



May 14, 2010

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**Notice of Variance of Business Performance Forecast
 (Fiscal Year Ended March 31, 2010)**

We would like to promulgate the fact that while we have announced actual results of the business performance for the fiscal year ended March 31, 2010 today, there was some variance with the business performance forecast for the fiscal year announced on February 12, 2010.

Concurrently, we would also like to announce our posting of extraordinary loss.

1. Variance of the consolidated business performance of the fiscal year ending March 31, 2010 (April 1, 2009 – March 31, 2010) with the forecast

(Consolidated)

(Millions of yen)

	Net Sales	Operating Income	Ordinary Income	Net Income	Net Income per Share (yen)
Previous Forecast (A)	148,000	3,300	2,100	1,100	4.79
Actual Results (B)	149,314	4,515	3,657	2,347	10.29
Difference (B-A)	(1,314)	(1,215)	(1,557)	(1,247)	
Rate of Change (%)	(0.9)	(36.8)	(74.2)	(113.4)	
(Reference)Results for	149,601	1,577	771	2	0.01

Variance of the non-consolidated business performance of the fiscal year ending March 31, 2010 (April 1, 2009 – March 31, 2010) with the forecast

(Non-consolidated)

(Millions of yen)

	Net Sales	Operating Income	Ordinary Income	Net Income	Net Income per Share (yen)
Previous Forecast (A)	91,000	700	700	600	2.61
Actual Results (B)	90,871	1,197	1,522	1,607	7.05
Difference (B-A)	(129)	497	(822)	(1,007)	
Rate of Change (%)	(0.1)	71.1	(117.5)	(167.9)	
(Reference)Results for	90,331	(327)	1,579	1,110	4.92

2. Reasons for Variance

Variance with the actual results was derived from better than forecasted figures of operating income, ordinary income and net income, mainly due to the effect of increased revenue from domestic agricultural machinery and facility construction, our measures to improve earnings such cost reduction such as reduction of inventory, reduction of selling, general and administrative expenses of distribution, and appropriation of deferred tax assets, since the date of the latest announcement of the forecast.

3. Posting of extraordinary loss

Due to a decline in the market price for part of the assets under our possession, we have posted impairment loss of ¥361 million as an extraordinary loss.