

**Notice Concerning Revision to Financial Results Forecasts for the First Half of Fiscal 2009,
the Fiscal Year Ending March 31, 2009**

Taking into consideration recent financial results and other trends, Sumitomo Osaka Cement Co., Ltd. (hereafter referred to as “Sumitomo Osaka Cement” or “the Company”) today announced revision to its financial results forecasts for the first half of fiscal year ending March 31, 2009. Financial results forecasts were previously disclosed on May 14, 2008, together with the Company’s financial results for the first half of fiscal 2008. Brief details are provided as follows.

**1. Revised Forecasts of Financial Results for the First Half of Fiscal 2009 (Consolidated)
(April 1, 2008 to September 30, 2008)**

(Millions of yen, %)

	Net Sales	Operation Income	Ordinary Income	Net Income	EPS
Previous Forecast (A)	101,000	3,500	3,100	1,300	3.11
Revised Forecast (B)	104,300	1,800	1,100	0	0.00
Net Change (B – A)	3,300	(1,700)	(2,000)	(1,300)	
Net Change (%)	3.3%	(48.6%)	(64.5%)		
(Reference) the First Half of Fiscal 2008	94,878	5,563	5,323	2,253	5.39

**2. Revised Forecasts of Financial Results for the First Half of Fiscal 2009 (Non-Consolidated)
(April 1, 2008 to September 30, 2008)**

(Millions of yen, %)

	Net Sales	Operation Income	Ordinary Income	Net Income	EPS
Previous Forecast (A)	74,000	2,800	2,600	1,100	2.63
Revised Forecast (B)	74,200	800	100	(500)	(1.20)
Net Change (B – A)	200	(2,000)	(2,500)	(1,600)	
Net Change (%)	0.3%	(71.4%)	(96.2%)		
(Reference) the First Half of Fiscal 2008	68,906	4,547	4,340	1,895	4.54