

**Notice of differences with performance forecasts (consolidated and non-consolidated) for the first half of fiscal 2009**

Differences with the consolidated performance forecast for the first half of fiscal 2009 (April 1, 2009 – September 30, 2009) announced on August 4, 2009, and the non-consolidated performance forecast for the first half of fiscal 2009 announced on May 12, 2009, are as shown below.

Revision of full-year performance forecasts for fiscal 2009 will be made with the announcement of second quarter results.

1. Differences with forecasts

Consolidated

	Net sales (¥ million)	Operating income (¥ million)	Ordinary income (¥ million)	Net income (¥ million)	Net income per share (¥)
Previous forecast	651,000	5,000	3,500	0	0.00
Revised forecast	665,000	16,000	13,500	4,000	2.86
Increase	14,000	11,000	10,000	4,000	–
Percent change	+2.2%	+220.0%	+285.7%	–	–
cf. H1 fiscal 2008	843,185	40,139	40,665	23,415	16.74

Non-consolidated

	Revenue (¥ million)	Operating income (¥ million)	Ordinary income (¥ million)	Net income (¥ million)	Net income per share (¥)
Previous forecast	11,000	3,500	3,500	4,500	3.22
Revised forecast	11,500	5,000	6,000	7,000	5.01
Increase	500	1,500	2,500	2,500	–
Percent change	+4.5%	+42.9%	+71.4%	+55.6%	–

2. Reason for difference

Difference with the consolidated performance forecast emerged with product shipment volumes in chemicals operations recovering due to a waning of the effect of sharp inventory adjustments which accompanied a broad decline in product demand following the financial crisis which occurred during the previous fiscal year, with reduced expenses in chemicals operations, and with solid progress in cost-cutting in homes operations. Difference with the non-consolidated performance forecast emerged with reduced expenses and with interest on borrowings becoming lower than expected.

Note: The above consolidated and non-consolidated performance forecasts are based on the best information available at this time, but actual outcomes may diverge from these forecasts due to a variety of factors which cannot be foreseen.

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