

To whom it may concern:

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**Notifications concerning business forecast revisions
and the reduction of directors' remuneration and employees' wages**

This is to announce the amendments to the business forecast for the fiscal year ended September 2012 disclosed in the *Notifications concerning business forecasts, dividend forecast revisions and the reduction of directors' remuneration* dated September 19, 2012 ("the press release dated September 19, 2012") as described below, along with the reduction of the directors' remuneration.

Details

1. Revised Consolidated Earnings Projections
Full-Year (October 1, 2011 to September 31, 2012)

(Units : Millions of Yen)

	Net Sales	Operating Income /loss	Ordinary Income /loss	Net Income /loss	Net Income Per Share(yen)
Previous Projection (A)	11,800	-1,480	-1,500	-1,400	-12,348.73
Revised Projection (B)	10,980	-2,360	-2,400	-2,300	-20,287.20
Change (B - A)	-820	-880	-900	-900	
Change (%)	-6.9%	—	—	—	
(Reference) FY September 2011	15,616	457	498	517	4,563.02

2. Revised Non-Consolidated Earnings Projections
Full-Year (October 1, 2011 to September 31, 2012)

(Units : Millions of Yen)

	Net Sales	Operating Income /loss	Ordinary Income /loss	Net Income /loss	Net Income Per Share(yen)
Previous Projection (A)	10,400	-1,350	-1,320	-1,250	-11,025.65
Revised Projection (B)	9,540	-2,250	-2,210	-2,140	-18,875.91
Change (B - A)	-860	-900	-890	-890	
Change (%)	-8.3%	—	—	—	
(Reference) FY September 2011	14,038	435	452	504	4,451.02

3. Reasons for Revision

At the time of the press release dated September 19, 2012, the company had received informal notice of an order for the next-generation model from a 10th generation photomask client. As the world's only manufacturer of 10th generation photomasks, we acquired the pattern data required for the photomask preparation, and established a complete production system to ensure we could reliably deliver the informally received order. There was a reasonable prospect we would achieve our previously disclosed operating results projections by reliably delivering the products.

Because this demand was deferred as a result of customers' circumstances, however, we were unable to report these sales for the fiscal year ended September 2012. For this reason, the company has had no choice but to revise its previously announced projections.

4. Regarding the reduction of the directors' remuneration

To emphasize how seriously we view the large projected deficit we will report for the fiscal year and acknowledge managerial responsibility, the directors' remuneration and employees' wages will be reduced as follows.

(1) Regarding the reduction of the directors' remuneration

The directors' monthly remuneration will be reduced for the time being by 25-50% from November 2012.

(2) Regarding the reduction of employees' wages

Employees' wages will be reduced from November 2012 to March 2013 by 10% for managerial employees and by 5% for general employees.

The reductions in (1) and (2) above increase the size of the reductions announced in the press release dated September 19, 2012.

(3) Regarding the curtailment of expenses

Improvements to productivity aside, in addition to the above measures we will review raw material cost reductions (including overseas procurements) and logistics. The company also will quickly implement various steps to further reduce overall distribution costs and other expenses.

* Cautionary statement regarding forward-looking statements:

Business result forecasts are based on information available to the company at the time of statement release and on certain assumptions deemed reasonable. Actual business results may therefore differ due to a variety of factors.

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