

Note: This document has been translated from the Japanese original for reference purposes only. In the event of any discrepancy between this translated document and the Japanese original, the original shall prevail.

April 23, 2026

Company name: DAIICHI KIGENSO KAGAKU KOGYO CO., LTD.  
 Representative: Hiroshi Kokubu  
 Chairman of the Board, Chief Executive Officer  
 (Securities code 4082; Prime Market, Tokyo Stock Exchange)  
 Contact: Kimio Ouchi  
 Director, Member of the Board; Managing Executive Officer; General Manager, Administration Unit  
 Telephone: +81-6-6206-3311

## Notice of Revisions to Earnings Forecasts and Recording of Non-operating Income and Non-operating Expenses

DAIICHI KIGENSO KAGAKU KOGYO CO., LTD. (the “Company”) hereby announces the following revisions to its consolidated earnings forecasts for the fiscal year ended March 31, 2026, which were announced on February 12, 2026, as set forth below. The Company also announces that it expects to record non-operating income and non-operating expenses in the fourth quarter of the fiscal year ended March 31, 2026 (from January 1, 2026 to March 31, 2026).

### 1. Fiscal year ended March 31, 2026 (April 1, 2025 to March 31, 2026)

	Net sales	Operating profit	Ordinary profit	Profit attributable to owners of parent	Basic earnings per share
Previously announced forecast (A)	Millions of yen 35,300	Millions of yen 3,200	Millions of yen 2,400	Millions of yen 1,700	Yen 70.16
Revised forecast (B)	35,750	3,480	3,250	2,500	103.26
Change (B - A)	450	280	850	800	—
Change (%)	1.3	8.8	35.4	47.1	—
(Reference) Results for the fiscal year ended March 31, 2025	33,641	2,282	632	792	32.64

(Reason for revision to earnings forecasts)

During the fiscal year (from April 1, 2025 to March 31, 2026), the Group’s sales remained solid, and as a result, net sales and operating profit are expected to exceed the earnings forecasts.

In addition, ordinary profit is expected to significantly exceed the earnings forecasts due to the impact of fluctuations in foreign exchange rates. Specifically, compared with the exchange rate assumption used in the earnings forecasts of 151 yen per US dollar, the Japanese yen remained on a weakening trend from the beginning of 2026, and the Company recorded foreign exchange gains on foreign currency-denominated assets and liabilities held by the Company. Accordingly, profit attributable to owners of parent is also expected to exceed the earnings forecasts due to the impact of foreign exchange fluctuations.

There is no change to the forecast for the year-end dividend with March 31, 2026 as the record date.

## 2. Details of non-operating income and non-operating expenses

During the nine months ended December 31, 2025 (from April 1, 2025 to December 31, 2025), the Company recorded foreign exchange gains of 164 million yen as non-operating income. Subsequently, as a result of movements in the foreign exchange market, the Company recorded foreign exchange gains of 444 million yen in the fourth quarter of the fiscal year ended March 31, 2026 (from January 1, 2026 to March 31, 2026). These gains arose from foreign currency-denominated assets and liabilities held by the Company.

As a result of the above, foreign exchange gains recorded as non-operating income for the fiscal year totaled 609 million yen. Of the 609 million yen in foreign exchange gains, 227 million yen represents foreign exchange gains on long-term accounts receivable related to our Vietnam operations. Since the full amount of this long-term receivable has been recorded as an allowance for doubtful accounts, the same amount—227 million yen—was recorded as non-operating expenses (provision of allowance for doubtful accounts). In addition, to mitigate foreign exchange fluctuation risk related to foreign currency-denominated loans receivable to our Vietnamese subsidiary, the Company entered into derivative transactions and recorded non-operating expenses (loss on valuation of derivatives) of 301 million yen. As a result, effective foreign exchange gains or losses for the fiscal year resulted in foreign exchange gains of 80 million yen. In addition to the above derivative transactions, the Company has introduced forward exchange contracts for receivables arising from ordinary commercial transactions as a measure to address foreign exchange fluctuation risk associated with the uncertainty of the future foreign exchange market.

Note: The forecast figures stated above are based on information available and assumptions the Company deems reasonable at the time of this announcement. Actual results may differ from the forecast figures.