

President & CEO : Mitsuharu Terayama
 (Securities No.5855, TSE 1st section)
 Contact : Yukio Tanabe, General Manager
 (Tel : 81-(0)78-333-5600)

1. Financial results for the nine months ended December 31, 2005

(1) Consolidated operating results

[Rounded off to millions of yen]

	The nine months ended December 31, 2005		The nine months ended December 31, 2004		The fiscal year ended March 31, 2005
	Millions of yen	%	Millions of yen	%	Millions of yen
Net sales	43,655	27.7	34,176	35.9	46,937
Operating income	3,807	49.0	2,555	73.0	3,513
Ordinary income	3,792	51.7	2,499	68.9	3,463
Net income	2,304	56.3	1,474	106.0	1,956
Net income per share - basic (yen)	104.52		73.01		95.37
Net income per share - diluted (yen)	97.66		68.56		86.45

(Notes) Regarding net sales, operating income, ordinary income and net income, the % figures show percentage of changes from the corresponding period of the preceding year.

(2) Consolidated financial position

	The nine months ended December 31, 2005	The nine months ended December 31, 2004	The fiscal year ended March 31, 2005
Total assets (Millions of yen)	34,205	30,571	31,157
Shareholder's equity (Millions of yen)	26,309	20,352	20,816
Equity ratio (%)	76.9	66.6	66.8
Equity per share (yen)	1,113.58	1,007.78	1,029.24

(Notes)

1. Adoption of simplified accounting method: Applicable

Simplified method is adopted in calculation for reserve liabilities. Estimated tax rate is used for the calculation of tax of the subsidiaries on their financial statements

2. Changes in accounting method: None

3. Changes in scope of consolidated and equity subsidiaries: Applicable

Number of consolidated companies addition: 1 exclusion: 2

2. Forecast for the fiscal year ending March 31, 2006

	Full year
Net sales (Millions of yen)	59,500
Ordinary income (Millions of yen)	5,200
Net income (Millions of yen)	3,200
Forecasted net income per share (yen)	142.52

The financial results projection stated above is based on currently available information and may change depending on the fluctuation of the price of the precious metal and other factors.

Asahi Pretec Corp. and Consolidated Subsidiaries
CONSOLIDATED BALANCE SHEET (SUMMARY)

At December 31, 2005 and 2004

	2005		2004		2005
	Millions of yen	%	Millions of yen	%	Thousands of U.S.dollars
ASSETS					
Current assets					
Cash and cash equivalents	1,811		3,388		15,347
Notes and accounts receivable	2,752		2,718		23,310
Inventories	8,916		5,341		75,515
Other current assets	678		460		5,749
Less: allowance for doubtful accounts	(2)		(4)		(25)
Total current assets	14,156	41.4	11,904	39.0	119,895
Fixed assets					
Tangible assets	19,299		17,837		163,459
Intangible assets	345		357		2,924
Investment and other assets	404		472		3,429
Total fixed assets	20,049	58.6	18,667	61.0	169,812
Total assets	34,205	100.0	30,571	100.0	289,707
LIABILITIES					
Current liabilities					
Notes and accounts payable	3,289		1,765		27,861
Short-term loans	1,350		1,175		11,434
Current portion of long-term debt	536		788		4,546
Accrued income taxes	808		640		6,849
Accrued bonus	301		206		2,552
Other current liabilities	1,032		936		8,745
Total current liabilities	7,318	21.4	5,512	18.0	61,987
Long-term liabilities					
Convertible notes with stock acquisition rights	-		3,492		-
Long-term debt	112		790		957
Accrued retirement benefit	44		48		380
Accrued directors' retirement benefit	161		161		1,365
Other long-term liabilities	233		192		1,978
Total long-term liabilities	552	1.6	4,684	15.3	4,679
Total liabilities	7,871	23.0	10,197	33.3	66,666
MINORITY INTERESTS	24	0.1	21	0.1	209
SHAREHOLDERS' EQUITY					
Common stock	4,480	13.1	2,737	9.0	37,951
Capital surplus	6,054	17.7	4,310	14.1	51,276
Retained earnings	16,435	48.1	14,538	47.5	139,199
Unrealized gain on securities	6	0.0	3	0.0	57
Foreign currency translation adjustments	(22)	(0.1)	(30)	(0.1)	(194)
Less: Treasury stock	(644)	(1.9)	(1,205)	(3.9)	(5,456)
Total shareholders' equity	26,309	76.9	20,352	66.6	222,832
Total liabilities, minority interests and shareholders' equity	34,205	100.0	30,571	100.0	289,707

Asahi Pretec Corp. and Consolidated Subsidiaries

CONSOLIDATED STATEMENTS OF INCOME (SUMMARY)

For the nine months ended December 31 , 2005 and 2004

	2005		2004		2005
	Millions of yen	%	Millions of yen	%	Thousands of U.S.dollars
Net sales	43,655	100.0	34,176	100.0	369,741
Cost of sales	37,692	86.3	30,005	87.8	319,236
Gross profit	5,963	13.7	4,171	12.2	50,506
Selling, general and administrative expenses	2,155	5.0	1,615	4.7	18,256
Operating Income	3,807	8.7	2,555	7.5	32,250
Non-operating profits	45	0.1	23	0.1	388
Non-operating expenses	61	0.1	79	0.3	520
Ordinary income	3,792	8.7	2,499	7.3	32,117
Special gains	5	0.0	-	-	49
Special losses	90	0.2	96	0.3	765
Net income before tax and other adjustments	3,707	8.5	2,402	7.0	31,401
Income taxes	1,399	3.2	924	2.7	11,857
Minority interests in earnings of consolidated subsidiaries	2	0.0	3	0.0	25
Net income	2,304	5.3	1,474	4.3	19,520

U.S. dollar amounts represent translations using the approximate exchange rate on December 31,2005,of 118.07 yen=US\$1,and are included solely for the convenience of readers.