

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

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**Regarding Partial Revision of Financial Results for Past Fiscal Year
(9 months ended December 31, 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 Nine Months Ended December 31, 2010

(April 1, 2010—December 31, 2010, Japan Standard)" announced on February 3, 2011

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

Incorrect parts should be underlined as follows.

(Uncorrected)

Nine months ended December 31, 2010(April 1, 2010 to December 31, 2010)

(¥ thousands; rounded down, %)

	North America	Asia	Europe	Other area	Total
I Overseas sales	1,273,205	<u>3,287,036</u>	427,467	124,800	5,112,509
II Consolidated sales	—	—	—	—	8,818,724
III Ratio of overseas sales on consolidated sales (%)	14.4	<u>37.3</u>	4.9	1.4	<u>58.0</u>

(Corrected)

Nine months ended December 31, 2010(April 1, 2010 to December 31, 2010)

(¥ thousands; rounded down, %)

	North America	Asia	Europe	Other area	Total
I Overseas sales	1,273,205	<u>3,406,678</u>	427,467	124,800	5,232,152
II Consolidated sales	—	—	—	—	8,818,724
III Ratio of overseas sales on consolidated sales (%)	14.4	<u>38.6</u>	4.9	1.4	<u>59.3</u>