



Covalent Materials Corporation
Nissei Bldg, 6-3, Osaki 1-chome, Shinagawa-ku,
Tokyo 141-0032, Japan

[Translation]

November 15, 2012

To Whom It May Concern

Covalent Materials Corporation

Re: Delay of announcement of consolidated financial results
for the six-months ended September 30, 2012

Covalent Materials Corporation (the “Company”) had previously planned to disclose its consolidated financial results for the six months ended September 30, 2012 (the “Financials”) on November 15, 2012. However, due to changes in accounting policies related to particular ledger accounts, the Company hereby announces that it will be delaying such disclosures of its Financials.

The Company intends to disclose its Financials on or around November 30, 2012 once accounting policies for the ledger accounts mentioned above are determined.

The Company would like to express its most sincere apologies for any inconvenience caused by this delay.

* For inquiries regarding this matter:

Accounting & Finance, Finance Group,
Covalent Materials Corporation

For English communication, please contact us at the E-mail address below.

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