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Notice Regarding Upward Revision of Financial Results Forecasts and Recognition of Extraordinary Losses

Achilles Corporation (the “Company”) announces that, considering the recent performance trends, it has decided to revise upward the full-year consolidated and non-consolidated financial results forecasts for the fiscal year ending March 31, 2026 (April 1, 2025 through March 31, 2026), which were announced on November 12, 2025, as described below.

Additionally, the Company recorded extraordinary losses in the consolidated and non-consolidated financial results for the nine months ended December 31, 2025, as outlined below.

1. Revision of the financial results forecasts for the fiscal year ending March 31, 2026

(1) Revision of the consolidated financial results forecasts (April 1, 2025 to March 31, 2026)

	Net sales	Operating profit	Ordinary profit	Profit attributable to owners of parent	Basic earnings per share
Previously announced forecasts (A)	Millions of yen 81,000	Millions of yen 1,800	Millions of yen 1,750	Millions of yen 1,450	Yen 106.10
Revised forecasts (B)	81,000	2,300	2,550	1,450	106.10
Difference (B-A)	0	500	800	0	
Change (%)	—	27.8	45.7	—	
(Reference) Actual consolidated results for the fiscal year ended March 31, 2025	79,093	(436)	(220)	427	30.67

(2) Revision of the non-consolidated financial results forecasts (April 1, 2025 to March 31, 2026)

	Net sales	Operating profit	Ordinary profit	Profit	Basic earnings per share
Previously announced forecasts (A)	Millions of yen 64,000	Millions of yen 1,150	Millions of yen 1,900	Millions of yen 1,150	Yen 84.14
Revised forecasts (B)	64,000	1,650	2,700	1,150	84.15
Difference (B-A)	0	500	800	0	
Change (%)	—	43.5	42.1	—	
(Reference) Actual non-consolidated results for the fiscal year ended March 31, 2025	62,705	554	1,322	1,514	108.56

(3) Reasons for revisions to financial results forecasts

Regarding the full-year consolidated and non-consolidated financial results forecasts, net sales are expected to continue growing, primarily in films for the life sciences field and in industrial materials for the semiconductor-related field, and therefore remain unchanged from the previous forecasts. Operating profit and ordinary profit are expected to exceed the previous forecasts, mainly based on the results for the nine months ended December 31, 2025, despite the anticipated continuation of uncertain conditions such as the impact of raw material prices and energy costs, the impact of U.S. tariff policies, and significant exchange rate fluctuations. The forecast for profit attributable to owners of parent has been left unchanged from the previous forecasts despite the increased forecasts for operating profit and ordinary profit, due to the recognition of an impairment loss for fixed assets in the Disaster Response business.

2. Recording of extraordinary losses (consolidated and non-consolidated)

We assessed the recoverability of the asset group comprising the Disaster Response business in Business Division 2 of the Company in accordance with the Guidance on Accounting Standard for Impairment of Fixed Assets. As a result, it was determined that delays had arisen in achieving the earnings projected under the original business plan and that more time would be needed to achieve the plan. Accordingly, the Company recorded an impairment loss of 905 million yen as an extraordinary loss in the consolidated and non-consolidated financial results for the nine months ended December 31, 2025.

(Note) The above financial results forecasts are based on information currently available to the Company as of the date of this notice, and actual results may vary from these forecasts in the future due to various factors.