



Announcement concerning amendments to the forecasts for FY2010 ending March 31, 2011

Considering of recent Business results, H&F announces the following amendments to the forecasts, which was announced as of May 12, 2010.

I .Amendments to Bussiness results

(1) Forecast of Consolidated Business results for 6 months of FY2010 (April 1, 2010 – September 30, 2010)

	Net sales	Operating income	Ordinary income	Net income	Net income per share
	million yen	million yen	million yen	million yen	yen
Previous forecasts (A)	5,900	△ 280	△ 310	△ 310	△ 31.47
New forecasts (B)	5,657	△ 29	△ 13	△ 30	△ 3.07
Amount changed (B-A)	△ 242	-	-	-	
% of change	△ 4.1	-	-	-	
(Reference) 6 months of FY2009	3,789	△ 266	△ 106	△ 111	△ 11.32

(2) Forecast of Consolidated Business results for FY2010 (April 1, 2010 – March 31, 2011)

	Net sales	Operating income	Ordinary income	Net income	Net income per share
	million yen	million yen	million yen	million yen	yen
Previous forecasts (A)	12,700	△ 280	△ 340	△ 430	△ 43.66
New forecasts (B)	13,300	-	-	△ 110	△ 11.17
Amount changed (B-A)	600	-	-	-	
% of change	4.7	-	-	-	
(Reference) FY2009	7,175	△ 1,593	△ 1,308	△ 2,291	△ 232.69



II. Reason of amendments

Regarding forecasts to Consolidated Business Results for 6 month of FY2010 and FY2010 (April 1, 2010 - March 31, 2011), due to an increase of work volume and a decrease of manufacturing cost and fixed cost, H&F will mark an increase in the profit.

Forecasts to Non-consolidated Business results for FY2010 have also amended by above causes.

Cautionary Statement

These forecasts are based on an assumption in the light of information currently available at the date of this announcement. Therefore, various kinds of factors can cause actual results to differ materially from these forecasts.