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Notice Regarding Differences Between Consolidated Financial Forecast and Actual Results for the Second Quarter (Interim Period) of the Fiscal Year Ending January 2027

We hereby announce the differences between the consolidated financial forecast for the second quarter (interim period) of the fiscal year ending January 2027, which was announced on March 19, 2026, and the actual results announced today, as follows.

1. Differences Between Consolidated Financial Forecast and Actual Results

Differences Between Consolidated Financial Forecast and Actual Results for the Second Quarter (Interim Period) of the Fiscal Year Ending January 2027 (February 1, 2026 - July 31, 2026)

	Net Sales	Operating Income	Ordinary Income	Profit attributable to owners of parent	Per Share Net Income
Previous Forecast (A)	Millions of yen 3,000	Millions of yen (1,200)	Millions of yen (2,900)	Millions of yen (2,900)	Yen Sen (52.55)
Actual Results (B)	1,928	(1,388)	(3,091)	(3,104)	(51.62)
Change (B-A)	(1,071)	(188)	(191)	(204)	
Change (%)	(35.7)	-	-	-	
(Reference) Actual Results for the Previous Interim Period (Interim Period of the Fiscal Year Ended January 2026)	1,450	(2,868)	(5,412)	(5,429)	(98.86)

2. Reasons for Differences

Regarding consolidated financial results for the second quarter (interim period) of the fiscal year ending January 2027, EV demand has yet to show a notable increase due to delays in the reinstatement of EV subsidies in Europe, which is our primary market, as well as shipment delays in ESS-related sales. As a result, net sales in the separator business decreased by 968 million yen from the plan to 1,131 million yen. In the ion exchange membrane business, orders from existing projects have remained stable, and net sales decreased by 103 million yen to 796 million yen. As a result, net sales decreased by 1,071 million yen from the plan to 1,928 million yen.

Regarding operating income, while there was an impact from lower machine utilization rates due to decreased production volumes resulting from sluggish sales in the separator business, we have continued to strongly promote management rationalization through cost reductions. As a result, including improvements in profit margins in the ion exchange membrane business, operating income decreased by 188 million yen from the plan to (1,388) million yen.

Regarding ordinary income, it decreased by 191 million yen from the plan to (3,091) million yen.

Regarding net income attributable to owners of parent for the interim period, it decreased by 204 million yen from the plan to (3,104) million yen.

The consolidated financial forecast for the full fiscal year ending January 2027 remains unchanged from the previous forecast. This is because in the separator business, domestic sales in South Korea for ESS applications, which had been somewhat delayed, are expected to be added from the second half onward, resulting in shipment volumes exceeding the initial plan. This is expected to become a flagship product replacing EVs from the next fiscal year onward, and negotiations for other new customer sales projects are progressing smoothly toward the start of transactions from the next fiscal year onward. In the ion exchange membrane business, sales from existing projects are expected to remain solid. Additionally, new projects in semiconductor-related and wastewater treatment areas, which we are pursuing with multiple new companies, are progressing smoothly through the evaluation process. Some of these projects are scheduled to begin shipments from the second half, and we expect them to significantly contribute to the expansion of net sales from the next fiscal year onward.

[Notes Regarding Financial Forecasts]

Financial forecasts are prepared based on information available at the present time, and actual results may differ from the forecasted figures due to various factors in the future.