

August 3, 2010

Company Name : Akebono Brake Industry Co., Ltd.  
 Stock Listing : First section of the Tokyo Stock Exchange  
 Code Number : 7238  
 URL : <http://www.akebono-brake.com>  
 Representative : Hisataka Nobumoto, Chairman, President & CEO  
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Accounting Principles: Japanese GAAP

Revisions of Consolidated Financial Forecast for the  
 Fiscal First Half Ending September 30, 2010 and the Fiscal Year Ending March 31, 2011

Akebono Brake Industry Co., Ltd. announced revised Consolidated Forecast for the fiscal first half ending September 30, 2010 (April 1, 2010 through September 30, 2010) and the fiscal year ending March 31, 2011 (April 1, 2010 through March 31, 2011).

1. Revised Consolidated Financial Forecast for the Fiscal First Half Ending September 30, 2010 (April 1, 2010 through September 30, 2010)

(units expressed in round numbers)

(Unit: million yen)	Net Sales	Operating Income	Ordinary Income	Net Income	Net Income per share
Previous Forecast (A)	98,800	3,800	2,800	1,500	11.33yen
Revised Forecast (B)	116,500	7,500	7,000	4,000	30.20yen
Changes / Amount (B - A)	+17,700	+3,700	+4,200	+2,500	—
Changes / (%)	+17.9	+97.4	+150.0	+166.7	—
Previous Results FY2009 1st half ('09/4 - '09/9)	58,800	140	(650)	(167)	(1.56yen)

(Reason of revision)

Sales volume has been increased above our expectations in Japan, North America and Asia market. Although, there will be some negative impact from material cost increase, profitability results expected to grow from the previously announced forecast due to the increase in volume of sales to car makers as well as the effect of the year 2009 fixed cost reduction program and structural reorganization.

2. Revised Consolidated Financial Forecast for FY2010 Ending March 31, 2011 (April 1, 2010 through March 31, 2011)

(units expressed in round numbers)

(Unit: million yen)	Net Sales	Operating Income	Ordinary Income	Net Income	Net Income per share
Previous Forecast (A)	194,000	8,000	6,000	3,000	22.66yen
Revised Forecast (B)	220,000	12,000	10,500	6,000	45.30yen
Changes / Amount (B - A)	+26,000	+4,000	+4,500	+3,000	—
Changes / (%)	+13.4	+50.0	+75.0	+100.0	—
Previous Results FY2009 ('09/4 - '10/3)	130,604	4,663	2,670	2,061	17.80yen

(Reason of revision)

Sales downturn risk is considered in Japanese market due to the termination of governmental subsidies to the automotive purchase in the second half of the year. Overseas sales expected to increase from the previously announced forecast in the light of recovery of overseas market while slowing down in pace from the first half of the year. On the other hand, material costs seem to appear an influential factor in reducing profit.

※Above forecast are based on data available at the date of announcement, therefore actual results may differ from these forecasts.