



October 24, 2007

To whom it may concern:

Nihon Unisys, Ltd.
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Code: 8056
(Tokyo Stock Exchange 1st Section)

Revision of Financial Forecast for the Six-month Period Ended September 30, 2007

In accordance with recent developments in financial results, Nihon Unisys, Ltd. has revised its non-consolidated financial forecasts for the six-month period ended September 30, 2007 which were announced on May 8, 2007, and its consolidated financial forecast for the six-month period ended September 30, 2007 which were announced in the first quarter earnings announcement on August 21, 2007, as below.

1. Forecast for consolidated financial results for the six-month period ended September 30, 2007

(Millions of yen, %)

	Net Sales	Operating Income	Recurring Profit	Net Income
Previous Forecast (A) (Announced on August 21, 2007)	155,700	2,700	2,400	1,000
Revised Forecast (B)	152,300	3,000	3,000	(4,400)
Variance (B-A)	(3,400)	300	600	(5,400)
Variance (%)	(2)	11	25	-
(Reference) Six-month period ended September 30, 2006	136,526	795	1,116	574

2. Forecast for non-consolidated financial results for the six-month period ended September 30, 2007

(Millions of yen, %)

	Net Sales	Operating Income	Recurring Profit	Net Income
Previous Forecast (A) (Announced on May 8, 2007)	104,000	1,600	4,700	3,800
Revised Forecast (B)	100,000	400	3,700	(400)
Variance (B-A)	(4,000)	(1,200)	(1,000)	(4,200)
Variance (%)	(4)	(75)	(21)	-
(Reference) Six-month period ended September 30, 2006	103,065	(1,443)	2,806	2,930

3. Reasons for the revision of the forecast

(1) Consolidated Financial Forecast

Despite a steady service sales, net sales for the interim period is expected to be 152.3 billion yen (up by 11.6% from the previous same period ended September 2006), down by 3.4 billion yen from the previous forecast, due to reasons such as selective order-taking that emphasizes profitability of software and hardware sales as done in the previous period.

As for revenue, although there was a cost increase of some unprofitable system development projects and there was a revenue decrease caused by a net sales decrease, due to effects of cost reduction efforts and enhanced business performance of our consolidated subsidiaries, operating income is likely to be 3 billion yen (up by 277.4% from the previous period), up by 300 million yen from the previous forecast, and recurring profit is expected to be 3 billion yen (up by 168.8% from the previous period), up by 600 million yen from the previous forecast.

As was indicated by the 'Announcement of posting extraordinary loss for the six-month period ended September 30, 2007' of October 1, 2007, 'goodwill amortization cost' of 5.9 billion yen was booked as extraordinary loss regarding the goodwill of Netmarks Inc., our consolidated subsidiary. Thus, net loss is expected to be 4.4 billion yen, down by 5.4 billion yen from the previous forecast.

Also, as a result, the unamortized balance of goodwill at the end of midterm for the subsidiary is expected to be 3.7 billion yen, down by 5.9 billion yen from 9.6 billion yen.

(2) Non-consolidated Financial Forecast

Net sales for the interim period is expected to be 100 billion yen (down by 3.0% from the previous same period ended September 2006), down by 4 billion yen from the previous forecast due to the same reasons as the above.

As for revenue, despite efforts for cost reduction, due to a cost increase of some system development projects and a revenue decrease caused by a net sales decrease, operating income is expected to be 400 million yen (against operating deficit of 1,443 million yen of the previous period), down by 1.2 billion yen from the previous forecast, and recurring profit is expected to be 3.7 billion yen (up by 31.9% from the previous period), down by 1 billion yen from the previous forecast. Net loss is expected to be 400 million yen, down by 4.2 billion yen from the previous forecast, due to booking of "loss on devaluation of securities of affiliated companies" of 6.2 billion yen as extraordinary loss, as was indicated by the 'Announcement of posting extraordinary loss for the six-month period ended September 30, 2007' of October 1, 2007.

4. Financial forecast for the fiscal year ending March 31, 2008

The full-year consolidated and non-consolidated financial forecasts for the period ending March, 2008 are now being examined by considering unclear factors of economic environment. Thus, they will be announced at the time of announcement of midterm settlement (scheduled for November 5, 2007).

(Note) The above forecast is based on judgments, assumption and information available as of today, and is subject to changes as a result of material changes that might occur in the future.