

October 23, 2009**Notice Concerning Revisions to Business Forecasts**

Elematec Corporation revised its following business forecasts for the six months ended September 2009 (April 1, 2009 to September 30, 2009) in view of recent trends in operating results. These forecasts replace the forecasts that were announced on May 8, 2009.

1. Revisions to business forecasts**(1) Revisions to business forecasts for the six months ended September 2009****(April 1, 2009 to September 30, 2009)****[Consolidated]****(Million yen)**

	Net sales	Operating income	Ordinary income	Net income	Net income per share
Previous forecast (A)	37,000	800	800	500	27.42 yen
Revised forecast (B)	37,900	940	800	440	24.13 yen
Increase/decrease (B-A)	900	140	0	-60	
Percentage change (%)	2.4%	17.5%	0.0%	-12.0%	
Previous 2Q results (Ref.) (2Q of the year ended Sept. 2008)	50,211	1,828	1,908	1,131	61.62 yen

[Non-consolidated]**(Million yen)**

	Net sales	Operating income	Ordinary income	Net income	Net income per share
Previous forecast (A)	31,000	400	450	250	13.71 yen
Revised forecast (B)	33,700	620	710	410	22.48 yen
Increase/decrease (B-A)	2,700	220	260	160	
Percentage change (%)	8.7%	55.0%	57.8%	64.0%	
Previous 2Q results (Ref.)* (2Q of the year ended Sept. 2008)	42,954	881	1,121	647	35.29 yen

*Pro forma amount are shown because there are no announced data for the previous second quarter results.

(2) Reason for revisions

As sales of parts and materials for liquid crystal TV and small-sized LCD increased compared with the previous forecast, we expect net sales and part of profits for the six months ended September 2009 to exceed the previously announced estimated figures. Therefore, we have revised both consolidated and non-consolidated business forecasts for the six months ended September 2009.

2. Full year consolidated and non-consolidated business forecasts for the year ending March 2010

Full year consolidated and non-consolidated business forecasts are now being assessed and will be released at the time of the announcement of the second quarter financial results (October 30, 2009).

(Note)

Above forecasts regarding future performance are based on information available at the time this report was prepared. The forecasts embody uncertainties. Therefore, actual results may differ from the above forecasts due to changes in business conditions and other factors.