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Denka

August 7, 2026

To whom it may concern

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Name of Representative: Ikuo Ishida, Representative Director, President & CEO
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Notice Regarding Revision of Consolidated Financial Forecasts for the First Half of the Fiscal Year Ending March 31, 2027

In light of recent performance trends, Denka Company Limited (the "Company") has revised the consolidated financial forecasts for the first half of the fiscal year ending March 31, 2027, which were announced on May 13, 2026, as follows.

1． Revision of Financial Forecasts

(1) Revision of consolidated financial forecasts for the first half of the fiscal year ending March 31, 2027 (April 1, 2026 to September 30, 2026)

	Net sales	Operating profit	Ordinary profit	Profit attributable to owners of parent	Basic earnings per share
Previous forecast (A)	Millions of yen 210,000	Millions of yen 12,000	Millions of yen 7,000	Millions of yen 0	Yen 0.00
Revised forecast (B)	205,000	17,000	11,000	0	0.00
Amount of change (B-A)	(5,000)	5,000	4,000	―	
Change (%)	(2.4)%	41.7%	57.1%	―	
(Reference) Previous consolidated results (first six months of fiscal year ended March 31, 2026)	196,699	9,740	6,791	3,902	45.28

(2) Reasons for the revision of financial forecasts

Regarding the consolidated financial forecasts for the first half of the fiscal year ending March 31, 2027, while demand for Electronics & Innovative Products remains steady, the Company anticipates a temporary positive impact on inventory valuation due to sales price revisions implemented in Polymer Solutions products and others to address the rapid rise in raw material and fuel prices caused by the situation in the Middle East, demand for Life Innovation products is expected to fall below initial projections. As a result, net sales are expected to be lower than the previously announced forecast, while operating profit and ordinary profit are expected to exceed the previously announced forecast. In addition, profit attributable to owners of parent is expected to remain unchanged from the previously announced forecast, as the Company anticipates recording an extraordinary loss, such as a loss on liquidation of business, for Denka Performance Elastomer LLC, a U.S.-based subsidiary that has elected not to restart production at its facilities for an indefinite period.

Note that the full-year consolidated financial forecasts have not been revised at this time. The Company plans to review the forecasts at the time of the second-quarter financial results announcement.

(Note) The above forecasts are based on information currently available to the Company and certain assumptions deemed reasonable. Actual results may differ from these forecasts due to various future factors.

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