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October 9, 2026

Consolidated Financial Results for the Nine Months Ended August 31, 2026 (Under Japanese GAAP)

Company name: OSAKA ORGANIC CHEMICAL INDUSTRY LTD.
Listing: Tokyo Stock Exchange
Securities code: 4187
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Representative: Masayuki Ando Representative Director and CEO
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Scheduled date to commence dividend payments: -
Preparation of supplementary material on financial results: Yes
Holding of financial results briefing: None

(Yen amounts are rounded down to millions, unless otherwise noted.)

1. Consolidated financial results for the nine months ended August 31, 2026 (from December 1, 2025 to August 31, 2026)

(1) Consolidated operating results (cumulative) (Percentages indicate year-on-year changes.)

	Net sales		Operating profit		Ordinary profit		Profit attributable to owners of parent	
Nine months ended	Millions of yen	%	Millions of yen	%	Millions of yen	%	Millions of yen	%
August 31, 2026	32,293	21.0	7,578	63.6	7,893	62.9	5,325	55.0
August 31, 2025	26,699	12.3	4,631	54.5	4,844	57.9	3,435	22.1

Note: Comprehensive income For the nine months ended August 31, 2026: ¥ 7,208 million [90.0%]
For the nine months ended August 31, 2025: ¥ 3,792 million [30.0%]

	Basic earnings per share	Diluted earnings per share
Nine months ended	Yen	Yen
August 31, 2026	261.86	-
August 31, 2025	167.63	-

(2) Consolidated financial position

	Total assets	Net assets	Equity-to-asset ratio
As of	Millions of yen	Millions of yen	%
August 31, 2026	68,284	56,144	80.6
November 30, 2025	63,713	50,536	78.0

Reference: Equity
As of August 31, 2026: ¥ 55,043 million
As of November 30, 2025: ¥ 49,700 million

2. Cash dividends

	Annual dividends per share				
	First quarter-end	Second quarter-end	Third quarter-end	Fiscal year-end	Total
	Yen	Yen	Yen	Yen	Yen
Fiscal year ended November 30, 2025	-	35.00	-	40.00	75.00
Fiscal year ending November 30, 2026	-	43.00	-		
Fiscal year ending November 30, 2026 (Forecast)				50.00	93.00

Note: Revisions to the forecast of cash dividends most recently announced: Yes

3. Consolidated financial result forecasts for the fiscal year ending November 30, 2026 (from December 1, 2025 to November 30, 2026)

(Percentages indicate year-on-year changes.)

	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
Full year	42,500	17.2	9,300	50.3	9,600	46.4	6,600	(4.2)	325.00

Note: Revisions to the financial result forecast most recently announced: Yes

*** Notes**

(1) Significant changes in the scope of consolidation during the period: Yes

Newly included: 1 company (Visnex Chemicals Corporation)

Excluded: - companies ( )

(2) Adoption of accounting treatment specific to the preparation of quarterly consolidated financial statements: None

(3) Changes in accounting policies, changes in accounting estimates, and restatement

(i) Changes in accounting policies due to revisions to accounting standards and other regulations: None

(ii) Changes in accounting policies due to other reasons: None

(iii) Changes in accounting estimates: None

(iv) Restatement: None

(4) Number of issued shares (common shares)

(i) Total number of issued shares at the end of the period (including treasury shares)

As of August 31, 2026	22,410,038 shares
As of November 30, 2025	22,410,038 shares

(ii) Number of treasury shares at the end of the period

As of August 31, 2026	2,070,794 shares
As of November 30, 2025	2,072,767 shares

(iii) Average number of shares outstanding during the period (cumulative from the beginning of the fiscal year)

Nine months ended August 31, 2026	20,338,457 shares
Nine months ended August 31, 2025	20,493,138 shares

* Review of the Japanese-language originals of the attached consolidated quarterly financial statements by certified public accountants or an audit firm: None

* Proper use of earnings forecasts, and other special matters

The forward-looking statements in this document, including forecasts of financial results, are based on information currently available to the Company and are subject to a number of uncertainties. Accordingly, actual results may differ from the forecasts due to changes in business conditions and other factors. Please refer to “Explanation of Consolidated Financial Results Forecast and Other Forward-looking Statements” on page 3 of the attached materials for matters related to forecasts of financial results.

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1. Overview of Results of Operations

(1) Results of Operations for the Period under Review

During the nine months ended August 31, 2026, the Japanese economy showed moderate recovery against the backdrop of the improvement in the employment and income environment and the effects of various policies. There were signs of a pickup in personal consumption and capital investment, and production remained generally flat. In addition, despite the improvement in corporate earnings, the outlook remains uncertain due to the impact of the situation in the Middle East and natural disasters, fluctuations in the financial and capital markets, and trends in raw material and energy prices and foreign exchange rates.

Under these circumstances, we have been working on the medium-term management plan Progress & Development 2030 (P&D 2030) covering the period from the fiscal year ended November 30, 2024 to the fiscal year ending November 30, 2030. Based on our Group management philosophy, P&D 2030 has set a management vision of "providing value to the global market as a leading company in specialty acrylic acid esters." Under this vision, we will promote sustainable management that takes ESG into account, aiming to increase corporate value and achieve sustainable growth.

In the Chemical Products Business, we worked to improve profit ratios mainly by integrating and closing products and improving production efficiency, and proceeded with expanding sales of environmentally friendly products, such as those derived from biomass. In the Electronic Materials Business, as the semiconductor-related market is expected to grow over the medium to long term against the backdrop of expanding global AI-related demand, the Group worked to accelerate the development of cutting-edge semiconductor materials and to develop new applications for photoresist materials. In the Specialty Chemicals Business, the Group focused on strengthening the overseas expansion of cosmetic raw materials and expanding sales of high-purity special solvents. We are also working to strengthen our overseas sales system by acquiring new customers and cultivating new markets overseas through our overseas bases. Furthermore, in anticipation of future growth in the semiconductor market, we are proceeding with the construction plan for new facilities for cutting-edge semiconductor materials at the Sakata Plant, thereby working to expand future production capacity and strengthen stable supply systems. In addition, through capital and business alliance with SAMBO CHEMICAL IND. CO., LTD., we are strengthening our development capabilities and ability to propose solutions to customers in the semiconductor and electronic materials sectors, by mutually leveraging high-purity technology and development and manufacturing platforms that the companies possess.

As a result, for the nine months ended August 31, 2026, the Group recorded net sales of 32,293 million yen (up 21.0% year on year), operating profit of 7,578 million yen (up 63.6% year on year), ordinary profit of 7,893 million yen (up 62.9% year on year), and profit attributable to owners of parent of 5,325 million yen (up 55.0% year on year).

Business results by segment are explained below (excluding inter-segment transactions).

1) Chemical Products Business

In the Chemical Products Business, in the acrylic acid ester group, sales of coating materials for automotive and other uses remained strong, while sales of adhesive materials for optical and other uses remained solid. On the other hand, sales of materials for inks, including inks for UV inkjet use, were flat. Sales in the methacrylate ester group remained flat. As a result, net sales were 11,058 million yen (up 11.5% year on year) and segment profit was 2,461 million yen (up 49.4% year on year) due to the optimization of selling prices and improved product composition.

2) Electronic Materials Business

In the Electronic Materials Business, in the semiconductor materials group, sales of raw materials for ArF resists, which are the Company's mainstay, and sales of raw materials for cutting-edge EUV resists increased significantly, and Group-wide sales also increased significantly. Sales in the display materials group decreased. In addition, sales of other groups remained strong. As a result, net sales were 15,570 million yen (up 27.0% year on year) and segment profit was 3,608 million yen (up 71.2% year on year).

3) Specialty Chemicals Business

In the Specialty Chemicals Business, sales in the cosmetics materials group remained strong, while sales in the functional materials group increased significantly. In addition, sales of high-purity specialty solvents at subsidiaries remained strong. As a result, net sales were 5,663 million yen (up 25.2% year on year) and segment profit was 1,577 million yen (up 78.1% year on year).

(2) Financial Position for the Period under Review

Total assets at the end of the third quarter of the current fiscal year increased by 4,570 million yen from the end of the previous fiscal year to 68,284 million yen. This was mainly attributable to an increase of 584 million yen in cash and deposits, an increase of 1,234 million yen in accounts receivable - trade, and contract assets, a decrease of 1,198 million yen in property, plant and equipment, and an increase of 2,345 million yen in investment securities due to the rise in stock prices, etc. of shares held.

Liabilities at the end of the third quarter of the current fiscal year decreased by 1,037 million yen from the end of the previous fiscal year to 12,139 million yen. This was mainly due to a decrease of 1,208 million yen in income taxes payable, a decrease of 355 million yen in long-term borrowings, an increase of 767 million yen in deferred tax liabilities.

Net assets at the end of the third quarter of the current fiscal year increased by 5,608 million yen from the end of the previous fiscal year to 56,144 million yen. This was mainly due to an increase of 3,637 million yen in retained earnings and an increase of 1,600 million yen in valuation difference on available-for-sale securities.

(3) Explanation of Consolidated Financial Results Forecast and Other Forward-looking Statements

The Company has revised the consolidated financial results forecast announced on July 2, 2026. For details of the revision, please refer to "Notice Concerning Revisions to Financial Results Forecasts and Dividend Forecast" announced today (October 9, 2026).

2. Quarterly Consolidated Financial Statements and Primary Notes

(1) Quarterly Consolidated Balance Sheet

(Thousands of yen)

	As of November 30, 2025	As of August 31, 2026
Assets		
Current assets		
Cash and deposits	15,922,597	16,507,053
Accounts receivable - trade, and contract assets	11,579,782	12,814,508
Electronically recorded monetary claims - operating	449,027	336,635
Finished goods	4,711,762	4,926,230
Work in process	2,119,445	2,904,810
Raw materials and supplies	2,326,098	2,540,805
Other	717,767	928,654
Allowance for doubtful accounts	(20,403)	(22,184)
Total current assets	37,806,078	40,936,514
Non-current assets		
Property, plant and equipment		
Buildings and structures, net	7,846,424	7,513,227
Machinery, equipment and vehicles, net	6,042,474	5,324,410
Land	2,172,476	2,163,353
Construction in progress	325,787	198,364
Other, net	441,508	430,671
Total property, plant and equipment	16,828,670	15,630,028
Intangible assets		
Goodwill	3,333	-
Other	35,837	31,586
Total intangible assets	39,170	31,586
Investments and other assets		
Investment securities	7,544,551	9,889,653
Shares of subsidiaries and associates	298,567	575,748
Retirement benefit asset	1,058,963	1,091,051
Deferred tax assets	3,297	880
Other	134,426	128,836
Total investments and other assets	9,039,805	11,686,170
Total non-current assets	25,907,647	27,347,785
Total assets	63,713,725	68,284,300

(Thousands of yen)

	As of November 30, 2025	As of August 31, 2026
Liabilities		
Current liabilities		
Accounts payable - trade	5,775,037	5,885,602
Current portion of long-term borrowings	534,082	480,149
Accounts payable - other	1,914,021	1,100,824
Income taxes payable	2,117,602	908,660
Provision for bonuses	-	474,690
Provision for bonuses for directors (and other officers)	63,970	46,106
Other	813,791	831,478
Total current liabilities	11,218,505	9,727,512
Non-current liabilities		
Long-term borrowings	803,841	448,659
Deferred tax liabilities	1,014,083	1,781,802
Provision for share awards for directors (and other officers)	26,780	76,091
Retirement benefit liability	499	542
Other	113,513	104,945
Total non-current liabilities	1,958,717	2,412,039
Total liabilities	13,177,222	12,139,552
Net assets		
Shareholders' equity		
Share capital	3,600,295	3,600,295
Capital surplus	3,513,349	3,517,469
Retained earnings	44,177,940	47,815,767
Treasury shares	(5,326,546)	(5,321,523)
Total shareholders' equity	45,965,038	49,612,010
Accumulated other comprehensive income		
Valuation difference on available-for-sale securities	3,140,180	4,740,987
Foreign currency translation adjustment	186,810	298,373
Remeasurements of defined benefit plans	408,689	392,072
Total accumulated other comprehensive income	3,735,680	5,431,433
Non-controlling interests	835,783	1,101,304
Total net assets	50,536,502	56,144,747
Total liabilities and net assets	63,713,725	68,284,300

(2) Quarterly Consolidated Statements of Income and Comprehensive Income

Quarterly Consolidated Statement of Income

For the Nine Months Ended August 31

(Thousands of yen)

	For the nine months ended August 31, 2025	For the nine months ended August 31, 2026
Net sales	26,699,214	32,293,653
Cost of sales	18,161,361	20,530,840
Gross profit	8,537,853	11,762,813
Selling, general and administrative expenses	3,906,448	4,184,013
Operating profit	4,631,404	7,578,800
Non-operating income		
Interest income	6,130	12,427
Dividend income	128,213	141,914
Foreign exchange gains	-	78,291
Insurance claim income	101,846	-
Other	56,522	87,413
Total non-operating income	292,712	320,047
Non-operating expenses		
Interest expenses	5,994	3,131
Foreign exchange losses	69,553	-
Commission for purchase of treasury shares	2,400	-
Loss on investments in investment partnerships	1,213	1,863
Other	0	163
Total non-operating expenses	79,162	5,159
Ordinary profit	4,844,955	7,893,688
Extraordinary income		
Gain on sale of non-current assets	-	463
Gain on sale of investment securities	27,722	-
Total extraordinary income	27,722	463
Extraordinary losses		
Loss on retirement of non-current assets	975	5,938
Impairment losses	-	8,489
Total extraordinary losses	975	14,428
Profit before income taxes	4,871,701	7,879,722
Income taxes - current	1,404,245	2,339,035
Income taxes - deferred	(69,028)	37,241
Total income taxes	1,335,217	2,376,277
Profit	3,536,484	5,503,444
Profit attributable to non-controlling interests	101,302	177,539
Profit attributable to owners of parent	3,435,182	5,325,905

Quarterly Consolidated Statement of Comprehensive Income

For the Nine Months Ended August 31

(Thousands of yen)

	For the nine months ended August 31, 2025	For the nine months ended August 31, 2026
Profit	3,536,484	5,503,444
Other comprehensive income		
Valuation difference on available-for-sale securities	288,659	1,606,237
Foreign currency translation adjustment	(20,956)	115,896
Remeasurements of defined benefit plans, net of tax	(11,196)	(17,036)
Total other comprehensive income	256,505	1,705,097
Comprehensive income	3,792,989	7,208,542
Comprehensive income attributable to		
Comprehensive income attributable to owners of parent	3,684,591	7,021,659
Comprehensive income attributable to non-controlling interests	108,398	186,883

(3) Notes to Quarterly Consolidated Financial Statements

Going Concern Assumption

Not applicable.

Notes to Quarterly Consolidated Statements of Cash Flows

The quarterly consolidated statements of cash flows for the nine months ended August 31, 2026 have not been prepared.

Depreciation related to the nine months ended August 31 (including amortization related to intangible assets excluding goodwill) and amortization of goodwill are as follows.

(Thousands of yen)

	For the nine months ended August 31, 2025 (Dec. 1, 2024 – Aug. 31, 2025)	For the nine months ended August 31, 2026 (Dec. 1, 2025 – Aug. 31, 2026)
Depreciation	2,226,685	2,021,897
Amortization of goodwill	14,999	3,333

Significant Changes in Shareholders' Equity

Not applicable.

Changes in Scope of Consolidation or Scope of Application of Equity Method

Visnex Chemicals Corporation, which was a non-consolidated subsidiary in the previous fiscal year, is included in the scope of consolidation from the first quarter of the current fiscal year due to its increased importance.

SANBO CHEMICAL IND. CO., LTD. has been included in the scope of application of equity method due to the acquisition of its shares during the third quarter of the current fiscal year. Since the allocation of acquisition cost has not been completed as of the end of the third quarter of the current fiscal year, provisional accounting treatment has been applied.

Segment and Other Information

[Segment Information]

I. For the nine months ended August 31, 2025 (Dec. 1, 2024 – Aug. 31, 2025)

1. Information on the amounts of sales, profits or losses by reportable segment and information on disaggregation of revenue

(Thousands of yen)

	Reportable segment				Adjustment (Note 1)	Amounts shown on quarterly consolidated statement of income (Note 2)
	Chemical Products Business	Electronic Materials Business	Specialty Chemicals Business	Total		
Net sales						
Japan	4,853,515	10,462,468	3,482,549	18,798,533	—	18,798,533
Asia and Australia	3,669,219	1,708,950	870,500	6,248,669	—	6,248,669
Americas	835,501	86,509	154,986	1,076,997	—	1,076,997
Europe	557,622	2,131	15,259	575,013	—	575,013
Revenue from contracts with customers	9,915,858	12,260,059	4,523,296	26,699,214	—	26,699,214
Other revenues	—	—	—	—	—	—
Sales to external customers	9,915,858	12,260,059	4,523,296	26,699,214	—	26,699,214
Inter-segment sales and transfers	—	—	354,914	354,914	(354,914)	—
Total	9,915,858	12,260,059	4,878,211	27,054,129	(354,914)	26,699,214
Segment profit	1,647,669	2,107,829	885,652	4,641,151	(9,747)	4,631,404

(Notes) 1. Segment profit in the above adjustment represents eliminations for inter-segment transactions.
2. Segment profit is adjusted to be consistent with the operating profit on the quarterly consolidated statement of income.

2. Information related to impairment losses on non-current assets or goodwill, etc. for each reportable segment

Not applicable.

II. For the nine months ended August 31, 2026 (Dec. 1, 2025 – Aug. 31, 2026)

1. Information on the amounts of sales, profits or losses by reportable segment and information on disaggregation of revenue

(Thousands of yen)

	Reportable segment				Adjustment (Note 1)	Amounts shown on quarterly consolidated statement of income (Note 2)
	Chemical Products Business	Electronic Materials Business	Specialty Chemicals Business	Total		
Net sales						
Japan	5,280,175	13,361,173	4,320,547	22,961,896	—	22,961,896
Asia and Australia	4,207,740	2,191,824	1,232,701	7,632,265	—	7,632,265
Americas	995,387	16,432	95,692	1,107,512	—	1,107,512
Europe	575,586	1,440	14,952	591,978	—	591,978
Revenue from contracts with customers	11,058,889	15,570,870	5,663,893	32,293,653	—	32,293,653
Other revenues	—	—	—	—	—	—
Sales to external customers	11,058,889	15,570,870	5,663,893	32,293,653	—	32,293,653
Inter-segment sales and transfers	288	—	525,527	525,816	(525,816)	—
Total	11,059,177	15,570,870	6,189,420	32,819,469	(525,816)	32,293,653
Segment profit	2,461,326	3,608,627	1,577,061	7,647,014	(68,214)	7,578,800

(Notes) 1. Segment profit in the above adjustment represents eliminations for inter-segment transactions.
2. Segment profit is adjusted to be consistent with the operating profit on the quarterly consolidated statement of income.

2. Information related to impairment losses on non-current assets or goodwill, etc. for each reportable segment
Not applicable.

Significant Subsequent Events

(Important Capital Investment)

At the Board of Directors' meeting held today (October 9, 2026), the Company decided to partially revise the plan announced in December 2025 for the construction of a new facility for semiconductor-related materials in its Sakata Plant (located in Yuza-machi, Akumi-gun, Yamagata).

1. Details of the revision

The revised parts are underlined.

(Before the change)

(1) Products to be manufactured	Semiconductor-related materials
(2) Location	Sakata Plant of the Company (157-23 Azashigerimatsu, Fujisaki, Yuza-machi, Akumi-gun, Yamagata)
(3) Commencement of construction/completion of construction	Construction to commence in 2026/to be completed in 2028 (scheduled)
(4) Amount of capital investment	Approximately 10.0 billion yen

(After the change)

(1) Products to be manufactured	Semiconductor-related materials
(2) Location	Sakata Plant of the Company (157-23 Azashigerimatsu, Fujisaki, Yuza-machi, Akumi-gun, Yamagata)
(3) Commencement of construction/completion of construction	Construction to commence in 2027/to be completed in 2029 (scheduled)
(4) Amount of capital investment	Approximately 20.0 billion yen

2. Reason for the revision

In addition to rising prices of construction materials and facilities, the Company reviewed the details of facilities to be installed, with the aim of expanding production capacity and improving high-purity technology, based on the latest demand simulation. As a result, the planned amount of investment is expected to exceed the amount in the initial plan.

In addition, as a result of reviewing the construction schedule in line with the revision of the details of facilities to be installed, the Company also changed the commencement date and completion date.

3. Background and Purpose of the Investment

The semiconductor market is expected to continue to grow, driven by the advancement of AI technology and high-performance devices. Development of materials which support miniaturization and high-density integration as well as establishment of a stable supply system have become even more significant.

The Company, according to the medium-term management plan Progress & Development 2030 (covering the period from the fiscal year ended November 30, 2024 to the fiscal year ending November 30, 2030), has strengthened the development and production system of cutting-edge semiconductor materials through the construction of a medium-scale laboratory and the operation of manufacturing facilities, in which approximately 8.0 billion yen has been invested.

The Company aims to enhance production capacity and advance high-purity technology through this new facility construction plan, thereby expanding its market share in cutting-edge semiconductor materials and promoting business growth. The plan also aims to ensure business continuity by enabling dual-site production at the Kanazawa and Sakata Plants, further promoting the establishment of a stable supply system.

4. Outlook

The new facility under this investment is scheduled to be completed in 2029, and therefore its impact on the consolidated results for the fiscal year ending November 30, 2026 will be immaterial. Should any developments requiring disclosure arise in the future, the Company will promptly make notification.