November 10, 2026

To whom it may concern,

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Notice of Revision to Financial Forecasts

In light of recent business trends, Nippon Kayaku Co., Ltd. has revised its consolidated financial forecast announced on August 3, 2026, as set forth below.

1. Revision of the Consolidated Financial Forecast for the Fiscal Year Ending March 31, 2027 (April 1, 2026 to March 31, 2027)

	Net sales	Operating income	Ordinary income	Profit attributable to owners of parent	Profit attributable to owners of parent per share
Previous forecast (A)	Million yen 270,900	Million yen 27,300	Million yen 27,000	Million yen 22,900	Yen 158.66
Revised forecast (B)	277,800	28,700	27,900	24,100	167.01
Change (B-A)	6,900	1,400	900	1,200	
Percentage change (%)	2.5	5.1	3.3	5.2	
(Reference) Previous results (the fiscal year ended March 31, 2026)	241,851	22,454	25,478	24,641	161.18

2. Reason for the Revision

With respect to the consolidated financial forecast for the fiscal year ending March 31, 2027, net sales, operating income and ordinary income are expected to exceed the previous forecast, mainly due to strong demand in the semiconductor market, particularly in the Functional Materials Business.

Profit attributable to owners of parent is also expected to exceed the previous forecast, primarily because the gain on bargain purchase resulting from the acquisition of Sanko Chemical Industry Co., Ltd. as a consolidated subsidiary exceeded the amount initially anticipated.

Please note that this gain on bargain purchase is based on provisional accounting treatment because the purchase price allocation has not yet been completed.

Note: The forecasts contained in this document are based on information available as of the date of publication of this document. Actual results may differ materially from these forecasts due to various factors.