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To whom it may concern:

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(Securities code:	6856)
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Notice Regarding Amendments to Consolidated and Non-consolidated Earnings Forecasts of the First Half of Fiscal 2013

Based on its recent business performance, HORIBA, Ltd. ("the Company") hereby announces the following amendments to its consolidated and non-consolidated forecasts of the first half of fiscal 2013 (from January 1, 2013 to June 30, 2013) , which were previously announced on February 14, 2013.

Amendments to consolidated forecasts of the first half of fiscal 2013
(January 1, 2013 to June 30, 2013)

(Amount: millions of yen)

	Net Sales	Operating Income	Ordinary Income	Net Income	Net Income per share
Previous forecasts (A) (as of February 14, 2013)	60,000	3,300	3,100	1,700	Yen 40.19
Revised forecasts (B)	60,000	4,900	4,500	2,500	59.11
Amount changed (B-A)	-	1,600	1,400	800	-
% of change	-	48.5%	45.2%	47.1%	-
Actual results for the first half of fiscal 2012	56,955	5,307	5,079	3,049	72.10

(Reasons for the amendments)

With regard to consolidated earnings forecasts of the first half, the Company has revised downward its consolidated net sales forecasts for the Process & Environmental Instruments & Systems segment and the Scientific Instruments & Systems segment by 500 million yen and 1,000 million yen, respectively, given the present order situation. On the other hand, the sales forecast for the Semiconductor Instruments & Systems segment has been revised upward by 1,500 million yen, as semiconductor manufacturers' capital spending is on a recovery trend.

As a result, the consolidated net sales forecast has remained the same as the initial forecast at 60,000 million yen.

The consolidated operating income forecasts have been revised upward for the Automotive Test Systems segment and the Semiconductor Instruments & Systems segment by 1,300 million yen and 800 million yen, respectively. The latter segment is expecting sales growth. In contrast, the Scientific Instruments & Systems segment's operating income forecast has been revised downward by 500 million yen due to a lower sales forecast, while the forecasts for the Process & Environmental Instruments & Systems segment and the Medical-Diagnostic Instruments & Systems segment have not been changed.

As a result, the consolidated operating profit forecast has been revised upward by 1,600 million yen from

the previous forecast to 4,900 million yen. Due to an upward revision to the operating income forecast, forecasts for ordinary income and net income have also been revised upward by 1,400 million yen and 800 million yen, respectively.
It has not changed its full-year-consolidated earnings forecasts.

Amendments to non-consolidated forecasts of the first half of fiscal 2013
(January 1, 2013 to June 30, 2013)

(Amount: millions of yen)

	Net Sales	Operating Income	Ordinary Income	Net Income	Net Income per share
Previous forecasts (A) (as of February 14, 2013)	24,200	1,100	2,100	1,700	Yen 40.19
Revised forecasts (B)	24,200	2,200	3,200	2,500	59.11
Amount changed (B-A)	-	1,100	1,100	800	-
% of change	-	100.0%	52.4%	47.1%	-
Actual results for the first half of fiscal 2012	27,045	2,656	4,905	4,013	94.89

(Reasons for the amendments)
With regard to its non-consolidated earnings forecasts of the first half of fiscal 2013, the Company has revised up its operating income forecast by 1,100 million yen, after taking into account the trend in Automotive Test Systems segment's earnings in the first quarter of fiscal 2013. Due to an upward revision in operating income forecast, it has revised up its ordinary income forecast by 1,100 million yen and its net income forecast by 800 million yen.
It has not changed its full-year non-consolidated earnings forecasts.

Note: The forecasts of business results are based on the information available at this point in time, and actual results may differ from the forecasts due to a variety of factors.