

(Translation)

December 19, 2011

Company name: ASAHI TEC CORPORATION (the "Company")

Representative: Shoichiro Irimajiri, President, Representative Executive Officer and CEO

<Code number: 5606 Tokyo Stock Exchange\_First Section>

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## Notice Regarding Revision to Financial Results Forecasts

Asahi Tec Corporation is hereby revising the financial results forecasts announced on August 10, 2011 upwards. Please note that the revision to financial results forecasts described in this notice does not reflect the possible loss described in our notice entitled "Announcement Concerning Possibility of Extraordinary Losses Due to Breach of Representations and Warranties Given in Connection with Sale of Our Consolidated Subsidiary" announced today.

### 1. Revised forecast for FY2011 (April 1, 2011 – March 31, 2012)

#### (1) Consolidated operating results forecast

	Net sales	Operating income	Ordinary income
	Million yen	Million yen	Million yen
Previous forecast (A)	77,000	2,350	2,000
Revised forecast (B)	80,000	3,300	2,700
Variance in amount (B - A)	3,000	950	700
Variance in %	3.9	40.4	35.0
Reference; Results for the year ended March 31, 2011	73,022	2,337	1,766

	Net income	Basic net income per share
	Million yen	Yen
Previous forecast (A)	1,500	2.00
Revised forecast (B)	1,900	2.51
Variance in amount (B - A)	400	-
Variance in %	26.7	-
Reference; Results for the year ended March 31, 2011	155	0.07

#### (2) Unconsolidated operating results forecast

	Net sales	Operating income	Ordinary income
	Million yen	Million yen	Million yen
Previous forecast (A)	32,000	900	380
Revised forecast (B)	33,000	1,400	1,100
Variance in amount (B - A)	1,000	500	720
Variance in %	3.1	55.6	189.5
Reference; Results for the year ended March 31, 2011	31,315	1,428	1,146

	Net income	Basic net income per share
	Million yen	Yen
Previous forecast (A)	200	0.19
Revised forecast (B)	900	1.13
Variance in amount (B - A)	700	-
Variance in %	350.0	-
Reference; Results for the year ended March 31, 2011	318	0.40

## 2. Reason for revision

Thailand flood situation that was originally anticipated to have an impact on the consolidated financial results of the Company is getting stabilized and our consolidated subsidiaries in Thailand did not suffer any direct losses from the flood. Therefore the impact of the flood is limited. In addition, although there are still uncertain factors such as an impact of the debt problems in Europe, demand for automobile and construction machinery in emerging countries is strong and the Company expects its results to be above the previous forecasts and therefore revises its forecast of net sales, operating income, ordinary income and net income upwards.

Notes: All forecasts were made based on the data available to the Company as of the filing date of this notice and certain assumptions that the Company believes reasonable. Other factors may cause changes to the Company's actual results.