Consolidated Financial Report for the First Half Ended September 30, 2026

November 5, 2026

Company name: UBE Corporation
Representative: Yuki Nishida, President and Representative Director
Security code: 4208 (shares listed on Prime Section of Tokyo Stock Exchange)
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(Amounts rounded to the nearest million yen)

1. Consolidated Financial Results for the First Half Ended September 30, 2026

(From April 1, 2026 to September 30, 2026)

(1) Consolidated Operating Results

(% indicates the rate of increase / decrease to the same period of previous year)

	Net sales		Operating profit		Ordinary profit		Profit attributable to owners of parent	
April – September 2026	244,685	15.0%	12,171	44.2%	20,480	27.2%	10,453	(5.7)%
April – September 2025	212,704	(12.5)%	8,439	39.5%	16,101	747.9%	11,086	—

(Note) Comprehensive Income: From April 1, 2026 to September 30, 2026: 11,817 Million Yen (35.2)%
From April 1, 2025 to September 30, 2025: 18,224 Million Yen —

	Net income per share (Yen)	Diluted net income per share (Yen)
April – September 2026	107.59	107.58
April – September 2025	114.14	114.12

(Note) The Company Group determined the provisional accounting treatment related to the business combinations involving a material-recycled plastic manufacturer and companies engaged in the Urethane Systems Business during the fiscal year ended March 2026. The finalized accounting treatment is being applied in each reported figure for the first half of the fiscal year ended March 2026.

(2) Consolidated Financial Position

	Total assets	Net assets	Shareholders' equity ratio (%)
September 30, 2026	949,989	460,392	46.7
March 31, 2026	946,313	454,934	46.2

(Reference) Shareholders' equity: As of September 30, 2026: 443,178 Million Yen
As of March 31, 2026: 437,200 Million Yen

[Shareholders' equity = Net assets – Share acquisition rights – Non-controlling interests]

2. Cash Dividends

	Cash dividends per share (Yen)				
	First quarter	Second quarter	Third quarter	Year end	Annual
April 2025 – March 2026	—	55.00	—	55.00	110.00
April 2026 – March 2027	—	80.00			
April 2026 – March 2027 (Forecast)			—	80.00	160.00

(Note) Revision of the latest forecast of cash dividends: No

3. Forecast of Consolidated Financial Results for the Fiscal Year Ending March 31, 2027

(From April 1, 2026 to March 31, 2027)

(% indicates the rate of increase / decrease to the same period of previous year)

	Net sales		Operating profit		Ordinary profit		Profit attributable to owners of parent		Net income per share (Yen)
April 2026 – March 2027	518,000	12.0%	26,500	39.9%	39,000	4.0%	25,500	6.8%	262.44

(Note) Revision of the latest forecast of consolidated financial results: No

(Notes)

(1) Significant changes in the scope of consolidation during the first half ended September 30, 2026: No

(2) Adoption of special accounting methods for presenting consolidated financial statements: Yes

(Note) For more details, please refer to “5. Consolidated Financial Statements (4) Notes to Interim Consolidated Financial Statements (Application of the specific accounting methods for preparing the interim consolidated financial statements)”.

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

Changes in accounting policies applied due to revisions of accounting standards: No
Changes in accounting policies other than the above: No
Changes in accounting estimates: No
Retrospective restatement: No

(4) Number of shares outstanding (common stock)

	September 30, 2026	March 31, 2026
Numbers of shares outstanding at period end	106,200,107	106,200,107
Numbers of shares of treasury stock at period end	9,023,386	9,054,915

	April – September 2026	April – September 2025
Weighted-average number of shares outstanding during period	97,157,854	97,128,995

(Information regarding review procedures)

The financial information contained in this report is not subject to review procedures by independent auditors.

(Cautionary statement on forward-looking statements)

The performance forecast and other forward-looking statements contained in this document and the attached materials have been prepared based on certain assumptions which are judged to be reasonable at this point. These statements are not intended as a guarantee of future performance. They may be substantially different from the actual performance because of various factors such as economic conditions in key markets, supply and demand of products, the prices of raw material and fuel, interest rates, and exchange rates.