



April 11, 2008

Dear Shareholders

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Representative: President, Tomitaro Ogawa  
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Section  
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**Notice of Revision for Performance Forecast for the Term Ended March 2008  
(Consolidated and Non-consolidated)**

This is to provide notice of a revision to the performance forecast for the term ending March 2008 (commencing April 1, 2007 and ended March 31, 2008) that had been announced at the time of announcement of the interim financial results on November 7, 2007.

**1. Revision to the forecasted figures for the forecasted performance results for the term ended March 2008  
(commenced April 1, 2007 and ended March 31, 2008)**

<Consolidated>

(Millions of yen)

	Net Sales	Operating Income	Recurring Profit	Net Income for the Term	Net Income per Share
Previously announced forecast (A)	262,000	18,300	20,000	7,800	29.71 Yen
Currently revised forecast (B)	225,000	8,400	9,300	1,900	7.28 Yen
Amount of Change (B - A)	- 37,000	- 9,900	- 10,700	- 5,900	- 22.43 Yen
Rate of Change (%)	- 14.1	- 54.1	- 53.5	- 75.6	- 75.50
(Reference) Previous Term Results (Term ended March 2007)	255,374	17,765	19,695	11,920	47.18 Yen

<Non-consolidated>

(Millions of yen)

	Net Sales	Operating Income	Recurring Profit	Net Income for the Term	Net Income per Share
Previously announced forecast (A)	122,000	7,200	11,300	8,600	32.76 Yen
Currently revised forecast (B)	119,000	1,400	5,000	4,200	16.09 Yen
Amount of Change (B - A)	- 3,000	- 5,800	- 6,300	- 4,400	- 16.67 Yen
Rate of Change (%)	- 2.5	- 80.6	- 55.8	- 51.2	- 50.89
(Reference) Previous Term Results (Term ended March 2007)	103,695	6,836	11,373	6,628	26.23 Yen

## 2. Principal causes for the amendments to the forecasted performance

Due to the rapid decline in share prices in the recent stock markets, the market value of the retirement benefit trust assets as of the end of the term fell significantly and the investment performance of the qualified retirement pension plan assets also suffered material deterioration. As a result, as a difference in the actuarial calculation in the retirement benefit accounting in the non-consolidated financial results, a loss (operating expense) of approximately ¥4.6 billion was incurred.

Further, to appropriately respond to the new accounting systems change including preparation of financial statements of all consolidated overseas subsidiaries excluding U.S. subsidiaries by the International Financial Reporting Standards with respect to the unification of accounting treatment between parent and subsidiaries in the consolidated financial statements as well as the so-called Japanese SOX Law and the quarterly reporting system in the Financial Instruments and Exchange Law that will be applicable from April 1, 2008. And to perform financial reporting in a faster and more accurate manner, a change has been made, with respect to preparation of consolidated financial statements of overseas consolidated subsidiaries that have a December financial closing date to use the financial statement as of the December 31st closing date as of the current term, whereas in the past separately from the December closing of the subsidiaries locally, financial statements prepared in accordance with the parent company financial closing as of the March 31 consolidated financial closing date had been used. As a result, in the consolidated statement of profit and losses for the current term, only 9 months of profit and loss figures are included.

In addition to the above two special factors, due to the growing instability in the global financial markets owing to the U.S. sub-prime problems and the lack of transparency in the future direction of the economy, demand from customers in the semiconductor market, one of our principal areas of business declined. In addition, the automobiles and housing related industries in the North American region fell below plan in the high performance plastics business and with the lag in passing onto customers the rising prices of raw materials which have stabilized at a high level the performance of the Company for the term ended March 2008 is expected to produce results that fall below the previously announced forecasted values in each of net sales, operating income, recurring income and net income for the term.

\* The above forecasts are based on assumptions made by the Company at the time of creation and are subject to the possibility of actual results diverging from such forecasts due to variety of factors including changes in business environment.

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