

Notice : Amend to the Consolidated Business Forecast

Due to the difference between the forecast announced on May 14, 2010 and the Q2 settlement of accounts for fiscal year ending March 31, 2011 consolidated and accumulated term, the consolidated business forecast for this fiscal year has been amended as follows:

1. The difference between forecast and the settlement of accounts for Q2 of the fiscal year ending March 31, 2011 consolidated and accumulated term (from April 1, 2010 to September 30, 2010)

(unit : Mil JPY)

	Sales Amount	Operating Profit	Ordinary Profit	Quarterly Net Profit	Quarterly Net Profit per share
Previous forecast (A)	17,000	550	466	350	5.94JPY
Result of settlement of accounts (B)	19,267	1,175	△1,326	△1,219	20.70JPY
Difference (B-A)	2,267	625	△1,792	△1,569	
Percentage of difference (%)	13.3	113.6	—	—	
Consolidated and accumulated result up to Q2 of FY ended March 31, 2010	17,674	△2,498	△5,993	△6,770	114.91JPY

2. Amendment on consolidated business forecast for this fiscal year total (from April 1, 2010 to March 31, 2011)

(unit : Mil JPY)

	Sales Amount	Operating Profit	Ordinary Profit	Quarterly Net Profit	Quarterly Net Profit per share
Previous forecast (A)	35,400	1,350	1,182	1,000	16.98JPY
Result of settlement of accounts (B)	37,000	3,100	600	1,000	16.98JPY
Difference (B-A)	1,600	1,750	△582	—	
Percentage of difference (%)	4.5	129.6	△49.2	—	
Consolidated result of FY ended March 31,2010	35,510	△4,977	△7,206	△7,509	127.47JPY

3. Reasoning for Revising FY 2011 Forecast

There are two main reasons to explain the difference between the forecasted and actual numbers. First, continuous improvement on productivity in our Vietnam factory, our main production site, resulted in stable delivery of the ordered quantities during the first two quarter of the fiscal year. As a result, we were able to exceed the forecasted operating profit. However, because the exchange rate for the US dollar (US\$) has depreciated we realized an exchange rate loss of 2,708Mil JPY, reducing ordinary profit and net profit for the quarter. The exchange rate used for the initial forecast was US\$ = 90JPY, and the exchange rate used in the amended forecast will be US\$ = 85JPY.

4. Factors used to Determine Revised Forecast Numbers

In revising the FY 2011 forecast, the company considered factors including but not limited to the company's aggressive pursuit of new sales opportunities; the company's continued focus on expense reduction, and the minor impact of the

exchange rate change would have on the following fiscal quarters.

* The above forecast has been made based on the information available up to the release of this notice, thus the actual business result may differ from the forecast.