

Company	JSP Corporation
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Notice Regarding Revisions to Consolidated Financial Forecasts and Year-End Dividend Forecast for the Fiscal Year Ending March 31, 2026

JSP Corporation (hereinafter “the Company”) hereby announces that it has revised its consolidated financial forecasts and year-end dividend forecast for the fiscal year ending March 31, 2026, which were previously announced on July 31, 2025, and April 30, 2025, respectively, as set forth below.

1. Revisions to Consolidated Financial Forecasts

(1) Revisions to consolidated financial forecasts for the fiscal year ending March 31, 2026 (April 1, 2025 – March 31, 2026).

	Net sales	Operating profit	Ordinary profit	Profit attributable to owners of parent	Basic earnings per share
Previous forecast (A)	Million yen 142,000	Million yen 6,000	Million yen 6,300	Million yen 4,800	Yen 183.15
Revised forecast (B)	143,000	7,000	7,400	5,800	221.31
Change (B-A)	1,000	1,000	1,100	1,000	
Change (%)	0.7	16.7	17.5	20.8	
(Reference) Actual consolidated results for the previous fiscal year (ended March 31, 2025)	142,250	6,888	7,311	5,066	193.31

(Assumptions)

		Previous forecast	Revised forecast
Dubai crude oil price (USD/bl)		70	65
Exchange rate	JPY/USD	145	150
	JPY/EUR	165	170
	JPY/CNY	20.0	20.9

*Exchange rates are the average rates for the period from January to December 2025.

(2) Reasons for the revisions

Regarding the consolidated financial forecasts for the fiscal year ending March 31, 2026, the Company had expected that a challenging market environment would persist, including a decline in demand for automotive applications in North America against the backdrop of tariff policies and other factors. However, since sales of Advanced Material products primarily driven by ARPRO remained firm in both the automotive and non-automotive fields, net sales, operating profit, ordinary profit, and profit attributable to owners of parent are now expected to exceed the previously announced forecasts.

2. Revision to dividend forecast

Distributing earnings to shareholders is one of the highest priorities of JSP. Our policy is to place emphasis on stable and consistent dividend payments and to aim for using capital more efficiently and increasing distributions of earnings to shareholders.

In accordance with the above policy, taking into account today's announced revisions to consolidated financial forecasts, and having regard to the Company Group's financial condition, the Company has revised its forecast for the year-end dividend for the fiscal year ending March 31, 2026 to 50 yen per share, representing an increase of 10 yen from the previous forecast. As a result, the annual dividend forecast will be 90 yen per share.

	Dividends per share		
	Second quarter-end	Fiscal year-end	Annual
Previous forecast (announced on April 30, 2025)		40 yen	80 yen
Revised forecast		50 yen	90 yen
Result for Fiscal year ending March 31, 2026	40 yen		
Results for Fiscal year ended March 31, 2025	40 yen	40 yen	80 yen

(Notes) The above forecasts are based on information currently available to the Company and actual results and dividends may differ from these forecasts due to a variety of factors.