

Note: This document has been translated from the Japanese original for reference purposes only. In the event of any discrepancy between this translated document and the Japanese original, the original shall prevail.



February 12, 2026

Company name: DAIICHI KIGENSO KAGAKU KOGYO CO., LTD.
 Representative: Hiroshi Kokubu
 Chairman of the Board, Chief Executive Officer
 (Securities code 4082; Prime Market, Tokyo Stock Exchange)
 Contact: Kimio Ouchi
 Director, Member of the Board, Managing Executive Officer; Senior General Manager, Administration Unit
 Telephone: +81-6-6206-3311

Notice of Revisions to Earnings Forecasts and Recording of Non-operating Income (Foreign Exchange Gains)

DAIICHI KIGENSO KAGAKU KOGYO CO., LTD. (the “Company”) hereby announces the following revisions to its consolidated earnings forecasts for the fiscal year ending March 31, 2026, which was announced on October 31, 2025. The Company also announces the recording of non-operating income (foreign exchange gains) in the third quarter of the fiscal year ending March 31, 2026 (from October 1, 2025 to December 31, 2025).

1. Fiscal year ending March 31, 2026 (April 1, 2025 to March 31, 2026)

	Net sales	Operating profit	Ordinary profit	Profit attributable to owners of parent	Basic earnings per share
Previously announced forecast (A)	Millions of yen 34,000	Millions of yen 2,400	Millions of yen 1,200	Millions of yen 1,000	Yen 41.26
Revised forecast (B)	35,300	3,200	2,400	1,700	70.16
Change (B – A)	1,300	800	1,200	700	—
Change (%)	3.8	33.3	100.0	70.0	—
(Reference) Results for the fiscal year ended March 31, 2025	33,641	2,282	632	792	32.64

(Reason for revision to earnings forecasts)

During the nine months ended December 31, 2025 (from April 1, 2025 to December 31, 2025), although sales of internal combustion engine vehicles—where automotive exhaust gas purification catalysts are used—remained sluggish in the automotive industry, which is one of the Group’s key customer sectors, sales of hybrid vehicles, for which higher catalyst performance is required, remained solid. As a result, the Group’s sales volume and net sales increased.

In the third quarter of the fiscal year ending March 31, 2026 (from October 1, 2025 to December 31, 2025), operating profit increased temporarily and significantly compared with the first and second quarters. This was partly attributable to the timing of the recording of cost of sales and operating expenses, some of which were

deferred to the fourth quarter.

With respect to the full-year earnings forecast, although results are currently expected to exceed the previously announced forecast, the Company has incorporated the cost of sales and operating expenses that have been deferred to the fourth quarter. The exchange rate assumed for the full-year financial results forecast is 151 yen per US dollar.

There is no change to the forecast for the year-end dividend.

2. Details of non-operating income (foreign exchange gains)

During the first half of the fiscal year ending March 31, 2026 (from April 1, 2025 to September 30, 2025), the Company recorded foreign exchange losses of 626 million yen as non-operating expenses as a result of fluctuations in foreign exchange rates. However, as a result of subsequent movements in the foreign exchange market, the Company recorded foreign exchange gains of 791 million yen in the third quarter of the fiscal year ending March 31, 2026 (from October 1, 2025 to December 31, 2025). These gains and losses arose mainly from foreign currency-denominated assets and liabilities held by the Company, and the amounts will continue to fluctuate depending on future foreign exchange market conditions.

As a result, foreign exchange gains recorded as non-operating income for the nine months ended December 31, 2025 totaled 164 million yen. Of the 164 million yen in foreign exchange gains, 154 million yen represents foreign exchange gains on long-term accounts receivable – other related to our Vietnam operations. Since the full amount of this long-term receivable has been recorded as an allowance for doubtful accounts, the same amount—154 million yen—was recorded as non-operating expenses (provision of allowance for doubtful accounts). In addition, to mitigate foreign exchange fluctuation risk related to foreign currency-denominated loans receivable to our Vietnamese subsidiary, the Company entered into derivative transactions and recorded non-operating expenses (loss on valuation of derivatives) of 247 million yen. As a result, effective foreign exchange gains or losses for the nine months ended December 31, 2025 resulted in foreign exchange losses of 237 million yen. In addition to the above derivative transactions, the Company has introduced forward exchange contracts for receivables arising from ordinary commercial transactions as a measure to address foreign exchange fluctuation risk associated with the uncertainty of the future foreign exchange market.

Note: The forecast figures stated above are based on information available and assumptions the Company deems reasonable at the time of this announcement. Actual results may differ from the forecast figures. In addition, non-operating income has been reflected in the Consolidated Financial Results for the Nine Months Ended December 31, 2025 (Under Japanese GAAP), which was announced today.