

February 3, 2009

Company Name: RISO KAGAKU CORPORATION  
Listed Market: Tokyo Stock Exchange (First Section), JASDAQ  
Stock Code: 6413 (URL: <http://www.riso.co.jp/>)  
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### **Notice Regarding Changes in Forecasts**

Riso Kagaku Corporation announced that it has made changes to the forecasts FY 2009 (April 1, 2008 to March 31, 2009) consolidated year-end results, which were released on December 24, 2008, as described below.

1. Changes in the full year forecasts for the fiscal year ending March 31, 2009 (April 1, 2008 to March 31, 2009)

Consolidated forecasts

(Millions of yen, rounded down)

	Net sales	Operating income	Ordinary income	Net income	Net income per share
Previous forecasts	85,200	(670)	(930)	(60)	(2.30) yen
Revised forecasts	85,000	(500)	(650)	(600)	(23.01) yen
Difference	(200)	170	280	(540)	-
Percentage change	(0.2%)	-	-	-	-
(Reference) Actual results of second quarter ended September 30, 2007	92,621	5,397	4,709	1,657	62.73 yen

2. Reasons for changes

RISO shall abolish its qualified retirement pension plan as of April 1, 2009, transferring a portion of same to a defined contribution retirement pension plan. This is expected to result in an extraordinary loss of 400 million yen for the period under review recorded as a loss on revision of retirement benefit plan. Also, the full-year forecasts were revised taking into consideration the results of the nine months and the latest business conditions.

In the above forecasts, we assume full-year exchange rates of 100 yen against the US dollar and 142 yen against the euro.

(Note)

The above forecasts are based on beliefs and assumptions of management in light of information currently available to it at the time of announcement and are subject to a number of uncertainties that may affect future results. A number of factors could cause actual results to differ materially from the forecast.