

Notice Regarding Revision of Projected Financial Results and Foreign Exchange Losses

Osaka, November 10, 2010 - DAISHINKU CORP. announced a revised forecast of consolidated financial results for the fiscal year ending March 31, 2011 that was previously announced on May 14, 2010 and the recording of foreign exchange losses. The details are as follows:

1. Revised Consolidated Forecast for the Second Quarter of the Fiscal Year Ending March 31, 2011 (April 1, 2010 to September 30, 2010)

(Units: Millions of Yen)

	Net Sales	Operating Income	Recurring Income	Net Income	Net Income per share
Original Forecast (A)	18,200	1,270	910	550	13.26
Revised Forecast (B)	18,731	989	362	118	2.85
Difference (B-A)	531	(281)	(548)	(432)	-
% Change	2.9	(22.1)	(60.2)	(78.5)	-
(Reference) Second Quarter of the Fiscal Year Ended March 31, 2010	14,025	176	(590)	(689)	(16.59)

Revised Consolidated Forecast for the Fiscal Year Ending March 31, 2011 (April 1, 2010 to March 31, 2011)

(Units: Millions of Yen)

	Net Sales	Operating Income	Recurring Income	Net Income	Net Income per share
Original Forecast (A)	37,000	2,600	1,950	1,210	29.17
Revised Forecast (B)	37,000	1,550	720	240	5.79
Difference (B-A)	0	(1,050)	(1,230)	(970)	-
% Change	0.0	(40.4)	(63.1)	(80.2)	-
(Reference) Fiscal Year Ended March 31, 2010	31,978	1,227	609	234	5.64

2. Reasons for Revision

Net sales were almost in line with the previous forecast. However, operating income fell short of the previous forecast due to a sharp appreciation of the yen against the US dollar toward the end of the current quarter. In addition, ordinary income and net income also fell below the previous forecast because of larger-than-expected foreign exchange losses (loss on valuation of assets denominated in US dollars) due to the appreciation of the yen against the US dollar. Taking into account the revision of financial results for the second quarter of the fiscal year ending March 31, 2011, the Company revised the previous forecast of consolidated financial results for the fiscal year ending March 31, 2011. The Company's forecast of financial results from the third quarter of the current fiscal year is based on an assumed foreign exchange rate of 81 yen per US dollar.

3. Recording of Foreign Exchange Losses

The Company recorded foreign exchange losses of 492 million yen as non-operating expenses for the second quarter of the fiscal year ending March 31, 2011 due to a sharp appreciation of the yen against the US dollar. Since the foreign exchange losses were calculated based on the foreign exchange rates at the end of the second quarter of the fiscal year ending March 31, 2011, the foreign exchange gains/losses will change according to the future foreign exchange rates.