

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

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Revisions to the Forecast for the Earnings

1. Revisions to the Forecast for the Consolidated Earnings. (April 1, 2011 - March 31, 2012)

(¥ millions)

	Net sales	Operating income	Ordinary income	Net income	Net income per share
Previous Forecast(A) (May 11, 2011)	15,500	1,550	1,705	992	56.72
Revised Forecast(B)	14,600	1,300	1,280	750	42.88
Change(B-A)	(900)	(250)	(425)	(242)	-
Percentage Change(%)	(5.8)	(16.1)	(24.9)	(24.4)	-
FY 2011 (Reference)	12,567	1,097	1,055	729	41.73

2. Revisions to the Forecast for the Non-consolidated Earnings. (April 1, 2011 - March 31, 2012)

(¥ millions)

	Net sales	Operating income	Ordinary income	Net income	Net income per share
Previous Forecast(A) (May 11, 2011)	14,500	1,385	1,556	931	53.25
Revised Forecast(B)	13,000	880	900	610	34.88
Change(B-A)	(1,500)	(505)	(656)	(321)	-
Percentage Change(%)	(10.3)	(36.5)	(42.2)	(34.5)	-
FY 2011 (Reference)	11,703	770	889	609	34.83

3. Reasons for the revision

Regarding the future prospects, there are concerns such as downturn trend of economy in China, impact of the debt issues in Europe on real economy worldwide and prolonged strong yen.

Under these circumstances, Yushin group has expanded its orders and sales by stimulating new demand from local companies overseas and Japanese companies expanding business abroad. We have also promoted further cost reduction. As a result, sales for the nine month ended December 31, 2011 increased by 21.7% over the same period of the previous year and ordinary income increased by 41.5%. However we revise previous forecast for the earnings since prolonged strong is influencing selling price.

(Notes) The forecasts above are based on the information currently available. A number of factors could cause actual results to differ materially from expectations.