

October 30, 2009

To Whom It May Concern

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## Announcement of Revised Earnings Forecast

In consideration of recent business trends, we wish to announce the following revisions to the earnings forecasts released on July 31, 2009.

Revision of the cumulative second-quarter earnings forecast (consolidated basis) for FY 2010 (April 1, 2009 to September 30, 2009)

	Net sales (monetary unit: millions of yen)	Operating income (monetary unit: millions of yen)	Ordinary income (monetary unit: millions of yen)	Net income for quarter (monetary unit: millions of yen)	Net income per share for quarter (unit: yen)
Previous forecast (A)	80,000	500	800	400	3.63
Revised forecast (B)	79,200	230	420	230	2.09
Increase/decrease amount (B - A)	(800)	(270)	(380)	(170)	
Increase/decrease ratio (%)	(1.0)	(54.0)	(47.5)	(42.5)	
(Reference) Actual performance in previous second quarter (second quarter of fiscal year ended March 31, 2009)	99,511	2,940	3,379	2,309	20.94

Revision of the cumulative second-quarter earnings forecast (non-consolidated basis) for FY 2010 (April 1, 2009 to September 30, 2009)

	Net sales (monetary unit: millions of yen)	Operating income (monetary unit: millions of yen)	Ordinary income (monetary unit: millions of yen)	Net income for quarter (monetary unit: millions of yen)	Net income per share for quarter (unit: yen)
Previous forecast (A)	74,000	0	400	200	1.81
Revised forecast (B)	73,000	(420)	(30)	50	0.45
Increase/decrease amount (B - A)	(1,000)	(420)	(430)	(150)	
Increase/decrease ratio (%)	(1.4)	-	-	(75.0)	
(Reference) Actual performance in previous second quarter (second quarter of fiscal year ended March 31, 2009)	-	-	-	-	-

### Reasons for revision

Amid the ongoing economic slowdown due to the global financial crisis that has been continuing since last year, we have seen signs of the economy bottoming out in part owing to the impact of the economic stimulus packages implemented by various countries. However, we still suffer from a harsh economic environment where corporate earnings have declined substantially, the economic outlook remains grim regarding downside risks in the global economy, and companies show no sign of recovery in their willingness to make capital investments. Therefore, with a decrease in demand, we project consolidated net sales for the cumulative second-quarter period of FY 2010 (year ending March 31, 2010) of ¥79.2 billion, ¥0.8 billion less than the previous projection of ¥80.0 billion. With respect to earnings, we expect decreases in operating profit, ordinary income, and net income for the quarter from the previous forecast.

We have revised the consolidated and non-consolidated earnings forecasts released on July 31, 2009 for the cumulative second-quarter period to take these factors into account. Additionally, we will not revise the full-year consolidated and non-consolidated earnings forecasts released on July 31, 2009 at this point in time.

\* The estimated figures in this document were based on current conditions, perspectives and planning relevant at time of issue, but are subject to change due to unforeseen factors which can affect actual performance.