

# Summary of Consolidated Financial Results [Japanese GAAP] For the First Quarter of the Fiscal Year Ending March 31, 2026

July 31, 2025

Listed company: Nippon Kayaku Co., Ltd. (URL <https://www.nipponkayaku.co.jp/english/>)

Listed stock exchange: Prime Market, Tokyo Stock Exchange

Code No.: 4272

Representative (name, position): Shigeyuki Kawamura, President

Director in charge of inquiries: Tsutomu Kawamura, Senior Director, General Manager of Finance & Accounting Division

Scheduled date for start of dividend payments: –

Preparation of supplementary materials for quarterly financial results: Yes

Quarterly results presentation meeting: Yes (for securities analysts and institutional investors)

## 1. Consolidated Business Results for the First Quarter of Fiscal Year Ending March 31, 2026 (April 1, 2025– June 30, 2025)

(Figures shown are rounded down to the nearest million yen.)

### (1) Consolidated Operating Results

(Percentages indicate amount of change from the same period of the previous fiscal year.)

	Net sales		Operating income		Ordinary income		Profit attributable to owners of parent	
	Million yen	%	Million yen	%	Million yen	%	Million yen	%
First quarter of fiscal year ending March 31, 2026	54,758	2.1	4,367	(21.6)	4,067	(44.1)	4,292	20.3
First quarter of fiscal year ended March 31, 2025	53,645	10.4	5,570	138.6	7,278	74.2	3,566	34.0

Note: Comprehensive income

First quarter of fiscal year ending March 31, 2026: 5,111 million yen ((45.5%))

First quarter of fiscal year ended March 31, 2025: 9,374 million yen ((26.6%))

	Profit attributable to owners of parent per share—primary	Profit attributable to owners of parent per share—diluted
	Yen	Yen
First quarter of fiscal year ending March 31, 2026	27.29	27.29
First quarter of fiscal year ended March 31, 2025	21.52	21.52

### (2) Consolidated Financial Position

	Total assets	Net assets	Equity ratio
	Million yen	Million yen	%
As of June 30, 2025	375,501	261,998	69.5
As of March 31, 2025	373,708	268,520	71.6

Reference: Equity As of June 30, 2025: 261,066 million yen  
As of March 31, 2025: 267,528 million yen

## 2. Status of Dividends

	Dividend amount per share				
	End of first quarter	End of second quarter	End of third quarter	End of year	Year
	Yen				
Fiscal year ended March 31, 2025	—	22.50	—	37.50	60.00
Fiscal year ending March 31, 2026	—				
Fiscal year ending March 31, 2026 (forecast)		30.00	—	30.00	60.00

Note: Changes to the most recent dividend forecast: None

## 3. Consolidated Business Results Forecasts for the Fiscal Year Ending March 31, 2026 (April 1, 2025–March 31, 2026)

(Percentages indicate amount of change from the same period of the previous fiscal year.)

	Net sales		Operating income		Ordinary income		Profit attributable to owners of parent		Profit attributable to owners of parent per share
	Million yen	%	Million yen	%	Million yen	%	Million yen	%	Yen
First half	111,700	2.4	9,600	(14.0)	9,600	(17.7)	10,000	67.4	63.99
Full year	234,600	5.4	20,000	(2.0)	19,700	(11.5)	17,400	(0.6)	113.60

Note: Changes to the most recent forecast for consolidated business results: None

### Notes

- (1) Significant changes in subsidiaries during the first quarter (changes in designated subsidiaries that result in changes in scope of consolidation): None
- (2) Adoption of special accounting methods for presenting the quarterly consolidated financial statements: None
- (3) Changes to accounting policies and estimates and restatement
  - [1] Changes to accounting policies associated with revision of accounting standards or similar items: None
  - [2] Changes other than [1]: None
  - [3] Changes to accounting estimates: None
  - [4] Restatements: None
- (4) Number of shares issued (common stock)
  - [1] Number of shares issued at end of the fiscal period (including treasury stock)
    - As of June 30, 2025: 160,000,000 shares
    - As of March 31, 2025: 165,003,570 shares
  - [2] Number of treasury stock at end of the fiscal period
    - As of June 30, 2025: 4,387,416 shares
    - As of March 31, 2025: 5,117,318 shares
  - [3] Average number of shares during the fiscal period (cumulative)
    - First quarter of fiscal year ending March 31, 2026: 157,280,496 shares
    - First quarter of fiscal year ended March 31, 2025: 165,728,245 shares

\* Accompanying quarterly summary financial statements audited by a certified public accountant or audit firm: None

\* Analysis related to appropriate use of the business forecasts, and other notes

(Disclaimer concerning forward-looking statements)

The information in this report constitutes forward-looking statements regarding future events and performance. This information is based on the beliefs and assumptions of management in light of information currently available to it at the time of announcement and subject to a number of uncertainties that may affect future results. Actual business results may differ substantially from the forecasts herein due to various factors. For matters pertaining to business forecasts, please refer to “(3) Analysis of Forward-looking Statements, Including Consolidated Business Forecasts” on page 3 of the Supplementary Information.

(How to obtain the materials for the briefing on quarterly financial results)

We have scheduled a teleconference for securities analysts and institutional investors on Thursday, July 31, 2025.

The materials for the briefing will be posted on the corporate website.