

**NEWS RELEASE**

April 14, 2006

Company name: JTEKT Corporation  
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Code number: 6473  
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**Revision of results forecast for JTEKT subsidiary DAIBEA Co., Ltd.**

We wish to revise the financial results forecast of JTEKT Corporation subsidiary DAIBEA Co., Ltd. for the fiscal year ended last month (April 1, 2005, through March 31, 2006) that DAIBEA presented along with its interim financial results on November 2, 2005, based on business performance and trends through that time. Please refer to the attachment for this revised results forecast.

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April 14, 2006

Company name: DAIBEA Co., Ltd.  
President: Yasuro Suzuki  
Code number: 6478 (second section of Osaka Stock Exchange)  
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### Revision of results forecast

We wish to revise our company's financial results forecast, as shown below, for the fiscal year ended last month (April 1, 2005, through March 31, 2006) that we presented along with our interim financial results on November 2, 2005, based on business performance and trends through that time.

#### 1. Revised financial forecast for the fiscal year ended March 31, 2006

(Units: Millions of yen, %)

	Sales	Ordinary profit	Net income
Previously announced figure (A)	21,000	1,000	600
Revised figure (B)	21,600	800	100
Amount difference (B – A)	600	— 200	— 500
Percentage difference (%)	2.9	— 20.0	— 83.3
Reference: Last year's results (through March 2005)	20,312	1,140	656

#### 2. Reason for revision

We forecast that our company's financial results for this fiscal year will be lower than previously announced because of factors including subtraction from taxable income of a deferred tax asset obtained as a result of an idle land appraisal loss included in results for the fiscal year ended in March 2004.