

Translation- for information purposes only

May 1, 2009

To all persons concerned

Company Name: SG Investments KK
Representative : Ankur Sahu,
Representative Director

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Announcement of Amendment to “Announcement of commencement of tender offer bid for USJ Co., Ltd.”

This Amendment is announced with respect to the tender offer conducted by SG Investments KK to purchase shares, etc. of USJ Co., Ltd., to amend certain information contained in the “Announcement of commencement of tender offer bid for USJ Co., Ltd.” as of March 19, 2009 as follows. The amended sections are underlined below.

Details

4. Other Matters

(Pre-amendment)

(Omitted)

(2) Other information deemed necessary for investors in forming their decision on whether to tender their shares

(Omitted)

(B) At the meeting of the Board of Directors of the Target held on March 19, 2009, subject to the completion of the Tender Offer, the Target resolved not to distribute surplus to shareholders (as listed or recorded in the latest shareholders' register on March 31, 2009).

(Omitted)

(Post-amendment)

(Omitted)

(2) Other information deemed necessary for investors in forming their decision on whether to tender their shares

(Omitted)

(B) At the meeting of the Board of Directors of the Target held on March 19, 2009, subject to the completion of the Tender Offer, the Target resolved not to distribute surplus to shareholders (as listed or recorded in the latest shareholders' register on March 31, 2009).

(Omitted)

(C) The Target publicly disclosed its "Financial Results for Fiscal Year Ended March 31, 2009 (Non-consolidated)" at the Tokyo Stock Exchange on May 1, 2009. Information regarding profits and losses, etc. and earnings forecasts based on the said disclosure is summarized as follows. This information has yet to be audited by the audit corporation pursuant to Paragraph 1 of Article 193-2 of the Law. Information regarding profits and losses, etc. set forth below has been extracted from some of the materials that the Target publicly disclosed, and the Tender Offeror is not in a position to verify the accuracy and credibility of said information, and accordingly it did not verify such information.

a. Profits and losses, etc.

(i) Profits and losses

<u>Accounting Term</u>	<u>Fiscal year ending March 31, 2009 (the 15th fiscal year)</u>
<u>Sales</u>	<u>68,530 million yen</u>
<u>Cost of Sales</u>	<u>50,100 million yen</u>
<u>Selling, General and Administrative Expenses</u>	<u>9,843 million yen</u>
<u>Non-operating Income</u>	<u>1,017 million yen</u>
<u>Non-operating Expenses</u>	<u>1,668 million yen</u>
<u>Net Income</u>	<u>6,999 million yen</u>

Note 1) According to “Financial Results for Fiscal year Ended March 31, 2009 (Non-consolidated)” mentioned above, in the Target’s fiscal year from April 1, 2008 to March 31, 2009, (i) sales were 68,530 million yen, a decrease of 6.3% from the previous fiscal year, (ii) EBITDA was 20,063 million yen, a decrease of 8.7% from the previous fiscal year, (iii) operating income was 8,586 million yen, an increase of 2.2% from the previous fiscal year, (iv) ordinary income was 7,935 million yen, an increase of 12.9% from the previous fiscal year, and (v) net income was 6,999 million yen, an increase of 3.4% from the previous fiscal year.

Note 2) Sales do not include consumption tax, etc.

(ii) Status per share

<u>Accounting Term</u>	<u>Fiscal year ending March 31, 2009 (the 15th fiscal year)</u>
<u>Net Income Per Share</u>	<u>3,231.63 yen</u>

<u>Dividend Per Share (Interim Dividend Per Share)</u>	<u>1,400 yen (1,400 yen)</u>
<u>Net Assets Per Share</u>	<u>23,545.15 yen</u>

b. Forecast for the fiscal year ending March 31, 2010 (from April 1, 2009 to March 31, 2010)

(The numbers in the % columns reflect changes from the same period of the previous year.)

	<u>Sales</u>	<u>Operating Income</u>	<u>Ordinary Income</u>	<u>Net Income</u>	<u>Net Income Per Share</u>
	<u>Yen</u> <u>Million %</u>	<u>Yen</u> <u>Million %</u>	<u>Yen</u> <u>Million %</u>	<u>Yen</u> <u>Million %</u>	<u>Yen</u> <u>Million %</u>
<u>From April 1 to September 30, 2009</u>	<u>34,030 △0.9</u>	<u>4,470 9.6</u>	<u>3,800 △8.9</u>	<u>2,350 △43.1</u>	<u>1,084.43</u>
<u>Full-Fiscal Year</u>	<u>69,680 1.7</u>	<u>10,140 18.1</u>	<u>8,910 12.3</u>	<u>6,140 △12.3</u>	<u>2,833.37</u>

(ends)