October 30, 2026

Company	JSP Corporation
Representative	Tomohiko Okubo, President & Representative Director
	(Securities code: 7942 Prime Market, Tokyo Stock Exchange)
Contact	Kazuhiro Nakajima, Director, Senior Executive Officer and General Manager Corporate Planning Division
	(TEL: +81-3-6212-6306)

Notice Regarding Revisions to Consolidated Financial Forecasts, Dividend from Surplus (Interim Dividend), and Revision to the Year-End Dividend Forecast for the Fiscal Year Ending March 31, 2027

JSP Corporation (hereinafter "the Company") hereby announces that it has revised its consolidated financial forecasts for the fiscal year ending March 31, 2027, which were previously announced on July 31, 2026, as set forth below.
The Company also announces that, at a meeting of its Board of Directors held on October 30, 2026, it resolved to pay an interim dividend and that it has revised the year-end dividend forecast, which was previously announced on April 30, 2026, as set forth below.

1. Revisions to Consolidated Financial Forecasts

(1) Revisions to consolidated financial forecasts for the fiscal year ending March 31,2027 (April 1, 2026 – March 31, 2027).

	Net sales	Operating profit	Ordinary profit	Profit attributable to owners of parent	Basic earnings per share
Previous forecast (A)	Million yen 168,000	Million yen 10,000	Million yen 10,200	Million yen 7,500	Yen 286.18
Revised forecast (B)	170,000	11,500	11,700	8,500	324.34
Change (B-A)	2,000	1,500	1,500	1,000	
Change (%)	1.2	15.0	14.7	13.3	
(Reference) Consolidated results for the fiscal year ended March 31, 2026	145,456	7,765	8,092	6,602	251.92

(2) Summary segment information

	Previous forecast for the fiscal year ending March 31,2027		Revised forecast for the fiscal year ending March 31, 2027	
	Net sales (Million yen)	Operating profit (Million yen)	Net sales (Million yen)	Operating profit (Million yen)
Extrusion Business	53,000	2,100	54,000	3,100
Bead Business	115,000	8,900	116,000	9,400
Subtotal	168,000	11,000	170,000	12,500
Adjustments	---	(1,000)	---	(1,000)
Total	168,000	10,000	170,000	11,500

(3) Future outlook and reasons for the revisions

The company has revised its consolidated financial forecasts for the fiscal year ending March 31, 2027, which were previously announced on July 31, 2026, for the following reasons.

The global economy in the fiscal year ending March 31, 2027 is assumed to generally recover to pre-conflict conditions by March 2027, with passage through the Strait of Hormuz expected to resume. However, it may take time for passage to stabilize. Efforts to secure stable supplies by diversifying crude oil and naphtha suppliers and transportation routes could increase procurement and transportation costs, affecting the Group's raw material purchase prices. Raw material prices, including crude oil prices, have declined since peaking in April but may remain at a high level. The outlook by segment based on these assumptions is as follows.

(Extrusion Business)

Sales volume for living material products and industrial material products remained firm in the first quarter due to a temporary increase in demand amid concerns about raw material supplies. For the full fiscal year, however, sales volume is expected to remain generally at the same level as the previous fiscal year. Demand for insulation materials for the building construction and housing markets increased in the first quarter, resulting in strong sales. Although demand was expected to ease after the first quarter increase, sales remained strong in the second quarter as well. Demand is expected to decline from the third quarter onward, partly due to rising raw material prices and inflation.

As a result, net sales in the Extrusion Business are expected to exceed the previous forecast, although sales volume is expected to fall short of the previous forecast, due to the effects of product price revisions in response to rising raw material prices. Profit is also expected to exceed the previous forecast, mainly due to progress in implementing product price revisions.

(Bead Business)

Sales volume for advanced material products, particularly ARPRO, is expected to remain strong, especially in Europe. Sales remained firm through the second quarter, supported by gains in market share of ARPRO RE, which is made using recycled raw materials, gained wider market

recognition. Demand was also supported by increased demand for EVs driven by soaring gasoline prices amid the situation in the Middle East and by government subsidy policies. Although demand is expected to stabilize from the third quarter onward, sales are expected to remain above the level assumed in the previous forecast.

As a result, net sales in the Bead Business are expected to exceed the previous forecast, mainly due to increased sales volume of advanced material products, particularly ARPRO, and product price revisions reflecting rising raw material prices. Profit is also expected to exceed the previous forecast, mainly due to increased sales in Europe.

2. Dividends of Surplus

(1) Interim dividend

	Final amount	Most recent dividend forecast (announced on April 30, 2026)	Results for the fiscal year ended March 31, 2026
Record date	September 30, 2026	Same as on the left.	September 30, 2025
Dividend per share	57 yen	50 yen	40 yen
Total amount of dividends	1,493 million yen	-	1,048 million yen
Effective date	December 4, 2026	-	December 4, 2025
Dividend resource	Retained earnings	-	Retained earnings

(2) Revision to year-end dividend forecast

Distributing earnings to shareholders is one of the highest priorities of the Company. 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 year-end dividend forecast for the fiscal year ending March 31, 2027 to 57 yen per share, representing an increase of 7 yen from the previous forecast. As a result, the annual dividend forecast will be 114 yen per share.

	Dividend per share		
	Second quarter-end	Fiscal Year-end	Annual
Previous forecast (announced on April 30, 2026)	50 yen	50 yen	100 yen
Revised forecast		57 yen	114 yen
Results for the fiscal year ending March 31, 2027	57 yen		
Results for the fiscal year ended March 31, 2026	40 yen	50 yen	90 yen

Note: The forward-looking statements, including forecasts of financial results, are based on information currently available to the Company and on certain assumptions deemed to be reasonable by the Company. Actual financial results may differ significantly due to fluctuations and uncertainties in the business environment and various other factors.