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To whom it may concern:

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Announcement of Difference between the Consolidated Financial Forecasts and Actual Results for the Six Months ended September 30, 2009 and Revision of the Financial Forecasts for the Full-year ending March 31, 2010

NOK Corporation announces the summary of differences between the financial results for the six-month period ended September 30, 2009 and the earnings forecast for the fiscal year ending March 2010 (FY2009: April 1, 2009 to March 31, 2010) announced on October 19, 2009. Accordingly, the company has revised the full-year forecasts.

1. Difference between consolidated earnings forecast and 2Q financial results

(April 1, 2009 to September 30, 2009)

	Net sales	Operating income	Ordinary profit	Net income	Net income per share
Previously announced forecast (A)	Million yen 177,700	Million yen (2,600)	Million yen (4,700)	Million yen (6,600)	yen (38.17)
Result (B)	177,317	(4,190)	(6,123)	(7,581)	(43.84)
Difference (B-A)	(383)	(1,590)	(1,423)	(981)	-
Degree of difference (%)	(0.2)	-	-	-	-
(Ref.)Previous year's results (As of FY2008 2Q)	260,953	14,276	15,934	9,726	56.24

2. Revision of consolidated full-year financial forecast for FY2009 (April 1, 2009 to March 31, 2010)

	Net sales	Operating income	Operating profit	Net income	Net income per share
Previously announced forecast (A)	Million yen 392,500	Million yen 4,000	Million yen 800	Million yen (4,500)	yen (26.02)
Currently announced forecast (B)	392,500	3,000	0	(5,100)	(29.49)
Change (B-A)	0	(1,000)	(800)	(600)	-
Degree of change (%)	0	(25.0)	-	-	-
(Ref.)Previous year's results (FY2008)	466,694	7,441	6,174	652	3.77

3. Reasons for the difference and change

The performance of the company for the six-month period (consolidated base) was lower than previously forecasted due to the inaccurate estimate concerning the unrealized income to be written off at the time the previous forecast was formulated.

The company is currently reviewing the figures for the full-year forecast that are affected by the revision.

In the future, the company will improve the accuracy in forecast formulation in a speedy manner.