



SK-Electronics CO., LTD.

Fiscal 2010 Interim Business Report

October 1, 2009 - March 31, 2010

INDEX

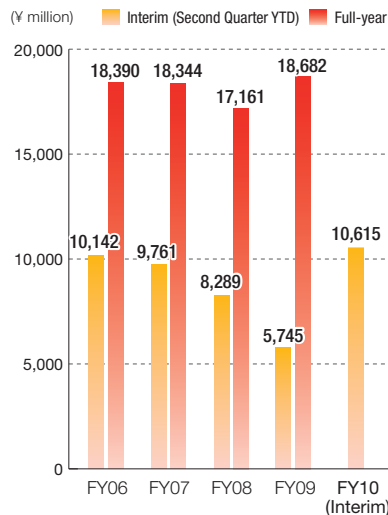
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SK-Electronics CO., LTD.

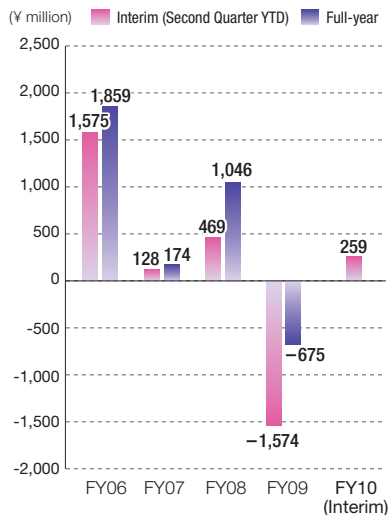
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Consolidated Financial Highlights

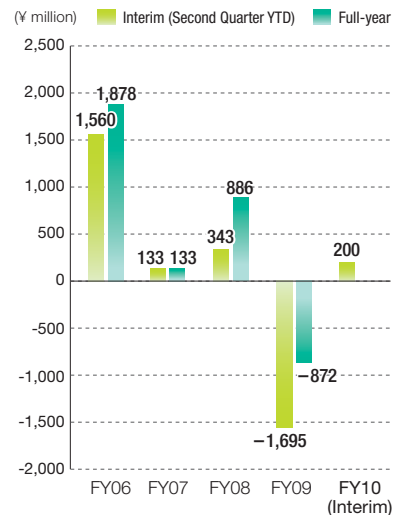
Net Sales



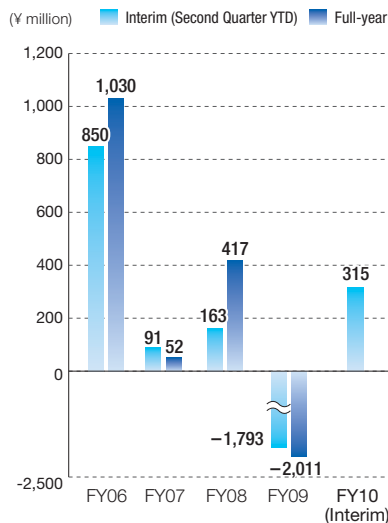
Operating Income / Loss



Ordinary Income / Loss

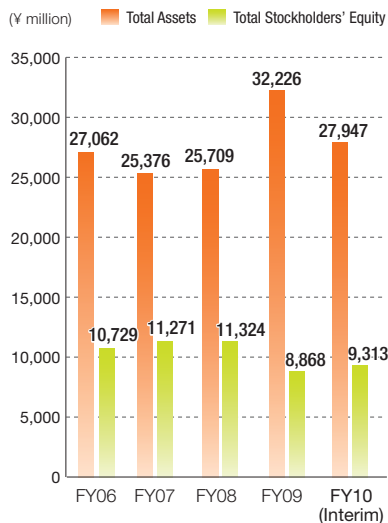


Interim (Current) Net Income / Loss

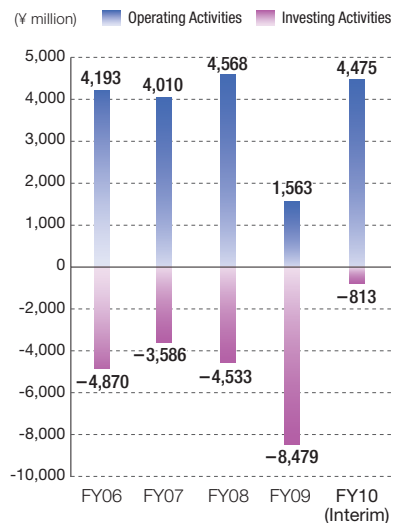


Total Assets

Total Stockholders' Equity



Cash Flows



Message from the President

I hope this message finds all of our stockholders in the best of health. Thank you for your continued support.

It gives me great pleasure to provide you with a report of our operating results for interim fiscal 2010 (second quarter year-to-date consolidated operating period).

During the consolidated cumulative second quarter of the fiscal year under review, the Japanese economy showed some signs of making a recovery, mainly due to emergency economic measures introduced by the government. However, with no developments that could be called an independent recovery, employment continues to deteriorate, the risk of deflation remains high, and the future of the economy in Japan continues to be uncertain.

Faced with these circumstances, the SK-Electronics Group continued to implement cost-cutting actions with the goal of recovering from its substantial net loss in the previous consolidated fiscal year and resuming dividends. The entire Company was united in working to achieve positive operating results in the current period and restore dividends, through measures such as technical proposals that are a step ahead of customers' needs, strengthening our ability to provide a rapid response combining sales, technology, production and management, and differentiating the Company's products from those of other firms.

During the current interim period, demand for 10th-generation photomasks initially rose steadily, but order volume subsequently contracted sharply under the influence of customers' operating conditions. In addition, in our existing photomask business for 8th-generation and earlier LCD panels, demand and prices for photomasks used for development, which normally enjoy rising demand when plant operating rates decline, and for photomasks for establishing new lines, continued to fall as panel manufacturers maintained panel manufacturing operations at full-capacity. As a result, on March 9, 2010 we revised downward our earnings projections for the fiscal year ending September 2010.

Subsequent to this revision, profitability improved as the Company secured new orders, by vigorously developing sales activity throughout the entire SK-Electronics Group, and relentlessly pursued cost reduction measures. In addition, the affect on our consolidated subsidiary Finex Co., Ltd. from the earthquake that occurred in Taiwan

(Kaohsiung) on March 4 was less serious than initially assumed. As a result of these and other factors, operating results during the current interim consolidated accounting period exceeded the earnings projections released on March 9, 2010. SK-Electronics Group's net sales amounted to ¥10.615 billion (84.8% year-on-year increase), with operating income of ¥259 million (compared with an operating loss of ¥1.574 billion for the same period one year earlier) and ordinary income of ¥200 million (compared with an ordinary loss of ¥1.695 billion in the same period of the previous consolidated fiscal year). The Group recorded interim net income of ¥315 million (compared with a net loss of ¥1.793 billion in the same period one year earlier).

Establishment of the Shanghai Representative Office

The SK-Electronics Group established a Shanghai Representative Office in March 2010 as its first base in China for gathering information on that market. An introduction to the organization and role of the office, along with information on topics such as capital investment by LCD panel manufacturers in the China market, is provided beginning on Page 3 for your review.

The supply and demand environment for LCD panels undeniably remains unclear, and the current difficult business climate is expected to continue beyond the third quarter. As we work to further improve the product capabilities of the entire SK-Electronics Group, and undertake our cost reduction activities, we are positioning ourselves to maintain positive operating results and resume dividends in the current period. We look forward to receiving your understanding and support for this effort.

June 2010

Yoshitada Nogami, President

野上良忠



Establishment of the Shanghai Representative Office

China appears almost certain to overtake Japan to attain the world's second largest gross domestic product (GDP) after the United States by the end of 2010. Chinese income levels are rising with each passing year and China, known as "the world's factory," now continues to change its appearance from a "processing region" to a "consuming region."

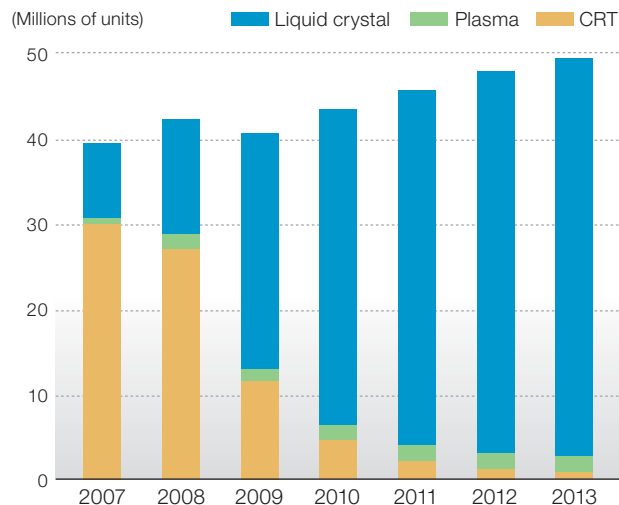
To expand domestic demand and encourage home electrical appliance purchases in less-developed regions, China's central government is implementing measures to promote sales of home appliances in rural areas and encourage replacement of old home appliances*, and as a result the spread of white goods such as washing machines and refrigerators is progressing rapidly. While the diffusion level for televisions including rural villages is already high, many of these units are CRT TVs, and because of the government's policy encouraging the spread of home appliances the demand for LCD TVs is growing rapidly.

China's LCD TV market is projected to pull ahead of North America in 2011 and become the world's largest. This market trend is attracting intensive scrutiny, including successive announcements by LCD panel manufacturers of plans to construct production lines for the manufacture of 6th generation and later LCD panels.

Until now, the SK-Electronics Group had formed a section within the Company to monitor, study and analyze the market in China from the viewpoint of growth potential and latent demand. In light of the market's recent explosive growth, however, we realized that we needed to create an organization capable of gathering and analyzing information on Chinese market trends on a timelier basis, and in March 2010 we established a representative office in Shanghai.

*A system of subsidies from the Chinese central government for purchases and replacements of home electrical appliances. LCD televisions are eligible for these subsidies.

Actual and projected number of units shipped in China by type of television



Source: DisplaySearch (January 2010)



Shanghai Representative Office opening ceremony
(From left: SK-Electronics President Yoshitada Nogami,
Chairman Keisuke Ishida and Senior Managing Director Masanori Ishida)

Q1

What are the name and address of the Shanghai Representative Office?

Name: SK-Electronics Co., Ltd. Shanghai Representative Office.

(Name in Chinese: 日本株式会社愛思科電子 上海代表処)

Location: No. 317 Xianxia Rd., Changning District, Shanghai (Far East International Plaza, Bldg. B, 16F)

Q2

How many people work at the Shanghai Representative Office?

Currently the office organization consists of two Japanese (General Manager and a representative) and two locally hired employees.

Q3 What is the role of the Shanghai Representative Office?

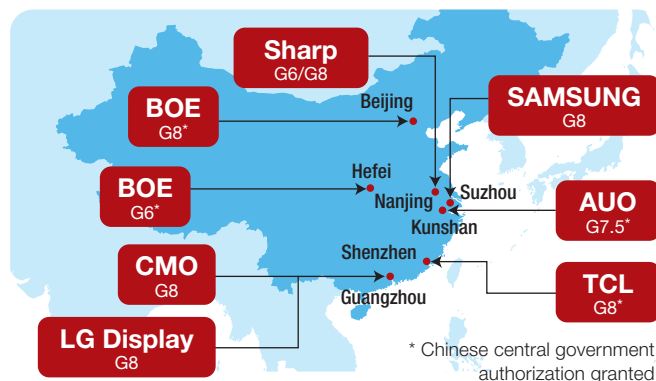
Although the leading panel manufacturers have made successive announcements concerning plans to invest in China, at present only three companies are formally authorized by the Chinese government to produce 7th-generation and later products, and one of these companies – China's BOE Technology – has begun construction of an 8th-generation LCD panel plant. Because the status of plans to invest in LCD panel factories in China are influenced significantly by the intentions of China's central government, the SK-Electronics Group also is watching the trend carefully.

One of the roles of the Shanghai Representative Office is to gather accurate information concerning such trends in the China market on a timely basis. The office also will study the possibilities in China alongside the Company's current business fields in Japan, Taiwan and South Korea, as part of our effort to develop new business, which is a key management issue for the SK-Electronics Group.

Initially the Shanghai Representative Office will play a key role as a marketing base.

Q4 What capital investments have LCD panel manufacturers made in the China market so far?

Since Sharp Corporation reported it would sell its 6th-generation liquid crystal manufacturing facility to Nanjing China Electronics Panda Group Corporation (CEC Panda) in Nanjing (operations scheduled to begin in 2011) and is also discussing a joint venture to manufacture 8th-generation LCD panels, capital investment plans for 7th-generation and later liquid crystal production lines have also been announced by several leading panel manufacturers in Taiwan and Korea. Although only the construction of the plant for 8th-generation LCD panels by BOE Technology has been started at this time as indicated in Q3, we anticipate the approval and construction of these other plants will take place soon.



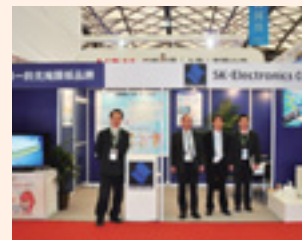
SKE exhibits at FPD China 2010

FPD China 2010 was held in Shanghai, China for three days from March 16, 2010.

The hall was filled with extensive exhibits by local firms that demonstrated the development of China's economy and enabled visitors to recognize China's rising power. SK-Electronics also exhibited this year for the first time, in conjunction with the opening of the Shanghai Representative Office, and generated a great deal of interest in SK-Electronics' products among visitors to the fair.

This year's FPD China 2010 was held simultaneously with SEMICON China 2010, an exhibition of semiconductor fabrication equipment and materials, and the solar cell-related exhibition SOLARCON China 2010, and attracted many more visitors than in earlier years. The result was an

exhibition overflowing with excitement generated by the sense of anticipation concerning China's market in the future.



Establishment of the Shanghai Representative Office

The Comprehensive Large-Format Photomask Business develops, designs, manufactures and sells photomasks, an essential component of the manufacturing process for the LCD panels used primarily in products such as LCD TVs, personal computers and cellular phones.

During the first quarter of the current consolidated accounting period, panel manufacturers benefited from recovery trends in both plant utilization rates and operating results, and were poised for a phase of renewed growth. This included a string of announcements of plans for investment in LCD panel production lines in China.

Additionally, the growth in sales of LCD TVs that utilize LED backlighting, and Microsoft Corporation's market launch of Windows 7, resulted in stringent panel supply and demand conditions for nearly all applications.

As the Company entered its second quarter, the recovery trend in panel manufacturers' operating results was clearly evident against the backdrop of vigorous demand in newly developing countries, particularly in the China market, and panel manufacturers entered a state of full-capacity production operations.

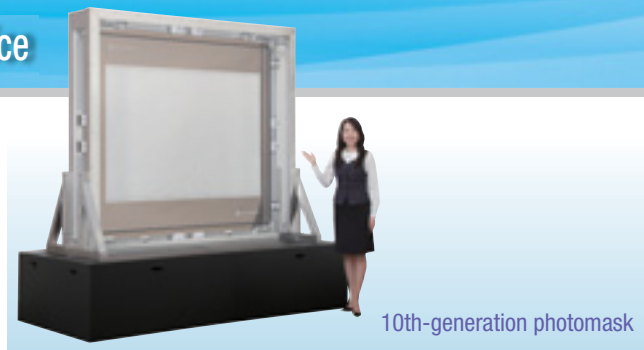
An additional development was the substantial attention being focused on 3D television, spurred by the start of 3D television sales in February by a South Korean manufacturer, as well as plans by leading manufacturers in Japan to successively begin 3D TV sales by around the summer of 2010.

Given such circumstances, the SK-Electronics Group saw demand for its 10th-generation photomasks grow steadily following the start of production at Sharp Corporation's 10th-generation LCD panel plant (Sakai City, Osaka Prefecture) during the first quarter.

As a whole, demand for 8th-generation and earlier large-format photomasks has grown steadily, pushed by the resumption of operations in new lines that panel manufacturers had been postponing.

As the second quarter began, however, orders for 10th-generation photomasks contracted sharply as the initial increase in demand leveled off. In the existing photomask business for 8th-generation and earlier LCD panel plants as well, the demand for photomasks for development, which normally rises when plant utilization rates fall, and demand for the establishment of new lines, declined further than initially assumed because panel manufacturers maintained production in a state of full-capacity operation.

At the same time, the Company remained locked in price competition with other manufacturers in Japan and other countries,

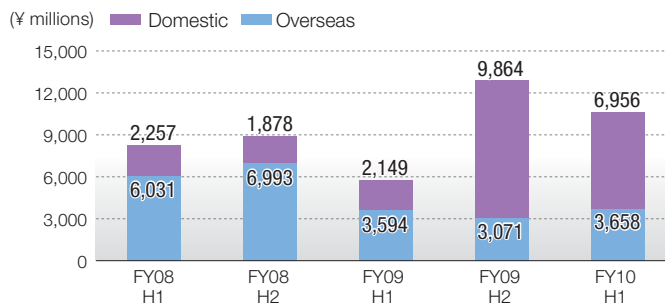


and as severe market conditions continued the SK-Electronics Group maintained its cost reduction activities and efforts to further boost the product capabilities of the entire group. As a result, for the current interim consolidated accounting period the Comprehensive Large-Format Photomask Business posted net sales of ¥10.615 billion (84.8% year-on-year increase), operating income of ¥259 million (compared with an operating loss of ¥1.574 billion in the same period one year earlier), ordinary income of ¥200 million (compared with a loss of ¥1.695 billion in the same period one year earlier) and net income of ¥315 million (up from a ¥1.793 billion net loss in the same period one year earlier).

By product, net sales of TFT photomasks increased substantially compared with the same period of the previous fiscal year to ¥5.721 billion, even though orders for 10th-generation photomasks from the Shiga Plant fell sharply in the second quarter, as the result of strong growth in the first quarter.

By geographic segment, domestic sales grew briskly from the same period one-year earlier, increasing to ¥6.956 billion, following a pattern similar to net sales by product and exhibiting a large decline in orders for 10th-generation photomasks from the Shiga Plant in the second quarter, after posting strong growth in the first quarter. Overseas net sales were ¥3.658 billion, basically unchanged from the same period one year earlier.

Change in Photomask Net Sales by Region



New era of the 3D Television

Following the market launch of 3D televisions in South Korea in February 2010 by Samsung Electronics Co., Ltd., Sony, Sharp and Toshiba successively announced that they also would begin selling 3D televisions in Japan during the summer.

The following section takes a closer look at 3D television, a product that is very likely to stimulate further growth in demand for comprehensive large-format photomasks, the leading business of the SK-Electronics Group.

What is 3D television?

Because our eyes view the world around us from different angles, the images we see with our right eye and left eye when we look at something are slightly different. By using this difference or “parallax” in the images captured by our right and left eyes, and alternately displaying images for the right and left eyes at very high-speed, 3D televisions are able to project scenes as three-dimensional images.



How do viewers watch 3D television?

The most common method used today for watching 3D television requires the use of special shutter glasses. When our brain synthesizes the two images streaming into our right eye and left eye through the shutters on these special glasses, we can recognize what we are viewing as images with a three-dimensional effect.

While the method of using special glasses is thought to be the most reasonable alternative for large-scale televisions when resolution, the 3D effect and cost are considered, given the state of today’s technology, advances in the development of large-scale televisions that will enable viewers to enjoy 3D image without the need for special glasses are also expected in the future.

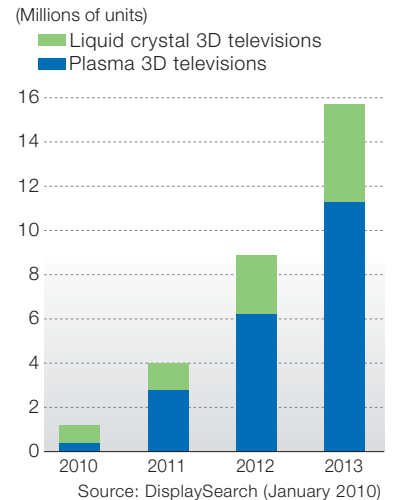
What is driving the diffusion of 3D television?

Global demand for 3D television is projected to be 1.2 million units by the end of 2010 and 15.6 million units in 2013. Reaching that level of diffusion is difficult using only the traditional hardware parameters, and will require attractive contents such as the Hollywood blockbuster “Avatar,” which opened at theaters in Japan in December 2009. More than 50 Hollywood 3D films to be screened in the United States are planned for 2010 and later, including animated films that are said to be one type of content especially suited for 3D. Collaboration with high-demand contents such as sports images of soccer or golf, and the conversion of game software to 3D format, also are considered critical for supporting the spread of 3D television.

3D television and photomask demand

Currently plasma televisions are said to be the dominant candidate for 3D television. One reason is the screen response time and display panel driving speed, which will make it necessary to increase the response time and display panel driving speed of LCD TVs in order to display a more beautiful, clearer 3D image. Depending on the specifics of the manufacturing process utilized when pursuing technological development on this aspect, this may boost the demand for new photomasks from the LCD panel manufacturers who are customers of the SK-Electronics Group.

Projected 3D Television Demand (units)



Summary of Interim (Second Quarter) Consolidated Financial Statements

► Interim (Second Quarter) Consolidated Balance Sheets

Category	1H/FY10 (As of March 31, 2010)	1H/FY09 (As of March 31, 2009)	FY09 (As of September 30, 2009)
Assets			
Current assets 1	11,638	9,801	13,355
Fixed assets 2	16,308	21,613	18,871
Property, plant and equipment	15,800	20,945	18,337
Intangible fixed assets	254	338	301
Investments and other assets	253	329	231
Total assets	27,947	31,415	32,226

Point 1 Current assets

The increase in current assets was mainly due to an increase in notes and accounts receivable-trade in conjunction with the full-scale start of operations at the Shiga Plant.

Point 2 Fixed assets

The decrease in fixed assets was mainly due to accumulated depreciation.

Point 3 Total liabilities

The decrease in total liabilities was mainly due to a decrease in the accounts payable-facilities that were incurred in conjunction with establishment of the new Shiga Plant.

(¥ millions)

Category	1H/FY10 (As of March 31, 2010)	1H/FY09 (As of March 31, 2009)	FY09 (As of September 30, 2009)
Liabilities			
Current liabilities	9,292	12,596	11,897
Long-term liabilities	7,875	8,110	10,013
Total liabilities 3	17,168	20,707	21,911
Net assets			
Stockholders' equity	9,702	9,604	9,386
Common stock	4,109	4,109	4,109
Capital surplus	4,335	4,335	4,335
Retained earnings	1,305	1,207	989
Treasury stock	-48	-48	-48
Valuation and translation adjustments	-388	-454	-518
Net unrealized holding gains (losses) on other marketable securities	32	-1	18
Foreign currency translation adjustments	-420	-452	-536
Minority interests	1,465	1,557	1,446
Total net assets	10,778	10,708	10,315
Total liabilities and net assets	27,947	31,415	32,226

▶ Interim (Second Quarter) Consolidated Statements of Income (¥ millions)

Category	1H/FY10 (From October 1, 2009 to March 31, 2010)	1H/FY09 (From October 1, 2008 to March 31, 2009)	FY09 (From October 1, 2008 to September 30, 2009)
Net sales	10,615	5,745	18,682
Cost of sales	9,468	6,104	17,245
Gross profit / loss	1,146	-359	1,437
Selling, general and administrative expenses	887	1,214	2,112
Operating income / loss 4	259	-1,574	-675
Other income	52	31	58
Other expenses	111	153	255
Ordinary income / loss	200	-1,695	-872
Extraordinary gains	100	-	46
Extraordinary losses	21	178	1,095
Interim (current) net income / loss before taxes	279	-1,873	-1,921
Corporate, residence and business taxes	24	30	36
Adjustments for corporate and other taxes	-	26	237
Minority interests in consolidated subsidiaries / loss	-60	-137	-184
Interim (current) net income / loss	315	-1,793	-2,011

▶ Interim (Second Quarter) Consolidated Statements of Cash Flows (¥ millions)

Category	1H/FY10 (From October 1, 2009 to March 31, 2010)	1H/FY09 (From October 1, 2008 to March 31, 2009)	FY09 (From October 1, 2008 to September 30, 2009)
Cash flows from operating activities 5	4,475	-1,428	1,563
Cash flows from investing activities	-813	-2,921	-8,479
Cash flows from financing activities 6	-3,130	4,897	7,272
Effect of foreign exchange rate changes on cash and cash equivalents	47	-84	-111
Increase (decrease) in cash and equivalents	579	462	245
Cash and cash equivalents at beginning of period	2,413	2,167	2,167
Cash and cash equivalents at end of period	2,993	2,630	2,413

Point 4 Operating income / loss

The increase in operating income mainly reflected the fact the large increase of net sales accompanying full-scale operation of the Shiga Plant substantially exceeded the increase in operating expenses including depreciation and amortization expense.

Point 5 Cash flows from operating activities

The increase in funds as a result of operating activities was mainly due to the increase in net income before taxes, the increase in depreciation and amortization expense and the decrease in notes and accounts receivable-trade.

Point 6 Cash flows from financing activities

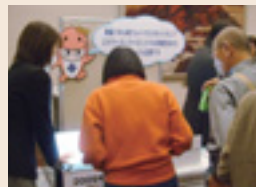
The decrease in funds as a result of financing activities mainly reflected a decrease in proceeds from long-term loans payable and an increase of repayment of long-term loans payable.

IR-related Topics

This page reports some of the IR activities implemented by SK-Electronics during the first half of the consolidated fiscal year (October 1, 2009 to March 31, 2010).

Company briefing held for individual investors

SK-Electronics held a company briefing for individual investors in Kokoro Hall at Kyoto Ikenobo Gakuen on Saturday, November 28, 2009. At the briefing, which was attended by numerous individual investors, SK-Electronics' president provided a company summary and discussed topics such as the Company's products and SK-Electronics' strong points.



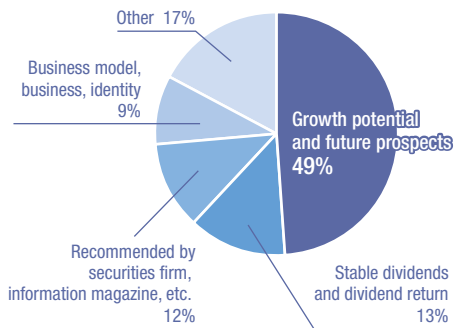
Other activities

Other investor activities included briefings for analysts and institutional investors and media interviews.

Stockholder Survey Results

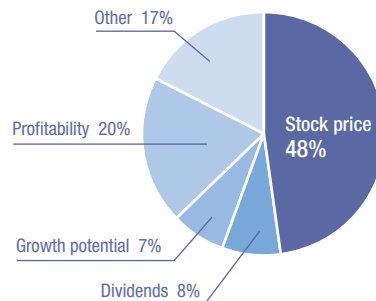
A portion of the calculated results from the stockholder survey conducted when the Company sent its Fiscal 2009 Business Report to stockholders is discussed below. SK-Electronics will reflect the valuable opinions and comments received in its IR activities in the future, and work to address shareholders' expectations.

Q. "What was your reason for purchasing SK-Electronics' stock?"



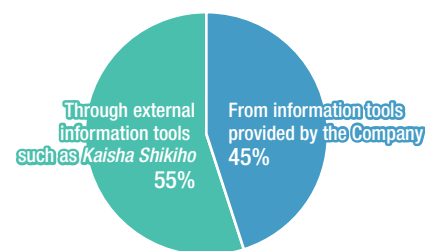
The most frequent response to the question "What was your reason for purchasing SK-Electronics' stock?" (Q1) was "growth potential and future prospects" (49%). We will continue to address this expectation in the future.

Q. "What are you most dissatisfied with concerning SK-Electronics?"



The most frequent response to the question "What are you most dissatisfied with concerning SK-Electronics?" was "stock price" (48%). SK-Electronics will seek to meet this shareholder expectation by increasing the Company's corporate value.

Q. "How do you obtain information concerning SK-Electronics?"



The most frequent response to the question "How do you obtain information concerning SK-Electronics?" was external information tools such as Kaisha Shikiho (Q7), while 45% of all respondents rely on sources such as the Company's website and shareholder communications. We will work to enhance the contents of information tools provided by SK-Electronics in the future to ensure investors regard these sources as even more beneficial.

Comments and opinions (excerpt) Number of shareholders who responded: 498 (6.6% response rate)

- Please increase earnings and improve the stability of the company.
- I want to support you as a local business. I'm expecting management that seeks to align the interests of employees and the firm with the interests of your out-of-sight stockholders.
- I own a large number of stocks, and want you to increase earnings and get the stock price back up.
- Please work harder so you're able to pay dividends.
- I think you should devote more effort to new product development.

Company Profile

Company Name	SK-Electronics CO., LTD.
Established	October 1, 2001
Capital Stock	¥4,109,722,000
Headquarters	436-2, Tatetomita-cho, Ichijo-agaru, Higashi Horikawa-dori Kamigyo-ku, Kyoto 602-0955, Japan
	Phone: +81-75-441-2333 (Rep.) Fax : +81-75-441-4291
Employees	251
Business Lines	Comprehensive large-format photomask business

Offices and Plants

Tokyo Business Office	(Minato-ku, Tokyo)
Kyoto Plant	(Kuse-gun, Kyoto)
Shiga Plant	(Koka City, Shiga)
Shanghai Representative Office	(Changning District, Shanghai, P.R.C.)

Overseas Subsidiaries

Finex Co., Ltd. (Taiwan)	Comprehensive large-format photomask manufacturing and sales
SKE KOREA Co., Ltd. (South Korea)	Comprehensive large-format photomask sales

Directors and Corporate Auditors

Chairman of the Board	Keisuke Ishida	Director	Hidehiro Fujiwara
President	Yoshitada Nogami	Corporate Auditor (Standing)	Yosuke Tsuji
Senior Managing Director	Masanori Ishida	Corporate Auditor	Kazuhiro Egawa
Managing Director	Kazuomi Furuta	Corporate Auditor	Shushi Hori
Director	Hideaki Horiuchi		

Stock Data

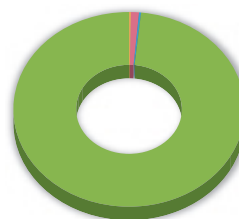
Authorized Stock	327,600 stocks
Issued Stock	113,684 stocks
No. of Stockholders	7,032

Major Stockholders

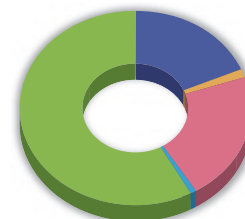
Keisuke Ishida	9,228 shares (8.11%)
Shashin Kagaku Co., Ltd.	7,301 shares (6.42%)
Nikon Corporation	5,684 shares (4.99%)
The Bank of Kyoto, Ltd.	3,562 shares (3.13%)
Mizuho Bank, Ltd.	3,262 shares (2.86%)
Dainippon Screen Mfg. Co., Ltd.	3,150 shares (2.77%)
The Bank of Tokyo-Mitsubishi UFJ, Ltd.	2,512 shares (2.20%)
Resona Bank, Ltd.	2,512 shares (2.20%)
Nippon Life Insurance Company	2,512 shares (2.20%)
The Fuji Fire and Marine Insurance Company, Ltd.	2,437 shares (2.14%)

Stock Distribution

(By Number of Stockholders)



(By Number of Stocks Held)



Financial institutions	14 / 0.20%
Securities companies	21 / 0.30%
Other domestic corporations	77 / 1.09%
Foreign institutions, etc.	7 / 0.10%
Individuals and others	6,913 / 98.31%

Financial institutions	21,091 shares / 18.55%
Securities companies	1,495 shares / 1.32%
Other domestic corporations	24,311 shares / 21.38%
Foreign institutions, etc.	972 shares / 0.86%
Individuals and others	65,815 shares / 57.89%

■ Reference Data at a Glance

Fiscal Year	From October 1 to September 30 of the following year
Annual General Meeting of Shareholders	December
Dividend Record Date	September 30 (March 31 for interim dividend payments)
Record Date	September 30 for attendance at Annual General Meeting of Shareholders (Other record dates shall be announced as necessary)
Method of Notification	Electronic notification If the electronic public notice should fail due to accident or other unavoidable circumstances, the Company shall post a public notice in the Nihon Keizai Shimbun. (Public notices will be posted at: http://www.sk-el.co.jp/top.html)
Stock Transfer Agent and Administration Institution for Special Accounts	The Sumitomo Trust & Banking Co., Ltd. 4-5-33 Kitahama, Chuo-ku, Osaka, Japan
Stock Transfer Agent Agency Administration Office	Stock Transfer Agency Department, The Sumitomo Trust & Banking Co., Ltd. 4-5-33, Kitahama, Chuo-ku, Osaka, Japan
(Postal Address)	Stock Transfer Agency Department, The Sumitomo Trust & Banking Co., Ltd. 1-10, Nikko-cho, Fuchu, Tokyo, 183-8701, Japan
(Telephone Inquiries)	0120-176-417 (Toll-free in Japan) (Hours: 9:00 – 17:00, except Saturday, Sunday and holidays)
(Website)	http://www.sumitomotrust.co.jp/STA/retail/service/daiko/index.html
Listing Exchange	Osaka Securities Exchange (JASDAQ)

Inquiries and notices concerning change of address or other details pertaining to stock shares

For inquiries and notices concerning procedures pertaining to stock shares (change of notification address, name, etc., change of dividend transfer method, change of bank account, etc.), please contact either of the following institutions depending on whether you have established an account at a securities company.

- Shareholders who have established an account at a securities company : Please contact your securities company.
- Shareholders who have not established an account at a securities company : Please contact The Sumitomo Trust & Banking Co., Ltd.

Special Accounts

Shares owned by shareholders who had not used Hofuri (Japan Securities Depository Center, Inc.) before the dematerialization of stock certificates have been recorded in an account (Special Account) established at The Sumitomo Trust & Banking Co., Ltd.

For details concerning the Special Account, please contact The Sumitomo Trust & Banking Co., Ltd. using the telephone number for Telephone Inquiries shown above.