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To whom it may concern:

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Notice Regarding the Recording of Extraordinary Loss and Differences Between Full-Year Consolidated Financial Results Forecast and Actual Results

This is to announce that, in the fiscal year ended March 2026, Tayca Corporation (“the Company”) recorded an extraordinary loss (impairment loss) and that there are differences between the consolidated earnings forecast announced on February 6, 2026 for the full fiscal year ended March 2026 and the actual full fiscal year results announced today for the fiscal year ended March 2026, as described below.

1. Recording of extraordinary loss (impairment loss)

Signs of impairment have been identified in the general-purpose titanium dioxide business, which is part of the Company’s functional chemicals business, and this impairment is due to rapid deterioration of the business environment, including aggressive sales offensives from overseas competitors, such as China, and a decline in demand in the domestic market.

Regarding the situation for general-purpose titanium dioxide, after reviewing income forecasts and carefully considering the recoverability of fixed assets, the Company has recorded an impairment loss of 3,170 million yen as an extraordinary loss in accordance with the “Accounting Standards for Impairment of Fixed Assets” and other relevant regulations, for the fiscal year ended March 2026.

2. Differences between forecast and actual full-year consolidated financial results for the fiscal year ended March 2026 (April 1, 2025 - March 31, 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)
Previously announced forecast (A)	58,000	1,700	2,100	1,300	56.09
Announced actual results (B)	57,373	2,176	2,672	(878)	(38.47)
Amount increased/decreased (B-A)	(627)	476	572	(2,178)	(94.56)
Percentage change (%)	(1.08)	28.00	27.24	-	-
(Ref.) Previous year results (year ended March 2025)	55,737	3,525	3,747	2,422	105.46

3. Reason for difference

As a result of recording the extraordinary loss mentioned above, there is a difference in profit attributable to owners of parent compared to the full-year consolidated financial results forecast for the fiscal year ended March 2026, which was announced on February 6, 2026.