Summary of Consolidated 2nd Quarter Results for FY2009 ending March 31, 2010

November 4, 2009

Name of Listed Company DAIDO LIMITED Stock listed on: Tokyo Stock Exchange

Nagoya Stock Exchange

Code Number 3205

(URL http://www.daidoh-limited.com)

Representative President Satoshi Yasue

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Planned Submission Date of 2nd Quarter Financial Report November 12, 2009 Planned Date of 2nd Quarter Dividend Payout December 2, 2009

1. Consolidated Operating Results for the 2nd Quarter Ended September 30, 2009 (From April 1, 2009 to September 30, 2009)

(1) Consolidated Operating Results

(Amounts less than one million yen have been rounded down)

(% represents rates of increase/decrease in comparison to those of the previous period)

	Net sales		Operating income		Ordinary income		Net income	
	Million yen	%	Million yen	%	Million yen	%	Million yen	%
2 nd Quarter of FY2009	12,391	(15.4)	(201)	_	(320)	-	(402)	_
2 nd Quarter of FY2008	14,653	_	(545)	-	(398)	-	(299)	_

	Net income per share	Net income per share on a fully diluted basis		
	Yen	Yen		
2 nd Quarter of FY2009	(11.55)	_		
2 nd Quarter of FY2008	(8.26)	_		

(2) Consolidated Financial Position

	Total assets	Net assets	Equity ratio	Net assets per share	
	Million yen	Million yen	%	Yen	
2 nd Quarter of FY2009	52,929	27,381	51.3	783.23	
FY2008	55,914	28,270	50.1	792.79	

(Reference) Equity capital

2nd Quarter of FY2009 27,129 million yen FY2008 28,026 million yen

2. Dividends

Z. Dividends									
		Dividend per share							
Record Date	End of 1 st Quarter	End of 2 nd Quarter	End of 3 rd Quarter	End of 4 th Quarter	Full year				
	Yen	Yen	Yen	Yen	Yen				
FY2008	_	20.00	_	23.00	43.00				
FY2009	_	20.00							
FY2009 (Estimate)			_	23.00	43.00				

Revisions to the quarter's dividend forecasts: No

3. Forecast of Consolidated Operating Results for the Fiscal Year Ending March 31, 2010 (From April 1, 2009 to March 31, 2010)

(% represents rates of increase/decrease in comparison to those of the previous year.)

	Net incom	e	Operating income		Ordinary income		Net income		Net income per share	
	Million yen	%	Million yen	%	Million yen	%	Million yen	%	Yen	
Full year	26,000	(14.8)	400	67.1	550	110.1	0	-	0.00	

Revisions to the quarter's consolidated forecasts: Yes

4. Other

(1) Change in scope of consolidation and application of equity method: No

Newly consolidated companies: - (Excluded): -

- (2) Adoption of simplified accounting method and special accounting method in the preparation of quarterly consolidated financial statements: No
- (3) Changes in accounting rules, procedures and display methods regarding the creation of interim consolidated financial reports. (Changes noted in important changes in items that form the basis of the creation of interim consolidated financial reports.)
 - ①Changes accompanying a revision in accounting standards: No
 - ②Other changes: No

(4) Numbers of shares outstanding (ordinary shares):

①Shares outstanding at end of the period (Including treasury stock):

2nd Quarter of FY2009 37,696,897 shares

FY2008 37,696,897 shares

②Treasury stocks at end of period:

 $2^{nd}\ Quarter\ of\ FY2009\quad \ 3{,}058{,}719\ shares$

FY2008 2,345,594 shares

③Average number of shares outstanding during the period (quarter consolidated year-to-date period)

2nd Quarter of FY2009 34,856,484 shares

 2^{nd} Quarter of FY2008 36,247,254 shares

Note: Explanation concerning appropriate use of the projected operating results and other matters to note

The forward-looking statements including business results forecasts contained in these materials are based on information currently available to the company and on certain assumptions deemed to be reasonable. Actual business results may differ substantially due to a number of factors.