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Announcement of extraordinary gain & revision of consolidated business forecast for the 4th Quarter of 2005

This is to announce that we, SUMIDA CORPORATION, has recorded an extraordinary gain due to the sale of Saia-Burgess Electronics Holding AG (hereafter referred as "Saia-Burgess") shares, and with this gain, the consolidated business forecast for the 4th Quarter of 2005 (1/10/2005 ~ 31/12/2005) announced on 26 October 2005 has been revised. Details are as follows:

(A) Extraordinary Gain

1. Content

On 28 September, we tendered all of our shares in Saia-Burgess (180,245 shares) to Gatebrook Limited of Johnson Electric Holdings Limited group in response to its TOB offer. Following the success of this TOB and its related settlements done on today, the company recorded an extraordinary gain from the sale of investments in securities. The total amount of the sale was 17,212 million yen with a profit of 1,100 million yen.

2. Impact on the consolidated financial results

The above mentioned extraordinary gain will be reported in the 4th quarterly results. For this purpose, the consolidated business forecast for the 4th Quarter of 2005 announced on 26 October 2005 will be revised as shown below in (B).

3. Submission of extraordinary report

In accordance with the regulations stated in clause 4, Article 24-5 of the Securities and Exchange Law, and no. 12 & 19 of clause 2, Article 19 of the

Cabinet Office Regulations concerning the disclosure of corporate information, an extraordinary report with regard this extraordinary gain was filed with the Kanto Local Finance Bureau today.

(B) Revision of consolidated business forecasts

1. Revision of the consolidated business forecast for the 4th Quarter of 2005
(1/10/2005 ~ 31/12/2005)

(Unit: million yen)

	Sales	Operating profit	Recurring profit	Net income
Previous estimates (A) (announced on 26/10/05)	10,300	880	750	850
Revised estimates (B) (announced on 22/11/05)	10,300	880	750	1,300
Variance (B-A)	0	0	0	450
% of variance	0	0	0	53%
(For reference) Previous year's actual for the same period (2004 4Q)	9,361	832	652	56

2. Reason for the revision

The extraordinary gain mentioned in (A) was originally incorporated in the consolidated business forecast. However, a change in the exchange rate had resulted in an increase in the yen equivalent sale amount and respectively the extraordinary gain. For this reason, we are revising the forecast of the net income for the 4th Quarter.