

January 12, 2007

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## Notice of Revised Business Result Forecast

In light of recent business trend, the business result forecast issued on May 25, 2005 for the year ending March 31, 2007, has been revised as below.

### 1. Revision of annual forecast (April 1, 2006 - March 31, 2007, Stand-alone basis)

(Unit: millions of yen)

	Sales	Ordinary Income	Net Income
Previous forecast (A) (issued on May 25, 2006)	45,000	850	640
Revised forecast (B)	48,600	1,020	680
Difference (B - A)	3,600	170	40
Difference ratio	8.0%	20.0%	6.3%
Previous year actual results	47,720	557	-724

### 2. Revision of annual forecast (April 1, 2006 - March 31, 2007, Consolidation basis)

(Unit: millions of yen)

	Sales	Ordinary Income	Net Income
Previous forecast (A) (issued on May 25, 2006)	87,000	2,300	1,500
Revised forecast (B)	150,720	1,640	120
Difference (B - A)	63,720	-660	-1,380
Difference ratio	73.2%	-28.7%	-92.0%
Previous year actual results	57,994	1,447	-282

### 3. Reason of revision

As announced on January 12, 2007, Metaldyne Corporation ("Metaldyne") became a wholly-owned subsidiary of Asahi Tec Corporation as of January 11, 2007.

The forecast for consolidated sales, ordinary income, and net income were revised based on the available financial data because Metaldyne became our consolidated subsidiary.

Also, the forecast for stand-alone sales, ordinary income, and net income were revised due to sales increase of casting parts for trucks and construction vehicles and improved profitability, and also due to increase in stock issuance cost and business tax incurred as a result of capital increase through third party allotment.

(Unit: millions of yen)

	Sales	Ordinary Income	Net Income
1) Consolidation excluding Metaldyne	91,000	2,170	1,130
2) Metaldyne	59,720	320	-160
3) Adjustment (Amortization of goodwill)	-	-850	-850
Consolidation - total	150,720	1,640	120

Note :

" 2) Metaldyne " represents the business result forecast of Metaldyne under USGAAP from January 1, 2007 to March 31, 2007. January 1, 2007 is a deemed acquisition date for consolidation.

" 3) Adjustment (Amortization of goodwill) " represents the amortization of goodwill in accordance with Japanese GAAP that was recorded on Metaldyne's book as of January 1, 2007. Since fair value assessment of Metaldyne's assets and liabilities under purchase method has not been completed at this point, amortization of goodwill was calculated based on its book value.

Note:

The above revised forecasts are based on the information available as of the date of disclosure of this notice, and actual outcomes may differ from the above forecasts due to various factors.

Please also add the following legend noting that the press release is not intending to offer the securities referred to in the press release.