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July 2, 2026

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Notice Concerning Revisions to Financial Results Forecasts and Dividend Forecast

OSAKA ORGANIC CHEMICAL INDUSTRY LTD. (the "Company") hereby announces that it has revised the consolidated financial results forecasts and dividend forecast announced on January 8, 2026, based on the recent performance trends. The details are described below. The Company also announces the revised non-consolidated forecasts, as well as the non-consolidated financial results for the six months ended May 31, 2025 and the fiscal year ended November 30, 2025.

● Revision to financial results forecasts

Revision to consolidated financial results forecast figures for the six months ended May 31, 2026 (December 1, 2025 to May 31, 2026)

	Net sales	Operating profit	Ordinary profit	Profit attributable to owners of parent	Basic earnings per share
	Millions of yen	Millions of yen	Millions of yen	Millions of yen	Yen
Previous forecast (A)	18,200	3,100	3,200	2,200	107.50
Revised forecast (B)	20,000	4,400	4,550	3,050	150.00
Change (B-A)	1,800	1,300	1,350	850	
Change (%)	9.9	41.9	42.2	38.6	
(Reference) Results for the six months ended May 31, 2025	17,400	2,922	3,040	2,132	103.71

Revision to consolidated financial results forecast figures for the fiscal year ending November 30, 2026 (December 1, 2025 to November 30, 2026)

	Net sales	Operating profit	Ordinary profit	Profit attributable to owners of parent	Basic earnings per share
Previous forecast (A)	Millions of yen 37,500	Millions of yen 6,400	Millions of yen 6,600	Millions of yen 4,500	Yen 220.00
Revised forecast (B)	39,000	7,500	7,700	5,200	255.50
Change (B-A)	1,500	1,100	1,100	700	
Change (%)	4.0	17.2	16.7	15.6	
(Reference) Results for the previous fiscal year (fiscal year ended November 30, 2025)	36,265	6,187	6,557	6,887	336.68

Revision to non-consolidated financial results forecast figures for the six months ended May 31, 2026 (December 1, 2025 to May 31, 2026)

	Net sales	Ordinary profit	Profit	Basic earnings per share
Previous forecast (A)	Millions of yen -	Millions of yen -	Millions of yen -	Yen -
Revised forecast (B)	16,990	4,150	3,040	149.50
Change (B-A)	-	-	-	
Change (%)	-	-	-	
(Reference) Results for the six months ended May 31, 2025	14,794	2,791	2,159	105.04

Revision to non-consolidated financial results forecast figures for the fiscal year ending November 30, 2026 (December 1, 2025 to November 30, 2026)

	Net sales	Ordinary profit	Profit	Basic earnings per share
Previous forecast (A)	Millions of yen -	Millions of yen -	Millions of yen -	Yen -
Revised forecast (B)	32,500	6,600	4,800	235.80
Change (B-A)	-	-	-	
Change (%)	-	-	-	
(Reference) Results for the previous fiscal year (fiscal year ended November 30, 2025)	30,968	5,694	6,556	320.48

Reason for the revision

With regard to the financial results for the six months ended May 31, 2026, sales of semiconductor materials, primarily for ArF resists, remained strong, and sales related to electronic materials increased, while sales of high-purity special solvents at subsidiaries remained strong. Consequently, net sales are expected to exceed the previous forecast. In addition, due to growing demand, as well as the progress of price pass-through measures to cope with cost increases arising from the deteriorating situation in the Middle East, operating profit, ordinary profit, and profit attributable to owners of parent are expected to significantly exceed the previous forecast.

With regard to the financial results for the fiscal year ending November 30, 2026, net sales, operating profit, ordinary profit, and profit attributable to owners of parent are expected to exceed the previous forecast, following the revision to the financial results forecast for the six months ended May 31, 2026.

(Note) The above financial results forecasts are based on information available as of the date of release of this document. Actual results may differ from forecasts due to various factors in the future.

● Revision to dividend forecast

	Annual dividends				
	1st quarter-end	2nd quarter-end	3rd quarter-end	Year-end	Total
Previous forecast (announced on January 8, 2026)	Yen -	Yen 40.00	Yen -	Yen 40.00	Yen 80.00
Revised forecast	-	43.00	-	43.00	86.00
Results for the current fiscal year	-	-	-		
Results for the previous fiscal year (fiscal year ended November 30, 2025)	-	35.00	-	40.00	75.00

Reason for the revision

The priorities of the Company are strengthening financial soundness and the foundation for business operations from a long-term perspective and making steady and consistent distributions of earnings to shareholders. We will determine dividend amounts according to our business performance, while maintaining balance by considering factors such as the enhancement of internal reserves for the Company's business performance and future business plans, with a payout ratio of 40% as a key guideline.

The second quarter-end dividend per share and year-end dividend per share for the fiscal year ending November 30, 2026 were initially projected at 40 yen each (80 yen annually). However, as stated in the above revision to the financial results forecasts, the Company expects its performance to significantly exceed the previous forecast. Accordingly, the dividends will be increased by 3 yen each to 43 yen (86 yen annually).

(Note) The above dividend forecast is based on information available as of the date of release of this document. Actual dividends may differ from forecasts due to various factors in the future.