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To whom it may concern:

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Notice Regarding Differences Between Consolidated Earnings Forecasts and Actual Results for the Second Quarter (Interim Period) of the Fiscal Year Ending March 2027, Upward Revision of Full-Year Consolidated Earnings Forecasts, and Revision of Year-End Dividend Forecast (Dividend Increase)

The Company hereby announces that differences have arisen between the consolidated financial results forecasts for the second quarter (interim period) of the fiscal year ending March 31, 2027 (from April 1, 2026 to March 31, 2027), which were announced on August 7, 2026, and the actual results announced today.

In addition, in light of recent business performance trends, the Company has revised its full-year consolidated financial results forecasts and year-end dividend forecast as described below.

1. Differences Between Forecasts and Actual Results, and Revision of Financial Results Forecasts

（1）Differences Between Consolidated Financial Results Forecasts and Actual Results for the Second Quarter (Interim Period) of the Fiscal Year Ending March 31, 2027 (April 1, 2026 to September 30, 2026)

	Net sales (Millions of yen)	Operating profit (Millions of yen)	Ordinary profit (Millions of yen)	Profit attributable to owners of parent (Millions of yen)	Basic earnings per share (Yen)
Previous forecast (A) (Announced August 7, 2026)	29,500	1,800	2,100	1,400	61.32
Actual Results (B)	33,905	3,199	3,558	2,468	109.21
Amount increased/decreased (B - A)	4,405	1,399	1,458	1,068	—
Percentage changed (%)	14.9	77.7	69.5	76.3	—
(For ref.) Previous period results (Six months ended September 30, 2025)	27,056	1,407	1,561	1,047	45.88

（2）Revision of Full-Year Consolidated Financial Results Forecasts for the Fiscal Year Ending March 31, 2027 (April 1, 2026 to March 31, 2027)

	Net sales (Millions of yen)	Operating profit (Millions of yen)	Ordinary profit (Millions of yen)	Profit attributable to owners of parent (Millions of yen)	Basic earnings per share (Yen)
Previous forecast (A) (Announced May 13, 2026)	59,500	2,500	2,900	1,800	78.84
Revised Forecasts (B)	68,000	3,300	3,700	2,500	109.50
Amount increased/decreased (B - A)	8,500	800	800	700	—
Percentage changed (%)	14.3	32.0	27.6	38.9	—
(For ref.) Previous period results (Fiscal year ended March 31, 2026)	57,373	2,176	2,672	▲878	—

（3）Reasons for Differences and Revisions

In the previously announced forecasts, the Company anticipated a decrease in sales due to a rebound from certain customers having placed orders ahead of schedule, as well as a decrease in operating profit due to rising raw material prices. However, in the second quarter, demand in the Company's core businesses exceeded expectations, with orders for titanium dioxide for general-purpose applications and surfactants, in particular, remaining strong. As a result, the impact of the initially anticipated rebound decline was limited, and net sales differed from the previously announced forecast.

In terms of profit, although the Company was affected by rising raw material prices, operating profit, ordinary profit, and quarterly profit attributable to owners of parent all differed from the previously announced forecasts, due to improvements in productivity, cost reduction effects, and revisions to selling prices.

Regarding the full-year financial results forecasts, in light of the recent firm order situation and other factors, net sales and each profit item for the second half are expected to exceed the initial forecasts. At the same time, the Company plans to make upfront investments in the second half, including investments in human resources, for future growth, and has incorporated the impact of such investments into the financial results forecasts.

2. Revision of Year-End Dividend Forecast

（1）Revision of Year-End Dividend Forecast

	Annual Dividend per Share (Yen)		
	End of Second Quarter	Year-End	Total
Previous forecast (A) (Announced May 13, 2026)	40.00	40.00	80.00
Revised Forecast		70.00	110.00
Actual Results for the Current Period	40.00		
(For ref.) Previous period results (Fiscal year ended March 31, 2026)	20.00	40.00	60.00

（2）Revision of Year-End Dividend Forecast

The Company recognizes the stable return of profits to shareholders from a medium- to long-term perspective as an important management priority. Its basic policy is to pay dividends after comprehensively considering business performance for each fiscal year and other factors, while maintaining the level of shareholders' equity necessary for future growth investments and the strengthening of its management foundation. Based on this basic policy, the Company's dividend policy is to use the higher of either a DOE of 3% or more or a dividend payout ratio of 100% as the benchmark.

Following the revision of the full-year financial results forecast, profit attributable to owners of parent is now expected to exceed the previous forecast. Accordingly, the Company has recalculated the dividend amount based on the above policy. As a result, the dividend amount calculated based on a dividend payout ratio of 100% is expected to exceed the amount calculated based on a DOE of 3%. Therefore, the Company has revised its year-end dividend forecast upward by 30 yen from the previous forecast, to 70 yen per share. As a result, the annual dividend forecast is expected to be 110 yen per share.

3. Other

The forward-looking statements, including financial results forecasts, contained in this document are based on information currently available to the Company and certain assumptions that the Company considers reasonable. Actual results may differ from the forecast figures due to various factors in the future.