April 12, 2010

Name of company: JSR Corporation

Representative: Mitsunobu Koshiba, President

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Revision to Consolidated Financial Results Forecasts for the Fiscal Year ending March 31, 2010 (April 1, 2009 to March 31, 2010)

JSR Corporation announced today the revision to its consolidated financial results forecasts for the fiscal year ending March 31, 2010 announced on October 26, 2009.

1. Revised consolidated financial results for the fiscal year ending March 31, 2010 (April 1, 2009 to March 31, 2010)

| | Net sales | Operating income | Current income | Net income | Net income per share |
|-----------------------------------|-----------------|------------------|-----------------|-----------------|----------------------|
| Previous forecast (A) | Millions of yen | Millions of yen | Millions of yen | Millions of yen | Yen |
| (Announced on October 26, 2009) | 307,000 | 16,000 | 16,500 | 10,000 | 40.94 |
| Revised forecast (B) | 310,000 | 20,000 | 22,000 | 13,000 | 53.23 |
| Difference (B-A) | 3,000 | 4,000 | 5,500 | 3,000 | |
| Percentage of difference (%) | 1.0% | 25.0% | 33.3% | 30.0% | _ |
| Reference: actual results for the | | | | | |
| fiscal year ending March 31, 2009 | 352,502 | 30,347 | 31,111 | 13,981 | 56.36 |
| (April 1, 2008 to March 21, 2009) | , | , | , | , | |

2. Reasons for Revisions

Consolidated financial results forecasts for the fiscal year ending March 31, 2010 is expected to exceed the forecast announced October 26, 2009 due to operations in such industries as semiconductors, flat panel displays, automobiles, and automotive tires, where the JSR group's products are in demand, grew steadily than estimated.

^{*} The forecast business results above have been prepared based on judgment and assumptions in consideration of information currently available. Actual business results may differ from forecast numerical values due to uncertainty of the information and depending on variations in future economic situations, market trends, and stock and currency movement, etc.