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3Q FY11/26

October 9, 2026

Presentation Materials for Financial Results for the Third Quarter of the Fiscal Year Ending November 30, 2026

(December 1, 2025 – August 31, 2026)

OSAKA ORGANIC CHEMICAL INDUSTRY LTD.

(Tokyo Stock Exchange, Prime Market: 4187)

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3Q FY11/26 Financial Results and Full-year Business Outlook

3Q FY11/26 cumulative results

Net sales
¥32,293 million
+21.0% YoY

Operating profit
¥7,578 million
+63.6% YoY

Profit attributable to owners of parent
¥5,325 million
+55.0% YoY

- Both net sales and operating profit increased in all segments.

Full-year Business Outlook (revised on October 9, 2026)

Net sales
¥42,500 million
+¥3,500 million from the previous forecast
+17.2% YoY

Operating profit
¥9,300 million
+¥1,800 million from the previous forecast
+50.3% YoY

Profit attributable to owners of parent
¥6,600 million
+¥1,400 million from the previous forecast
-4.2% YoY
* The decline is mainly due to the recording of 3,100 million yen in subsidy income as extraordinary income in the previous fiscal year.

- The full-year forecast has been revised, and net sales of 42,500 million yen, operating profit of 9,300 million yen, and profit of 6,600 million yen are expected.

Dividends (revised on October 9, 2026)

- Interim dividend (results) 43 yen / +8 yen YoY
- Year-end dividend 50 yen (previously 43 yen → +7 yen) / +10 yen YoY
- Annual dividend 93 yen (previously 86 yen → +7 yen) / +18 yen YoY

★ Consecutive dividend increase ★
12 consecutive years of dividend increases are forecast.

(Note) Actual dividends may differ from the above forecasts due to various factors in the future.

3Q FY11/26 Financial Summary

- Net sales increased by 5,594 million yen or 21.0% year on year to 32,293 million yen.
- Operating profit increased by 2,947 million yen or 63.6% to 7,578 million yen.
- Prices of raw materials and fuels remained at high levels due to the impact of the situation in the Middle East and other factors.

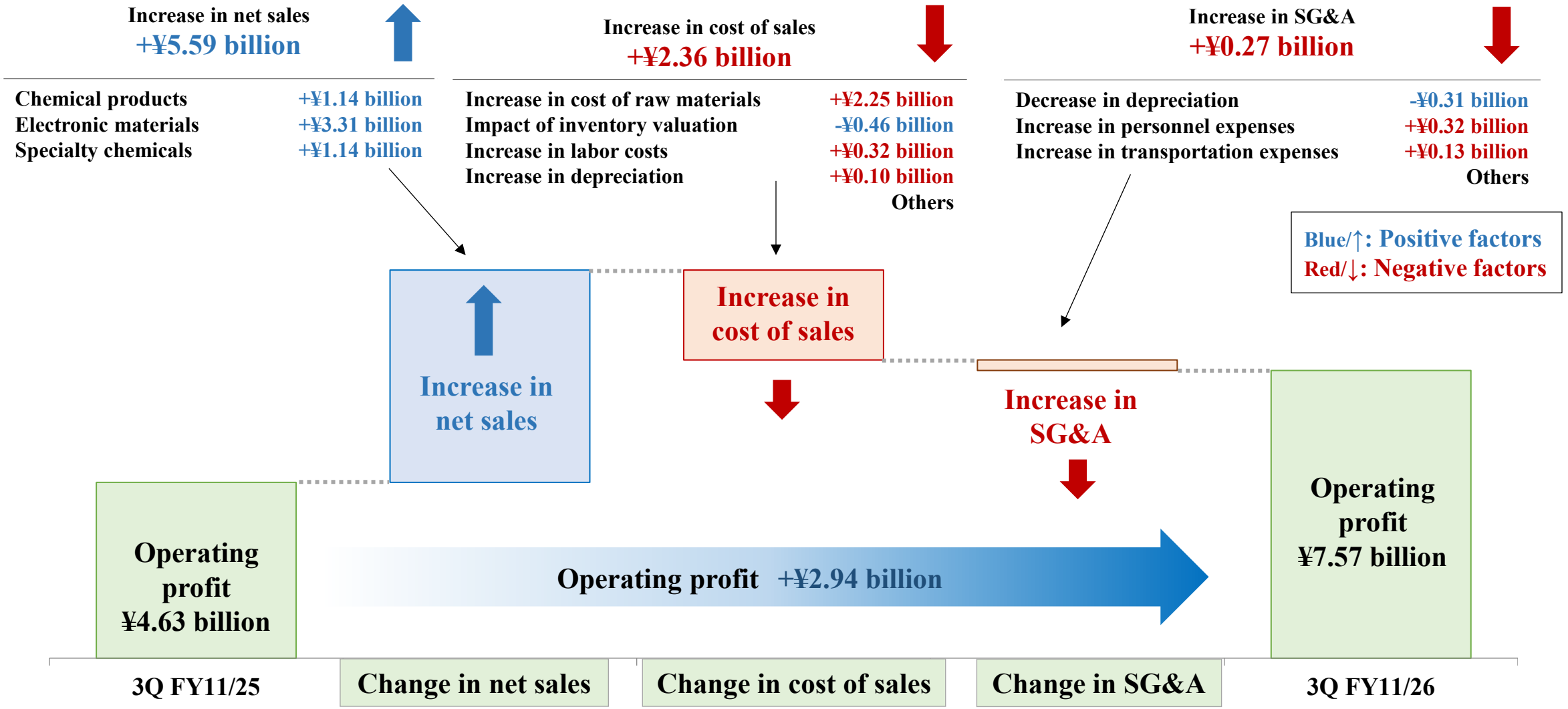
(Millions of yen)

	3Q FY11/25 cumulative results	3Q FY11/26 cumulative results	YoY change	
			Amount	%
Net sales	26,699	**32,293**	+5,594	+21.0%
Operating profit	4,631	**7,578**	+2,947	+63.6%
Ordinary profit	4,844	**7,893**	+3,049	+62.9%
Profit*	3,435	**5,325**	+1,890	+55.0%
Price of naphtha in Japan (Yen/KL) (Our estimated value)	67,566	**94,200**	—	—
Exchange rate (Yen/USD)	148	**158**	—	—

* Profit attributable to owners of parent

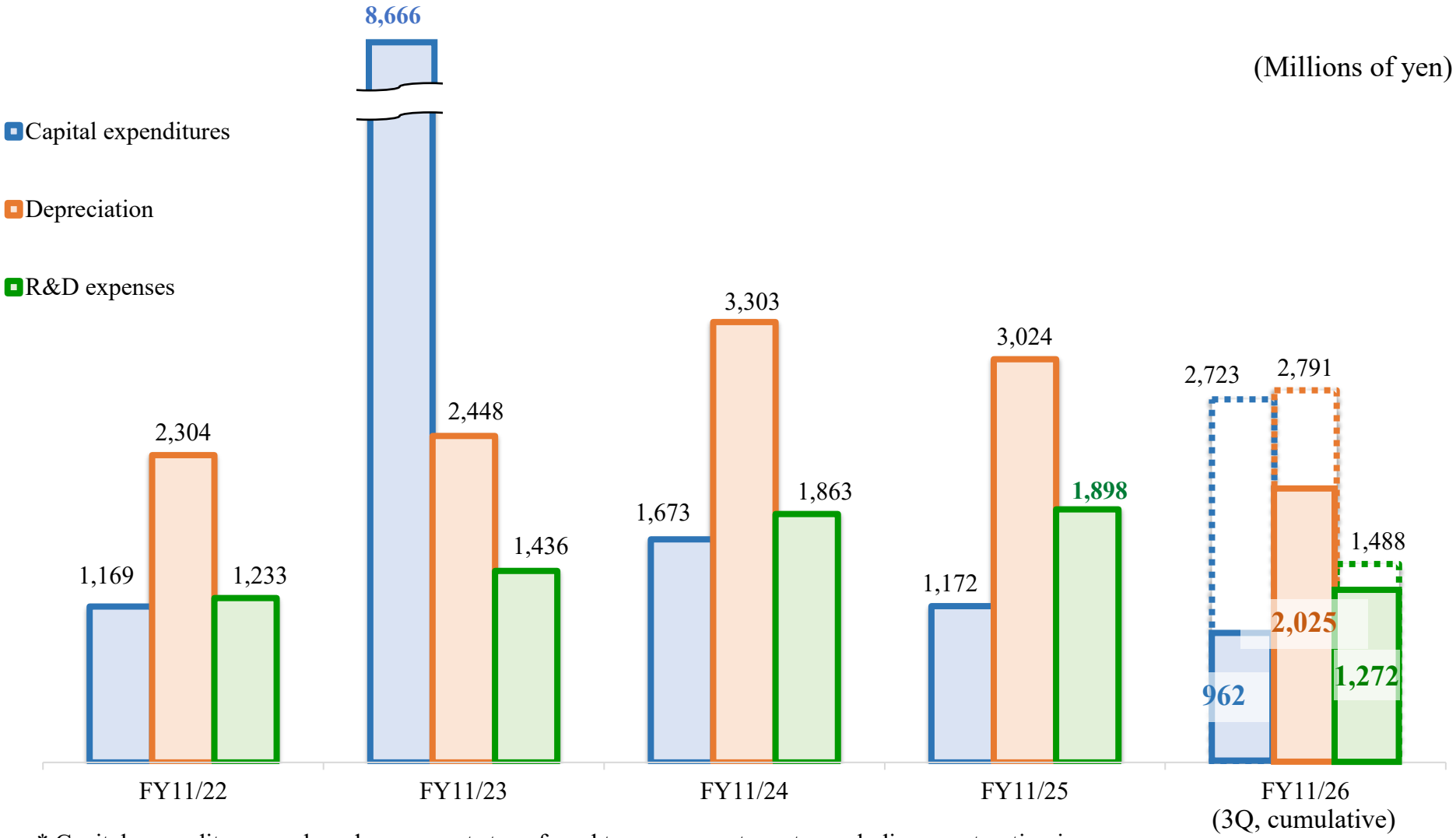
Analysis of Changes in Operating Profit (compared with 3Q FY11/25, cumulative)

- Net sales increased in all segments.
- Although raw material costs increased in line with higher net sales and personnel expenses also increased, operating profit increased mainly due to a decrease in depreciation and the positive impact of inventory valuation.



Capital Expenditures, Depreciation, R&D Expenses

- In 2023, we invested 8.66 billion yen in equipment such as semiconductor materials manufacturing facilities.
- Depreciation and amortization expenses have been decreasing since its peak in 2024, amounted to 2.02 billion yen in the third quarter of FY2026 (cumulative, 2.24 billion yen in the third quarter of FY2025), and are projected to reach 2.79 billion yen over the full year.



* Capital expenditures are based on amounts transferred to non-current assets, excluding construction in progress.

FY11/26 Business Outlook

- The earnings forecasts were revised upward, and net sales and operating profit are expected to be 42,500 million yen and 9,300 million yen, respectively.
- In the third quarter, net sales reached 76.0% of the full-year forecast and operating profit reached 81.5% of the full-year forecast.

(Millions of yen)

	FY11/25 results	FY11/26 full-year forecast		YoY change		3Q FY11/26 Cumulative results	Progress rate
		Previous forecast (announced on July 2)	Revised forecast (announced on October 9)	Amount	%		
Net sales	36,265	39,000	**42,500**	+6,235	+17.2%	**32,293**	**76.0%**
Operating profit[*1]	6,187	7,500	**9,300**	+3,113	+50.3%	**7,578**	**81.5%**
Ordinary profit	6,557	7,700	**9,600**	+3,043	+46.4%	**7,893**	**82.2%**
Profit[*2]	6,887	5,200	**6,600**	-287[*3]	-4.2%[*3]	**5,325**	**80.7%**
Price of naphtha in Japan (Yen/KL) (Our estimated value)	67,225	60,000		—	—	—	—
Exchange rate (Yen/USD)	149	145		—	—	—	—

*1: As consolidated operating profit includes adjustment (-60 million yen, cumulative, for 3Q FY11/26), it does not match the total amount of the operating profit for each segment shown on pages 8 through 10.
*2: Profit attributable to owners of parent
*3: The decline is mainly due to the recording of 3,100 million yen in subsidy income as extraordinary income in the previous fiscal year.

Chemical Products Business

	3Q FY11/26 cumulative	Change (%, YoY)	FY11/26 outlook
Net sales (billion yen)	11.05	+1.14 (+11.5%)	14.50
Operating profit (billion yen)	2.46	+0.81 (+49.4%)	—
Progress rate of net sales	76.2%		—

Operating environment

- Global automobile production was in a shrinking phase in 2026 due to U.S. tariff policies, geopolitical risks, and a slowdown in demand. Production decisions are made cautiously.
- In display-related products, panel manufacturers continued to adjust production by lowering their capacity utilization rates. Front-loaded demand ran its course.

OOC

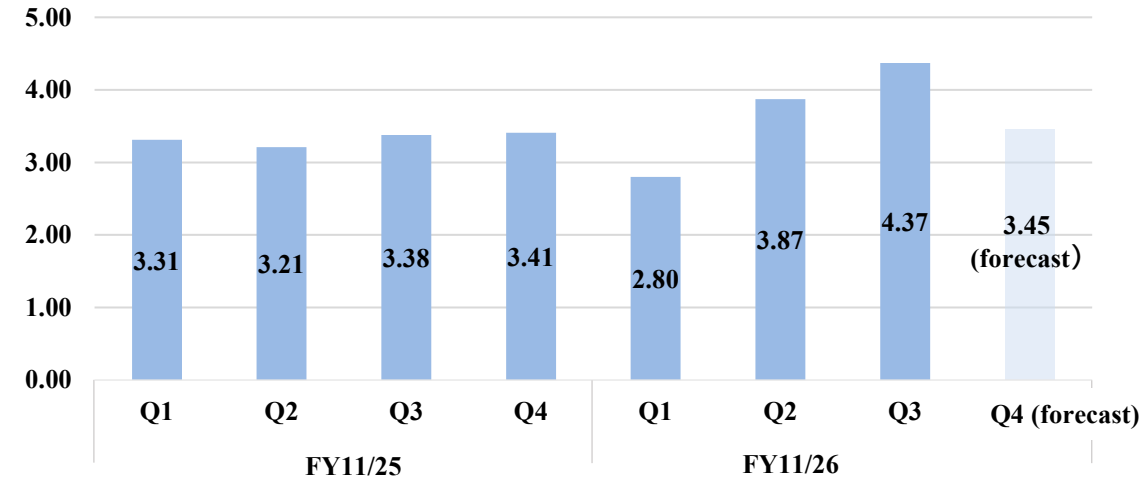
- Sales of coating materials for automotive and other uses remained strong, while sales of adhesive materials for optical and other uses remained solid.
- Sales of materials for inks, including inks for UV inkjet use, were flat.
- Segment profit increased due to the optimization of selling prices and improved product composition.

Market risks

- Continued impact of U.S. tariff policies.
- Impact on cost of raw materials and product prices due to fluctuations in oil and naphtha prices.
- Higher cost of raw materials derived from natural resources.
- Rapid fluctuations in exchange rates.

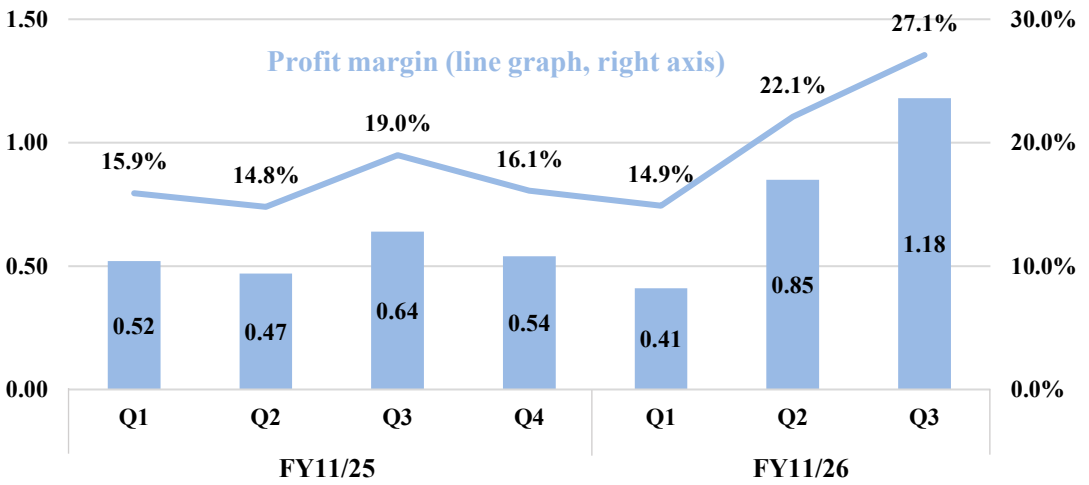
Net sales

(Billions of yen)



Operating profit

(Billions of yen)



Electronic Materials Business

	3Q FY11/26 cumulative	Change (%, YoY)	FY11/26 outlook
Net sales (billion yen)	15.57	+3.31 (+27.0%)	20.30
Operating profit (billion yen)	3.60	+1.50 (+71.2%)	—
Progress rate of net sales	76.7%		—

Operating environment

- The semiconductor market continued to grow at a high rate, driven mainly by demand for AI applications. The memory market continued to face tight supply- and -demand situation against the backdrop of demand for AI data centers, with contract prices for both DRAM and NAND on an upward trend.
- In display-related areas, a major Taiwanese manufacturer shifted its focus to high-value-added panel fields. Japanese manufacturers are also withdrawing from the large-sized LCD panel field and progressing restructuring.

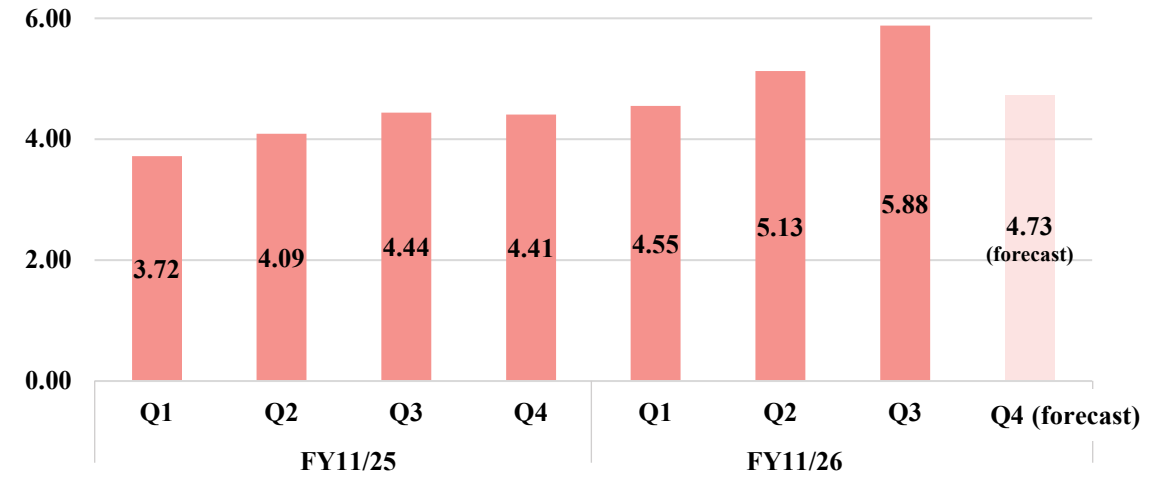
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- Sales of our mainstay ArF resist raw materials and raw materials for cutting-edge EUV resists increased significantly, and Group-wide sales also increased significantly.
- Sales in the display materials group decreased. Sales of other groups remained strong.

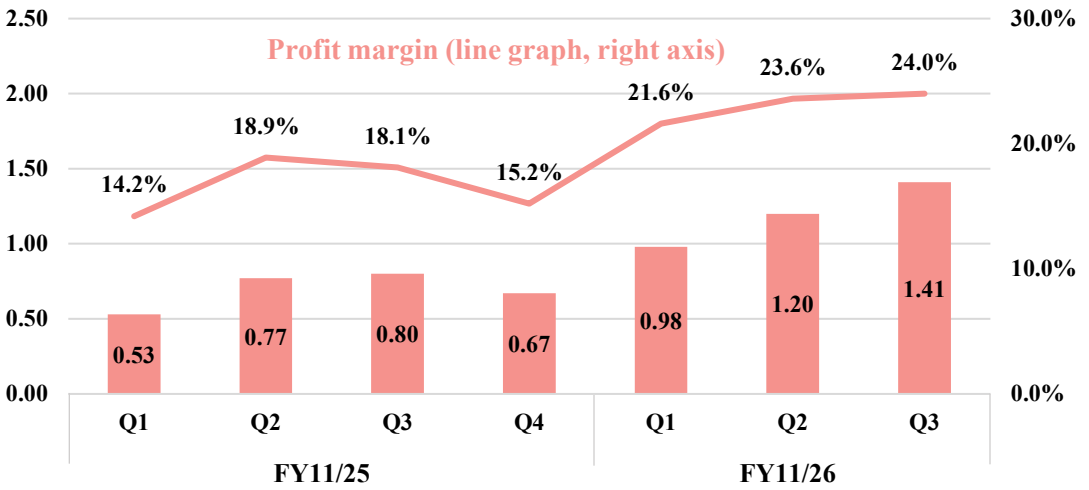
Market risks

- Continuation and escalation of the U.S.-China economic confrontation.
- Slowing demand for end products due to soaring memory prices.
- Progress in in-house production of semiconductors in China, fluctuations in raw material and energy prices, and disruption in logistics.

Net sales



Operating profit



Specialty Chemicals Business

	3Q FY11/26 cumulative	Change (%, YoY)	FY11/26 outlook
Net sales (billion yen)	5.66	+1.14 (+25.2%)	7.70
Operating profit (billion yen)	1.57	+0.69 (+78.1%)	—
Progress rate of net sales	73.5%		—

Operating environment

- In the domestic cosmetics market, consumers' tendency to be thrifty-minded became more pronounced due to prolonged high prices, and sales volume was sluggish.
- While inbound demand drove total consumer spending in Japan to a record high, a structural shift from dependence on Chinese visitors progressed.
- Demand for related materials increased, supported by the strong semiconductor market.

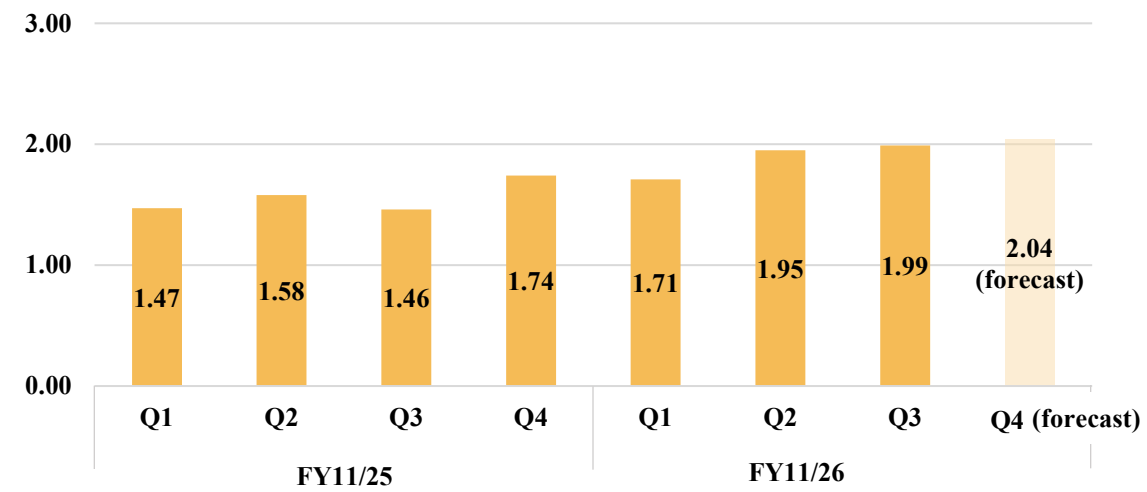
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- Sales in the cosmetics materials group remained strong, while sales in the functional materials group increased significantly.
- Sales of high-purity specialty solvents at subsidiaries also remained strong.

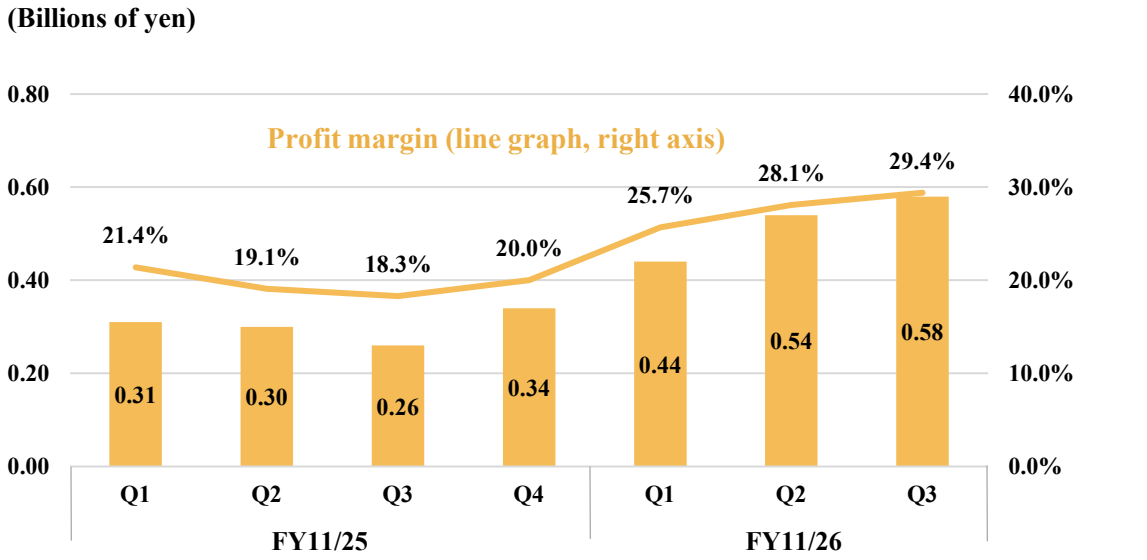
Market risks

- For sales of cosmetics materials, risks of intensifying competition due to improved quality and strengthened technology of local manufacturers in China over the medium to long term, in addition to delayed market recovery in China.
- Risks of price competition and inventory adjustment due to thrifty-mindedness in the domestic cosmetics market and the expansion of discount retail formats.

Net sales

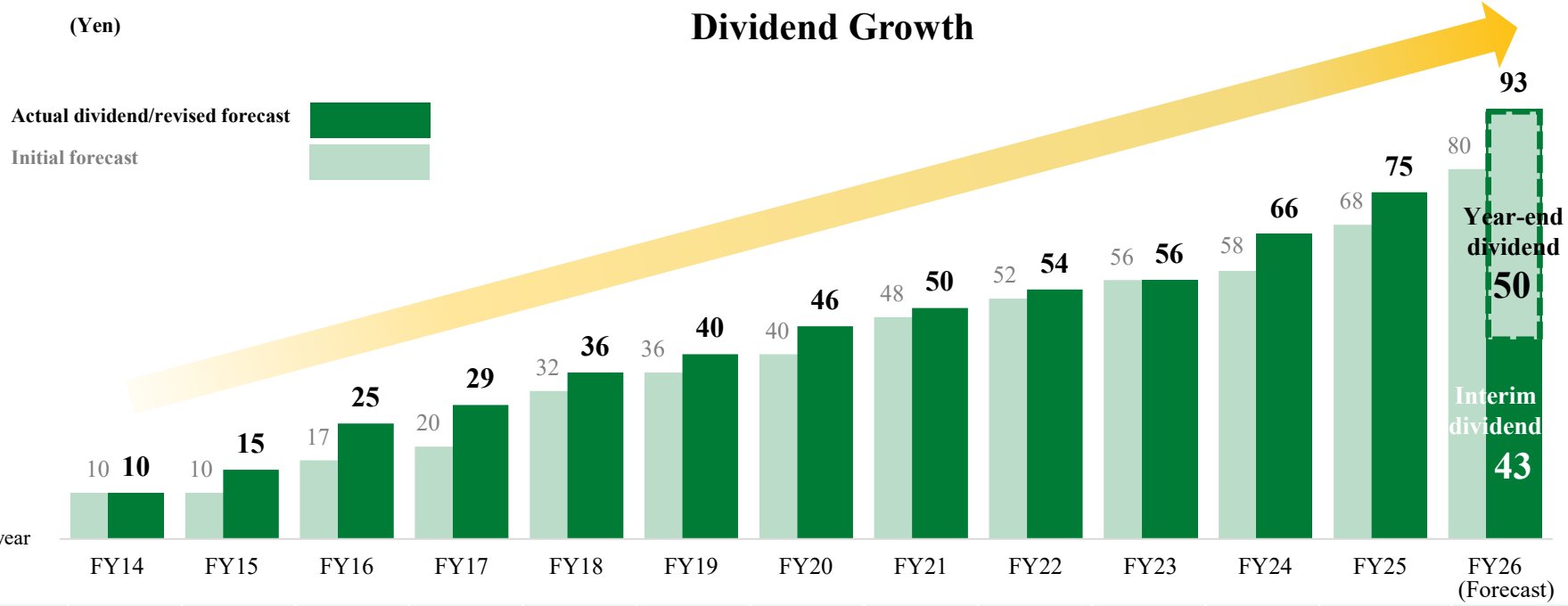


Operating profit



Dividends (revised on October 9, 2026)

- We have made an upward revision to the dividend forecast for the fiscal year ending November 30, 2026, raising the interim and year-end dividends to 43 yen and 50 yen, respectively, and the annual dividend to 93 yen, forecasting 12 consecutive years of dividend increases.
- We aim to maintain a dividend payout ratio of approx. 40%, while enhancing shareholder returns through flexible share buybacks.



* FY: Fiscal year ended/ending November 30	FY14	FY15	FY16	FY17	FY18	FY19	FY20	FY21	FY22	FY23	FY24	FY25	FY26 (Forecast)
EPS (Yen)	39	57	91	97	121	137	150	226	217	153	191	230*	**325**
Dividend payout ratio (%)	25.7	26.4	27.5	30.0	29.8	29.2	30.8	22.2	24.9	36.6	34.5	32.6*	**28.6**
Total shareholder return ratio (%)	25.7	37.9	36.4	30.0	46.5	29.2	30.8	22.2	60.7	54.7	45.0	79.7*	—
Share buyback (Millions of yen)	-	-	336	-	449	-	-	-	1,698	598	426	2,224	-

★ Consecutive dividend increase ★

12 consecutive years of dividend increases are forecast.

Annual dividend was revised upward to 93 yen

Initial forecast

Annual dividend of 80 yen

(interim dividend of 40 yen + year-end dividend of 40 yen)

↓ +6 yen

Previous forecast (announced on July 2)

Annual dividend of 86 yen

(interim dividend of 43 yen + year-end dividend of 43 yen)

↓ +7 yen, revised upward (year-end dividend)

Revised forecast

Annual dividend of 93 yen

(interim dividend of 43 yen + year-end dividend of 50 yen)

* Figures for the fiscal year ended November 30, 2025 are calculated excluding subsidy granted under the Domestic Investment Promotion Projects for Supply Chain Countermeasures.
(Note) Actual dividends may differ from the above forecasts due to various factors in the future.

Never seen but always near.

OSAKA ORGANIC CHEMICAL INDUSTRY LTD.

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<Note regarding forward-looking information>

The earnings forecasts and business plans described in this material are current earnings forecasts and plans and have been determined based on currently available information. Therefore, actual results may differ significantly due to various factors and risks, and we do not make promises or guarantees.