

November 9, 2009

Name of the Company: ASICS Corporation

President and Representative Director: Motoi Oyama

Code No.: 7936

**Notice Concerning Difference between the Forecasts and the Non-Consolidated Financial Results for the Second Quarter of FY2010 and Amendment to the Forecasts of Non-Consolidated Financial Results for FY2010**

We, ASICS Corporation (“ASICS”), hereby announce the difference between the forecasts of financial results for the second quarter FY2010 (April 1, 2009 through September 30, 2009) previously announced on August 7, 2009 and the actual results for the same period announced today. ASICS also amends the non-consolidated financial forecasts for FY2010, announced on August 7, 2009.

**Difference between the forecasts and the non-consolidated financial results for the second quarter of FY2010 (April 1, 2009 - September 30, 2009)**

(Amount: million yen)

	Net sales	Operating income	Ordinary income	Quarterly net income	Quarterly net income per share
Previous forecast (A)	34,500	1,700	4,500	1,200	6.33yen
Actual results (B)	33,540	1,209	3,301	596	3.15yen
Amount changed (B-A)	(959)	(490)	(1,198)	(603)	-
Percentage of change	(2.8)	(28.8)	(26.6)	(50.3)	-
(Reference) Actual results for the second quarter of FY2009	-	-	-	-	-

**Amendments to the forecasts of non-consolidated financial results for FY2010 (April 1, 2009 - March 31, 2010)**

(Amount: million yen)

	Net sales	Operating income	Ordinary income	Net income	Net income per share
Previous forecast (A)	75,500	4,700	7,600	3,100	16.34yen
New forecast (B)	72,500	3,700	6,000	2,300	12.13yen
Amount changed (B-A)	(3,000)	(1,000)	(1,600)	(800)	-
Percentage of change (%)	(4.0)	(21.3)	(21.1)	(25.8)	-
(Reference) Actual results for FY2009	74,801	5,013	8,486	5,172	26.57yen

## **Reasons for the Difference and the Amendment**

### **(1) Reasons for the difference between the forecasts and the non-consolidated financial results for the second quarter of FY2010**

In connection with the non-consolidated financial result for the second quarter of FY2010, owing to the decline in domestic net sales in Japan as compared to the previous forecast, operating income has declined by 490 Million yen. Furthermore, because of the posting of exchange loss of 1,762 Million yen as non-operating expenses as a result of the fluctuation in exchange rate, ordinary income has declined by 1,198 Million yen and quarterly net income has declined by 603 Million yen respectively as compared to the previous forecast.

### **(2) Reason for the amendment to the non-consolidated financial forecasts for FY2010**

Similar to the actual results for the second quarter of FY2010, in connection with the non-consolidated financial result for FY2010, operating income has declined by 1,000 Million yen, ordinary income has declined by 1,600 Million yen and net income has declined by 800 Million yen as compared to the previous forecast because of the projections of domestic net sales in Japan will decline as compared to the previous forecast.

As to the consolidated financial results for the second quarter of FY2010 and FY 2010 (total period), please refer to the financial statement of the second quarter for FY2010 announced today.

### **(Note)**

The above forecasts of non-consolidated financial results are estimated based on information available as of the date hereof. This may cause actual results to differ from stated projections due to changing business conditions or other factors.