

February 8, 2012

Taiyo Nippon Sanso Corporation

Notice Concerning the Posting of an Extraordinary Gain and Revisions to Business Performance Forecasts

In light of the posting of an extraordinary gain and recent trends in its business results, Taiyo Nippon Sanso Corporation (“Taiyo Nippon Sanso” or “the Company”) has decided to revise its business performance forecasts for fiscal year 2012, ending March 31, 2012, previously announced on May 11, 2011. Brief details are presented as follows

1. The Posting of an Extraordinary Gain and Pertinent Details

- Gain on the transfer of certain businesses

As outlined in the press release “Notice Concerning Transfer of the SDS Business,” (in Japanese only) issued on November 1, 2011, Matheson Tri-Gas, Inc. (“MTG”), the Company’s wholly-owned U.S.-based subsidiary, signed an agreement with Advanced Technology Materials, Inc. (“ATMI”) to terminate its licensing arrangements and global marketing rights with respect to the Safe Delivery Source (“SDS”) and Vacuum Actuated Cylinder (“VAC”) gases used in the ion implantation process. Moreover, Taiyo Nippon Sanso reached an agreement to transfer each of the SDS and VAC businesses to ATMI for all world markets excluding Japan. Having recently determined the compensation applicable to the aforementioned transfer, the Company has posted an extraordinary gain of ¥6.6 billion to its consolidated statements of income for the third quarter of fiscal year 2012.

2. Revised forecast

Revised consolidated business performance forecast for fiscal year 2012 (April 1, 2011 - March 31, 2012)

	Net sales	Operating income	Ordinary income	Net income	Earnings per share
	(¥ million)	(¥ million)	(¥ million)	(¥ million)	(Yen)
Previous forecast (A)	493,000	35,000	32,000	17,700	44.28
Current forecast (B)	476,000	30,000	29,000	19,500	49.13
Change (B-A)	(17,000)	(5,000)	(3,000)	1,800	
Percentage change (%)	(3.4)	(14.3)	(9.4)	10.2	
Reference: Figures for FY2011	483,620	35,468	34,167	12,736	31.86

Reasons for the Revision

Shipments of specialty gases to customers operating in electronics-related business fields are projected to fall below initial expectations. At the same time, revenues from electronics-related installations as well as sales of semiconductor manufacturing equipment are also anticipated to fall short of original forecasts. On this basis, net sales, operating income and ordinary income are projected to come in at figures below previous estimates. On the other hand, and as outlined earlier in this release, net income is anticipated to exceed previous forecasts due mainly to the gain on transfer of certain businesses by the Company's U.S.-based subsidiary.

Note: The above business performance forecasts are based on information available to the management of the Company as of the time of writing, and may differ from actual performance figures owing to a number of factors that may materialize subsequent to this announcement.