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Notice of Revised Business Result Forecast

In light of recent business trend, the interim business result forecast for the first half of the fiscal year ending March 31, 2007 issued on August 4, 2006 has been revised as below.

1 . Revision of interim forecast (April 1, 2006 - September 30, 2006, Stand-alone basis)

(Unit : millions of yen, %)

	Sales	Ordinary Income	Net Income
Previous forecast (A) (issued on August 4, 2006)	21,000	70	60
Revised forecast (B)	21,458	534	269
Difference (B - A)	458	464	329
Difference ratio	2.2%	662.9%	548.3%
September 30, 2005 Actual Results	21,522	14	526

2 . Revision of interim forecast (April 1, 2006 - September 30, 2006, Consolidation basis)

(Unit : millions of yen, %)

	Sales	Ordinary Income	Net Income
Previous forecast (A) (issued on August 4, 2006)	43,000	600	70
Revised forecast (B)	44,042	997	283
Difference (B - A)	1,042	397	213
Difference ratio	2.4%	66.2%	304.3%
September 30, 2005 Actual Results	26,407	723	49

3 . Reason of revision

Sales are expected to exceed the previous forecast in wake of a higher demand for parts of trucks and for new parts of motorcycles. Also, ordinary income and net income are expected to exceed the previous forecast due to sales increase, improved cost reduction, and reversal of provision for loss on sales triggered by change in business environment and improved profitability. For above reasons, we revised business result forecast for the first half of the fiscal year ending March 31, 2007 for stand-alone and consolidated financial results.

We are expecting the forecast of annual results for the year ending March 31, 2007 to stay around the previously announced figure, but we will immediately disclose the revision of it whenever disclosure is deemed necessary.

(Note)

This does not take into account Metaldyne Corporation's forecast for the year ending March 31, 2007. 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 the various factors.