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

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

(Corrected)

Six months ended September 30, 2010(April 1, 2010 to September 30, 2010)				(¥ thousands; rounded down, %)	
	North America	Asia	Europe	Other area	Total
l Overseas sales	789,661	2,390,131	180,309	74,948	3,435,051
II Consolidated sales	-	1	-	1	5,778,346
III Ratio of overseas sales on	13.7	41.4	3.1	1.3	<u>59.4</u>
Iconsolidated sales (%)			.		1 <u>33</u>