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Notice of Extraordinary Loss (Impairment), Differences between 1H Forecasts/Results, and Revision of Full-Year Forecasts

Mitsubishi Gas Chemical Company, Inc. (MGC) hereby announces the recording of extraordinary losses for the second quarter of the fiscal year ending March 31, 2026 (July 1, 2025 – September 30, 2025). Moreover, differences have been recognized between the previous forecasts announced on August 7, 2025 for the first half of the fiscal year ending March 31, 2026 and actual operating results announced today for the same period and, accordingly, MGC hereby discloses these differences. In addition, MGC announces the revision of its forecasts announced for full-year consolidated operating results for the fiscal year ending March 31, 2026, which was announced on August 7, 2025, and full-year non-consolidated operating results for the fiscal year ending March 31, 2026, which was announced on May 12, 2025. Details follow.

1. Recording of Extraordinary Losses in Terms of Consolidated Operating Results

As announced on September 17, 2025, MGC Specialty Chemicals Netherlands B.V. (MSCN), a Netherlands-based consolidated subsidiary of MGC, has temporarily suspended the construction of its meta-xylenediamine (MXDA) manufacturing facility due to the deterioration of the business environment. Given this, MGC has examined the recoverable value of noncurrent assets possessed by MSCN. As a result, MGC decided to record impairment losses totaling ¥50.2 billion for the second quarter of the fiscal year ending March 31, 2026.

2. Recording of Extraordinary Losses in Terms of Non-Consolidated Operating Results

Taking the above into account, MGC recorded loss on valuation of shares of subsidiaries and associates totaling ¥29.9 billion as well as provision for loss on business of subsidiaries and associates totaling ¥21.9 billion as part of non-consolidated operating results for the second quarter of the fiscal year ending March 31, 2026. These two items totaled ¥51.9 billion and were recognized as extraordinary losses. In addition, the above extraordinary losses are expected to be eliminated in the course of consolidation and, accordingly, have no impact on consolidated profit or loss.

3. Differences between First-Half Performance Forecasts and Actual Results (April 1 – September 30, 2025)

(Millions of yen)

	Net sales	Operating profit	Ordinary profit	Net profit attributable to owners of parent	Basic earnings per share (¥)
Previous forecast (A) (announced August 7, 2025)	360,000	24,000	27,000	20,000	102.71
Actual Results (B)	361,678	25,145	31,480	△27,939	△143.48
Change (B-A)	1,678	1,145	4,480	△47,939	
Change (%)	0.5%	4.8%	16.6%	—	
Results for the previous 1H (ended September 2025)	388,130	33,752	37,444	24,724	123.47

4. Revision of full-year performance forecasts for the fiscal year ending March 2026 (April 1, 2025 - March 31, 2026)

(1) Consolidated business forecasts

(Millions of yen)

	Net sales	Operating profit	Ordinary profit	Net profit attributable to owners of parent	Basic earnings per share (¥)
Previous forecast (A) (announced August 7, 2025)	750,000	46,000	50,000	36,000	184.87
Revised forecast (B)	730,000	44,000	50,000	△17,000	△87.30
Change (B-A)	△20,000	△2,000	0	△53,000	
Change (%)	△2.7%	△4.3%	0.0%	—	
Results for the previous year (ended March 2025)	773,591	50,851	60,316	45,544	228.93

(2) Non-consolidated business forecasts

(Millions of yen)

	Net sales	Operating profit	Ordinary profit	Net profit	Basic earnings per share (¥)
Previous forecast (A) (announced May 12, 2025)	420,000	22,000	36,000	31,000	159.21
Revised forecast (B)	410,000	19,000	35,000	△21,000	△107.84
Change (B-A)	△10,000	△3,000	△1,000	△52,000	
Change (%)	△2.4%	△13.6%	△2.8%	—	
Results for the previous year (ended March 2025)	432,839	22,581	36,575	34,894	175.40

5. Reasons for Revisions

Main reasons for revising the forecasts as described above include a projection that full-year earnings will fall short of the previous forecasts due to the recording of impairment losses during the second quarter of the fiscal year ending March 31, 2026. The detail of the impairment losses is as presented in “1. Recording of Extraordinary Losses in Terms of Consolidated Operating Results” and “2. Recording of Extraordinary Losses in Terms of Non-Consolidated Operating Results” above.

Note: This document has been translated from the Japanese original for reference purpose only. In the event of any discrepancy between this translated document and the Japanese original, the original shall prevail.

The above forecasts are based on information currently available to MGC as of the date of the announcement of this document. Actual operating results may vary due to various factors.