November 9, 2026

To whom it may concern,

Name of company: Toyobo Co., Ltd.
Name of representative: Ikuo Takeuchi,
President and Representative Director
(Stock code: 3101, Prime Market of the Tokyo Stock Exchange)
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Notice Regarding Recording of Extraordinary Losses (Impairment Losses) and Revision of Consolidated Earnings Forecasts

Toyobo Co., Ltd. (the "Company") hereby announces that, during the second quarter ended September 30, 2026, it recorded extraordinary losses (impairment losses).
It also announces that in light of this recognition and recent trends, the following revision to the consolidated earnings forecasts for the fiscal year ending March 31, 2027, previously announced on August 6, 2026, was determined at its Board of Directors meeting held on November 9, 2026.

1. Regarding the recording of extraordinary losses (impairment losses)
   The Company had determined that in its contract manufacturing business of pharmaceuticals, the recoverable amount of business assets held in this business has fallen below the book value as a result of revising its future business plan in light of a decrease in volume of orders received due to the emergence of competing products. Accordingly, the Company has reduced the book value to the recoverable amount and recorded impairment losses of ¥6.5 billion under extraordinary losses.

2. Revision of Consolidated Earnings Forecasts
   (1) Revision to the forecasts for fiscal year ending March 31, 2027
   (From April 1, 2026 to March 31, 2027)

	Net sales	Operating profit	Ordinary profit	Profit attributable to owners of parent	Net profit per share
	Millions of yen	Millions of yen	Millions of yen	Millions of yen	Yen
Previous Forecasts (A)	435,000	23,000	18,500	7,000	79.33
Revised Forecasts (B)	440,000	27,000	22,100	4,000	45.32
Change (B-A)	5,000	4,000	3,600	(3,000)	
Percent Change (%)	1.1	17.4	19.5	(42.9)	
(Reference) Actual results for the fiscal year ended March 31, 2026 (FY 3/2026)	421,563	27,906	22,878	11,174	126.65

(2) Reasons for revision

As release film for multilayer ceramic capacitors (MLCC) and polarizer protective films for LCDs "COSMOSHINE SRF" are showing steady performance, the Toyobo Group expects net sales, operating profit and ordinary profit to exceed the previously announced forecasts. However, as a result of recording extraordinary losses of ¥6.5 billion as stated in "1. Regarding the recording of extraordinary losses (impairment losses)" above, profit attributable to owners of parent is now expected to fall short of the previously announced forecast.

(Note) The above business forecasts have been prepared based on the information available as of the date of this announcement, and actual results may differ from these forecasts due to various factors.