

Company name: **Toagosei Co., Ltd.** (Code number: 4045)
 Representative: Futoshi Hashimoto
 President and Representative Director
 Contact: Yoshitaka Suzuki, General Manager
 Investor Relations & Public Relations Sec.
 TEL: +81-3-3597-7215

Toagosei Co., Ltd. Announces the Posting of Extraordinary Losses and Performance Forecast Revisions

Based on the posting of extraordinary losses, Toagosei has revised the performance forecast for the fiscal year ended December 31, 2009, announced on April 27, 2009. The details are shown below.

1. Posting of Extraordinary Losses

Toagosei has decided to cease from manufacturing of Chlorinated Organic Solvents by the end of this year, as a course of the restructuring of Commodity Chemicals Business. As a result of this decision, the Company posts extraordinary losses of 1.8 billion yen for the impairment loss on property, plant and equipment. However, the Company will continue Chlorinated Organic Solvents business by outsourcing of those materials.

2. Revised of the Consolidated Performance Forecast

(1) **First half of Fiscal 2009** (from January 1, 2009 to June 30, 2009) (Millions of yen)

	Sales	Operating income	Ordinary income	Net income	Net income per share (yen)
Previous Forecast (A)	63,000	1,500	1,700	(500)	(1.93)
Revised Forecast (B)	63,000	1,500	1,700	(1,600)	(6.22)
Variance of Amount (B-A)	-	-	-	(1,100)	-
Variance in Percentage	-	-	-	-	-
(Reference) Results of first half, 2008	81,463	5,965	6,171	2,834	10.86

(2) **Full-Year of Fiscal 2009** (from January 1, 2009 to December 31, 2009) (Millions of yen)

	Sales	Operating income	Ordinary income	Net income	Net income per share (yen)
Previous Forecast (A)	135,000	6,400	6,600	2,000	7.74
Revised Forecast (B)	135,000	6,400	6,600	900	3.50
Variance of Amount (B-A)	-	-	-	(1,100)	-
Variance in Percentage	-	-	-	(55.0)	-
(Reference) Results of fiscal 2008	162,615	11,668	11,057	1,895	7.27

3. Non Consolidated

(1) **First half of Fiscal 2009** (from January 1, 2009 to June 30, 2009) (Millions of yen)

	Sales	Operating income	Ordinary income	Net income	Net income per share (yen)
Previous Forecast (A)	29,500	200	1,100	0	0.00
Revised Forecast (B)	29,500	200	1,100	(1,100)	(4.28)
Variance of Amount (B-A)	-	-	-	(1,100)	-
Variance in Percentage	-	-	-	-	-
(Reference) Results of first half, 2008	42,075	3,388	4,317	2,733	10.47

(2) Full-Year of Fiscal 2009 (from January 1, 2009 to December 31, 2009) (Millions of yen)

	Sales	Operating income	Ordinary income	Net income	Net income per share (yen)
Previous Forecast (A)	64,000	2,300	3,900	2,100	8.12
Revised Forecast (B)	64,000	2,300	3,900	1,000	3.89
Variance of Amount (B-A)	-	-	-	(1,100)	-
Variance in Percentage	-	-	-	(52.4)	-
(Reference) Results of fiscal 2008	84,105	6,769	8,108	1,808	6.93

4. Reason for the revision

Due to the posting of extraordinary losses, the Company expects its net income to be lower than previous forecast.

*** Cautions pertaining to the appropriate use of performance forecasts and other particular items**

The performance forecast and other forward-looking statements contained in this material have been prepared on the basis of information available at this point and certain assumptions which are judged to be rational, and may be substantially different from the actual performance etc. because of various factors that may arise from now on. In addition, the forecast numbers of net income per share are not considered any schedule of acquisition of treasury stock.