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Notice Regarding Revisions to Consolidated Financial Results Forecast for the Fiscal Year Ending March 31, 2027

In light of information currently available, Tosoh Corporation (hereafter, the Company) has made the following revisions to its consolidated financial results forecast for the fiscal year ending March 31, 2027, which were originally announced as “undetermined” on May 13, 2026.

1. Revisions to Consolidated Financial Results Forecast for the Six Months Ending September 30, 2026 (April 1, 2026 to September 30, 2026)

	Net sales	Operating income	Ordinary income	Income attributable to owners of parent	Basic earnings per share
Previous forecast (A)	Million yen –	Million yen –	Million yen –	Million yen –	Yen –
Revised forecast (B)	580,000	50,000	52,000	28,000	90.94
Change (B-A)	–	–	–	–	–
Rate of change (%)	–	–	–	–	–
Reference: Results for the six months ended September 30, 2025	499,139	44,742	45,741	7,377	23.21

2. Revisions to Consolidated Financial Results Forecast for the Fiscal Year Ending March 31, 2027 (April 1, 2026 to March 31, 2027)

	Net sales	Operating income	Ordinary income	Income attributable to owners of parent	Basic earnings per share
Previous forecast (A)	Million yen –	Million yen –	Million yen –	Million yen –	Yen –
Revised forecast (B)	1,170,000	105,000	107,000	59,000	191.63
Change (B-A)	–	–	–	–	–
Rate of change (%)	–	–	–	–	–
Reference: Results for the previous fiscal year (Year ended March 31, 2026)	1,019,917	95,532	106,752	41,615	132.40

3. Reasons for the Revisions

In the forecast released on May 13, 2026, the Company had refrained from disclosing its earnings forecast because it was difficult to calculate a reasonable forecast due to numerous uncertainties, including changes in production plans, raw materials and fuel costs, and demand conditions associated with the worsening situation in the Middle East. The Company is now announcing its consolidated financial results forecast for the fiscal year ending March 31, 2027, based on its results for three months ended June 30, 2026 and information currently available.

For the six months ending September 30, 2026, net sales are expected to increase year-on-year due to higher selling prices reflecting rising naphtha prices, overseas market conditions for major products, and the weaker yen, in addition to firm sales in Advanced Materials and Water Treatment. Operating income is also expected to increase year-on-year due to these factors contributing to higher sales, as well as favorable inventory fluctuations associated with higher prices in raw materials and fuels including naphtha. Income attributable to owners of parent is expected to increase year-on-year, partly because an impairment loss on non-current assets at Tosoh SMD, Inc., the Company's consolidated subsidiary which manufactures and sells sputtering targets in the U.S., was recorded in the same period of the previous fiscal year.

For the full fiscal year, both net sales and operating income are also expected to increase compared with the previous year.

**Forecasts are based on information available to the Company as of the press release date. Actual results may differ due to unforeseeable factors.*