

April 26, 2007
FDK CORPORATION

Announcement of the Revised Financial Forecast

Tokyo, April 26, 2007 - FDK CORPORATION (TSE : 6955) announced today a revision of its consolidated and non-consolidated financial forecasts for the full year of FY 2006 from those announced on October 26, 2006.

1. Consolidated basis

1) The full year of FY 2006 (from Apr.1, 2006 to Mar. 31, 2007) (Million yen)

| Forecast as of... | Net Sales | Operating Income (Loss) | Net Income (Loss) |
|--|-----------|-------------------------|-------------------|
| October 26, 2006 (A) | 125,400 | 2,200 | 200 |
| April 26, 2007 (B) | 121,537 | 1,235 | 130 |
| Difference (B)-(A) | (3,863) | (965) | (70) |
| Rate of difference (%) | (3.1%) | (43.9%) | (35.0) |
| (Ref.): Achievements of fiscal year 2005 | 118,109 | 967 | (3,326) |

2. Non-consolidated basis

1) The full year of FY 2006 (from Apr.1, 2006 to Mar. 31, 2007) (Million yen)

| Forecast as of... | Net Sales | Operating Income (Loss) | Net Income (Loss) |
|--|-----------|-------------------------|-------------------|
| October 26, 2006 (A) | 60,200 | (200) | (1,500) |
| April 26, 2007 (B) | 60,682 | 119 | (619) |
| Difference (B)-(A) | 482 | 319 | 881 |
| Rate of difference (%) | 0.8% | - | - |
| (Ref.): Achievements of fiscal year 2005 | 57,984 | (761) | (3,140) |

3. Reasons for revision

In the consolidated basis of financial forecast for the FY2006, net sales will not achieve the forecasted amount, which was announced on October 26, 2006. Other figures will also fall below the forecasted amounts accordingly.

In the non-consolidated basis of financial forecast for the FY2006, net sales will achieve the forecasted amount. Other figures will improve from the previous announcement on October 26, 2006 by the cost reduction effort.

(Remarks)

The revised forecast indicated above is calculated based on the information which is obtainable at present, and it may contain many indefinite elements. Therefore, please understand that the actual results may differ greatly from the indicated forecasts of this release due to changes in business conditions.