



April 28, 2010

To whom it may concern

Re: Difference between full-year earnings forecast (consolidated) and the actual results

We are writing to inform you of the differences between the full-year earnings forecast for FY March 2010 (consolidated) announced on January 25, 2010, and the full-year earnings result (consolidated) for FY March 2010, announced today.

-- Description --

1. Difference between full-year earnings forecast for FY March 2010 (consolidated) and the actual results (April 1, 2009 through March 31, 2010)

(Units: Million yen)

Classification	Operating revenue	Operating income	Ordinary income	Net income	Net income per share
Previous forecast (A)	95,000	13,700	14,000	6,210	53.13 yen
Period result (B)	95,357	12,895	13,370	8,248	70.57 yen
Change in amount (B) – (A)	357	△ 804	△ 629	2,038	—
Changing rate (%)	0.4	△ 5.9	△ 4.5	32.8	—
(Reference) Previous result (FY March 2009)	107,943	17,580	17,544	12,122	103.71 yen

2. Reason of revision

In the current consolidated fiscal year, signs of recovery from the economic slowdown due to the worldwide recession became slightly visible, but our business is still in a severe situation.

Under such circumstances, we have worked to “Change to a Robust Model” and fortify our business base towards sustainable growth, so that operating revenue has exceeded the previous forecast and financial charges have also been reduced.

On the other hand, expenditure for business structure reform in Europe and America, which was planned to be treated as “Extraordinary losses,” was treated by increasing the allowance for doubtful accounts as operating expenses.

As a result, the operating income and ordinary income previously forecasted have been reduced, while the net income has increased.