidated financial forecasts and actual results for six months ended September. 30, 2009 (from April 1, 2009 to September 30, 2009)

	Net sales	Operating income	Ordinary income	Net income	Net income per share
Previously announced forecast (A)	Millions of yen 1,979	Millions of yen (69)	Millions of yen (78)	Millions of yen (43)	Yen (2.16)
Actual result (B)	2,110	(23)	(47)	(23)	(1.16)
Difference (B - A)	131	46	31	20	-
Rate of change (%)	6.6	-	-	-	-
(Reference) Results for the previous 1H results (1H of the year ended March 2009)	3,010	272	293	254	2.12

(2) Revisions to full-term financial forecasts

Revisions to consolidated financial forecasts for year ending March 31, 2010 (from April 1, 2009 to March 31, 2010)

	Net sales	Operating income	Ordinary income	Net income	Net income per share
Previously announced forecast (A)	Millions of yen 5,679	Millions of yen 560	Millions of yen 594	Millions of yen 287	Yen 14.30
Currently revised forecast (B)	6,066	671	645	341	17.00
Difference (B – A)	386	110	62	54	-
Rate of change (%)	6.8	19.7	10.5	18.9	-
(Reference) Results for the previous term (term ended March 31, 2009)	6,954	878	733	287	14.16

Revisions to non-consolidated financial forecasts for year ending March 31, 2010 (from April 1, 2009 to March 31, 2010)

	Sales	Operating income	Ordinary income	Net income	Net income per share
Previously announced forecast (A)	Millions of yen 4,091	Millions of yen (64)	Millions of yen 252	Millions of yen 170	Yen 8.50
Currently revised forecast (B)	4,529	35	337	219	10.93
Difference (B – A)	437	100	85	48	-
Rate of change (%)	10.7	-	33.9	28.6	-
(Reference) Results for the previous term (term ended March 31, 2009)	4,673	(121)	(8)	11	0.59

(3) Reasons for differences and revisions

Looking at the global economy in the consolidated first half-term under review, pump-priming measures taken by a number of governments around the world proved successful. In addition, in developing industrial nations including China, some signs of increased consumption became apparent and at least it seemed as if the global economy had bottomed out. On the other hand, in Japan, we remain in a harsh situation against the background of the ongoing strong yen, harsh employment situation, and concerns about deflation.

In the electronics industry, although appliances such as computers and flat-screen TVs registered tones of recovery, there are also fields whose outlook remains severe such as the automobile and mobile phone industry.

There has been no full-scale recovery in the electronic substrate industry as well. However, because the assumptions we made in the revisions to the sales and earnings that we announced on July 31 were exceeded to a certain extent, the sales and profit for the first-half term of the current fiscal year also exceeded our expectations.

Although uncertainty in the second half will remain, we have upwardly revised the full-term earnings forecasts after generally reflecting the better-than-expected earnings results achieved in the first-half term.

Note: Figures are based on the information available to us as of the present time and certain assumptions that we judge to be reasonable. However, actual results may differ largely from these figures for a variety of reasons.