

Yushin Precision Equipment Co.,Ltd. (TSE: 6482)

Mayumi Kotani, President

Inquiries: Satoshi Kimura, Executive Managing Director

Phone (075) 933 9168

**Regarding Partial Revision of Financial Results for Past Fiscal Year
(6 months ended September 30, 2010)**

1. Reasons for the revision

Numeric change should be done by alternation of the sales division.

2. Detailed contents of the revision

" Summary of Consolidated Financial Results for the Six Months Ended September 30,2011

(April 1, 2011 - September 30, 2011,Japan Standard)" announced on November 7, 2011

8th page of the attachment, 4.Supplementary Information, (2) Overseas sales

Incorrect parts should be underlined as follows.

(Uncorrected)

Six months ended September 30, 2010(April 1, 2010 to September 30, 2010) (¥ thousands; rounded down, %)

	North America	Asia	Europe	Other area	Total
I Overseas sales	789,661	<u>2,289,426</u>	180,309	74,948	<u>3,334,346</u>
II Consolidated sales	-	-	-	-	5,778,346
III Ratio of overseas sales on consolidated sales (%)	13.7	<u>39.6</u>	3.1	1.3	<u>57.7</u>

(Corrected)

Six months ended September 30, 2010(April 1, 2010 to September 30, 2010) (¥ thousands; rounded down, %)

	North America	Asia	Europe	Other area	Total
I Overseas sales	789,661	<u>2,390,131</u>	180,309	74,948	<u>3,435,051</u>
II Consolidated sales	-	-	-	-	5,778,346
III Ratio of overseas sales on consolidated sales (%)	13.7	<u>41.4</u>	3.1	1.3	<u>59.4</u>