



NEWS RELEASE

November 21, 2005

**Tosoh Announces First Half Consolidated Results FY2005
(April 1, 2005 – September 30, 2005)**

Summary of first half results and comparison with previous fiscal year

First Half Consolidated Results FY2005 (April 1, 2005 – September 30, 2005)

	Net Sales		Operating Income		Ordinary Income*	
	JPY millions	%**	JPY millions	%	JPY millions	%
FY05 - 04.01.05-09.30.05	304,056	11.6	21,601	(2.0)	23,158	5.6
FY04 - 04.01.04-09.30.04	272,445	20.1	22,032	201.5	21,925	477.6
FY04 - 04.01.04-03.31.05	588,331		56,898		55,757	

* Based on standard accounting practices in Japan, "Ordinary Income" represents income before extraordinary items and taxes. Extraordinary items include, for example, gain (loss) on the sale of fixed assets and gain (loss) on the sale of stock.

** Net Sales, Operating Income, Ordinary Income, and Net Income percentages indicate increases over the previous fiscal year.

	Net Income		Net Income Per Share
	JPY millions	%	JPY
FY05 - 04.01.05-09.30.05	12,633	1.7	21.13
FY04 - 04.01.04-09.30.04	12,427	274.1	20.78
FY04 - 04.01.04-03.31.05	29,533		49.09

Consolidated Financial Position

	Total Assets	Shareholders' Equity	Ratio of Shareholders' Equity to Total Assets	Shareholders' Equity Per Share
	JPY millions	JPY millions	%	JPY
FY05 - 04.01.05-09.30.05	614,689	140,224	22.8	234.59
FY04 - 04.01.04-09.30.04	570,330	108,304	19.0	181.10
FY04 - 04.01.04-03.31.05	603,208	127,992	21.2	213.79

Consolidated Cash Flow

	Cash Flow from Operating Activities	Cash Flow from Investing Activities	Cash Flow from Financing Activities	Cash & Cash Equivalents at End of Period
	JPY millions	JPY millions	JPY millions	JPY millions
FY05 - 04.01.05-09.30.05	6,290	(22,881)	14,907	17,038
FY04 - 04.01.04-06.30.04	13,423	(19,779)	6,234	16,911
FY04 - 04.01.04-03.31.05	44,779	(36,093)	(7,192)	18,572

TOSOH CORPORATION

3-8-2 Shiba, Minato-ku,
Tokyo 105-8623 JAPAN
Tel: +81-3-5427-5118 Fax: +81-3-5427-5198
E-mail: info@tosoh.co.jp Webpage: www.tosoh.com

Page 1
November 21, 2005

Forecast for Fiscal Year 2005 (April 1, 2005 - March 31, 2006)

	Net Sales	Operating Income	Ordinary Income	Net Income
	JPY millions	JPY millions	JPY millions	JPY millions
Year-end	635,000	48,000	47,000	27,000

Tosoh Corporation

Headquartered in Tokyo, Japan, Tosoh Corporation is a diversified global chemical and specialty materials company. Founded in 1935, the Company has expanded its reach into high value-added businesses such as fine chemicals, scientific instrumentation, thin film materials, and quartzware. Tosoh is a multibillion-dollar corporation that employs more than 9,000 people worldwide. The Company is listed on the Tokyo Stock Exchange.

Stock Exchange Ticker Symbol: 4042

For more information, please contact:

Michael Hoover
International Public Relations
Tosoh Corporation
m_hoover@tosoh.co.jp
Tel: +81-3-5427-5118
Fax: +81-3-5427-5198
www.tosoh.com

Disclaimer

This document contains forward-looking statements, including without limitation, statements concerning product development, objectives, goals, and commercial introduction, which involve certain risks and uncertainties. The forward-looking statements are also identified through use of the word "anticipates," and other words of similar meaning. Actual results may differ significantly from the expectations contained in the forward-looking statements.

TOSOH CORPORATION

3-8-2 Shiba, Minato-ku,
Tokyo 105-8623 JAPAN
Tel: +81-3-5427-5118 Fax: +81-3-5427-5198
E-mail: info@tosoh.co.jp Webpage: www.tosoh.com