

**Notice of Extraordinary Income Expected to be Recorded and  
Revisions to Business Forecasts**

As a result of the implementation of the third-party allotment of new shares as announced in the "Notice of the (Second) Issuance of New Shares through Third-Party Allotment and Capital Investment (Acquisition of Fixed Assets) at an Equity-Method Affiliate for Manufacturing Semiconductor Wafers" dated April 15, 2021, there was a change in the equity interest of the equity-method affiliate (hereinafter referred to as "FTHW"). As a result of this change, the Group will record a gain on change in equity. As this gain on change in equity is expected to be recorded as an extraordinary income in the first quarter of the fiscal year ending March 2022, we have decided to revise the consolidated business forecasts for the fiscal year ending March 2022, disclosed in the "Summary of Business Results for the Fiscal Year Ended March 31, 2021 [Japan GAAP] (Consolidated)" dated May 14, 2021. Details are as follows.

**1. Extraordinary income expected to be recorded**

Our group's gain on change in equity is approximately 4.5 billion yen. This was estimated based on approximately 1.5 billion yuan (approx. 25.9 billion yen) that we have confirmed the payment as of May 31, 2021, out of the total amount of 3 billion yuan (approx. 51.5 billion yen) issued in the second third-party allotment by FTHW. This gain will be recorded as extraordinary income in the first quarter of the fiscal year ending March 2022, but this amount may change depending on the status of the payment in the future and the financial results for the first quarter of the fiscal year ending March 2022. With this, we have decided to revise our consolidated business forecasts reflecting the gain on change in equity based on the above paid-in amount, which we have confirmed at this time.

**2. Revisions to consolidated business forecasts**

(1) Revisions to consolidated business forecasts for the cumulative second quarter of the fiscal year ending March 2022 (April 1, 2021 – September 30, 2021)

	Net sales	Operating income	Ordinary income	Net income attributable to owners of parent	Net income per share
Previous forecasts (A)	Million yen 51,000	Million yen 7,900	Million yen 7,200	Million yen 4,100	Yen 109.90
Revised forecasts (B)	51,000	7,900	7,200	8,600	230.53
Change (B-A)	0	0	0	4,500	
Change rate (%)	0.0%	0.0%	0.0%	109.8%	
(Reference) Previous 2Q results (FY3/21 2Q)	41,595	3,913	2,824	70	1.91

June 2, 2021

## (2) Revisions to consolidated full-year business forecasts for the fiscal year ending March 2022

(April 1, 2021 to March 31, 2022)

	Net sales	Operating income	Ordinary income	Net income attributable to owners of parent	Net income per share
Previous forecasts (A)	Million yen 105,000	Million yen 15,000	Million yen 13,600	Million yen 7,800	Yen 209.09
Revised forecasts (B)	105,000	15,000	13,600	12,300	329.71
Change (B-A)	0	0	0	4,500	
Change rate (%)	0.0%	0.0%	0.0%	57.7%	
(Reference) Previous results (FY3/21)	91,312	8,730	7,317	7,371	198.44

## (3) Reasons for revisions

In light of the recording of extraordinary income (approximately 4.5 billion yen) in the first quarter of the fiscal year ending March 2022, we have revised its forecasts for net income attributable to owners of parent for the second quarter (cumulative) to 8,600 million yen (up 4,500 million yen from the previous forecast) and for the full year to 12,300 million yen (up 4,500 million yen from the previous forecast) for the full year. We have also revised net income per share for the second quarter (cumulative) to 230.53 yen (up 120.63 yen from the previous forecast) and for the full year to 329.71 yen (up 120.62 yen from the previous forecast).