



July 31, 2012

Company name: MEC COMPANY LTD.
Representative: Kazuo MAEDA, CEO & President
Securities code: 4971
IR Contact: Hiroyuki MARUOKA, Executive
Operating Officer, Head of
Administrative Headquarters
Phone: +81-(0)6-6414-3451

Revision to consolidated earnings forecast for the first two quarters of fiscal year ending March 31, 2013

We hereby notify you that at a meeting of the board of directors held on July 31, 2012, the Company decided to revise its consolidated earnings forecast for the first two quarters (April 1, 2012 to September 30, 2012) of the fiscal year ending March 31, 2013, which was announced on May 11, 2012, as described below.

1. Revision to consolidated earnings forecasts for the first two quarters (April 1, 2012 to September 30, 2012) of the fiscal year ending March 31, 2013

	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)	3,150	280	255	130	6.48
Currently revised forecast (B)	3,150	370	345	200	9.96
Change in value (B – A)	-	90	90	70	
Rate of change (%)	-	32.1	35.3	53.8	
Reference: Results for the same period of the previous fiscal year. (ended September 30, 2011)	3,296	474	414	(19)	(0.97)

2. Reason for the revision

The above revision to the consolidated earnings forecast for the first two quarters of the fiscal year ending March 31, 2013 is made based on factors such as the recent sales situation.

There is no change to the full-year consolidated earnings forecast announced when releasing the financial results for FY2012 on May 11, 2012.

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.