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

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Revisions to Interim and Full Year Earnings Forecasts

1. Revisions to the Forecast for the Consolidated Earnings.

(1) Interim Period (April 1–September 30, 2008)

(¥ millions)

	Net sales	Operating income	Ordinary income	Net income
Previous Forecast(A)	14,200	2,540	2,570	1,540
Revised Forecast(B)	13,350	2,800	2,830	1,400
Change(B–A)	△ 850	260	260	△ 140
Percentage Change(%)	△ 6.0	10.2	10.1	△ 9.1
FY 2007 Interim Results©	11,689	2,092	2,111	1,232
Y/Y Change(B/C) (%)	14.2	33.8	34.1	13.6

(2) FY 2008 (April 1, 2008–March 31, 2009)

(¥ millions)

	Net sales	Operating income	Ordinary income	Net income
Previous Forecast(A)	24,000	4,020	4,130	2,470
Revised Forecast(B)	23,150	4,280	4,390	2,330
Change(B–A)	△ 850	260	260	△ 140
Percentage Change(%)	△ 3.5	6.5	6.3	△ 5.7
FY 2007(C)	21,108	3,522	3,578	2,023
Y/Y Change(B/C) (%)	9.7	21.5	22.7	15.2

(3) Reasons for Revisions

To synchronize with the forecast of Non-consolidated earnings and based on the revised estimates with our subsidiaries, we have revised the forecast of consolidated earnings.

2. Revisions to the Forecast for the Non-consolidated Earnings.

(1) Interim Period (April 1–September 30, 2008)

(¥ millions)

	Net sales	Operating income	Ordinary income	Net income
Previous Forecast(A)	13,000	2,353	2,430	1,450
Revised Forecast(B)	12,550	2,720	2,750	1,350
Change(B–A)	△ 450	367	320	△ 100
Percentage Change(%)	△ 3.5	15.6	13.2	△ 6.9
FY 2007 Interim ©	10,676	1,934	2,001	1,198
Y/Y Change(B/C) (%)	17.6	40.6	37.4	12.7

(2) FY 2008 (April 1, 2008–March 31, 2009)

(¥ millions)

	Net sales	Operating income	Ordinary income	Net income
Previous Forecast(A)	22,000	3,750	3,940	2,360
Revised Forecast(B)	21,550	4,117	4,260	2,260
Change(B–A)	△ 450	367	320	△ 100
Percentage Change(%)	△ 2.0	9.8	8.1	△ 4.2
FY 2007(C)	19,120	3,192	3,315	1,959
Y/Y Change(B/C) (%)	12.7	29.0	28.5	15.4

(3) Reasons for Non-consolidated Earnings

As we have suffered from loss on security recently, we revised our forecasts of interim period. We have revised full year forecasts simultaneously, but the forecasts of second half of the current fiscal year remained initial estimates.