

[Translation]

NOTICE: The following report is an English Translation of the Japanese-language original. This press release is made pursuant to the requirements under the listing rules of, and reported to, the Tokyo Stock Exchange.

August 27, 2026

To whom it may concern,

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(Code: 3436, TSE Prime Market)
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Notice Concerning Completion of Reclassification of a Consolidated Subsidiary (to an Equity-Method Affiliate)

As announced in the “Notice Concerning Reclassification of a Consolidated Subsidiary (to an Equity-Method Affiliate)” dated February 19, 2026, the Company had previously disclosed plans to reclassify FORMOSA SUMCO TECHNOLOGY CORPORATION (hereinafter referred to as “FST”), a consolidated subsidiary of the Company, from a consolidated subsidiary to an equity-method affiliate by selling a portion of the FST shares held by the Company Group on the securities market.

The sale of the relevant shares was completed on August 20, 2026, and accordingly, FST has been reclassified from a consolidated subsidiary of the Company to an equity-method affiliate.

With regard to the accounting treatment associated with this reclassification, FST is scheduled to be treated as an equity-method affiliate, with September 30, 2026, the end of the third quarter of the fiscal year ending December 31, 2026, treated as the deemed date of reclassification.

1. Overview of the Reclassification

The Company sold a portion of the FST shares held by the Company Group on the securities market, reducing the voting rights ratio in FST held by the Company Group to 38.0%.

As a result, FST met the requirements for exclusion from the scope of consolidation of the Company and has therefore been classified as an equity-method affiliate.

2. Overview of the Sale

- (1) Date of completion of sale: August 20, 2026
- (2) Method of sale: Sale on the Taiwan securities market
- (3) Voting rights ratio before sale: 43.2% (as of February 19, 2026)
- (4) Voting rights ratio after sale: 38.0%
- (5) Date of reclassification: August 20, 2026
- (6) Accounting treatment: FST is scheduled to be treated as an equity-method affiliate, with September 30, 2026, the end of the third quarter of the fiscal year ending December 31, 2026, treated as the deemed date of reclassification.

3. Outline of the Reclassified Subsidiary (FST)

There have been no material changes to the information concerning FST described in the “Notice Concerning Reclassification of a Consolidated Subsidiary (to an Equity-Method Affiliate)” dated February 19, 2026, other than the following:

- The number of Directors of FST who originate from the Company has decreased by one.

4. Future Relationship with FST

FST plays an important role as a production and sales base for the Company Group. The Company will continue to maintain a strong cooperative relationship with FST following its reclassification to an equity-method affiliate.

In addition, as FST is a listed company and a joint venture between the Company Group and Formosa Plastics Group in Taiwan, in which the parties participate as equal partners, the Company will continue to consider the appropriate form of capital relationship that will best enable it to enhance corporate value.

5. Impact on Consolidated Financial Results

The impact of this reclassification on consolidated financial results for the fiscal year ending December 31, 2026, is currently under review. The Company will promptly announce any relevant matters in the future.