Note : This document has been translated from a part of 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.

August 6, 2026

Consolidated Financial Results for the Three Months Ended June 30, 2026 (Under Japanese GAAP)

Company name: NIHON KAGAKU SANGYO CO.,LTD.
Listing: Tokyo Stock Exchange
Securities code: 4094
URL: https://www.nihonkagakusangyo.co.jp/
Representative: KADOYA Hiroki President
Inquiries: YOSHIDA Yutaka Operating Officer and General Manager of Corporate Planning Office
Telephone: +81-3-5246-3544
Scheduled date to commence dividend payments: -
Preparation of supplementary material on financial results: None
Holding of financial results briefing: None

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

1. Consolidated financial results for the three months ended June 30, 2026 (from April 1, 2026 to June 30, 2026)

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

	Net sales		Operating profit		Ordinary profit		Profit attributable to owners of parent	
Three months ended	Millions of yen	%	Millions of yen	%	Millions of yen	%	Millions of yen	%
June 30, 2026	7,463	16.6	863	(1.6)	1,129	5.8	740	(6.6)
June 30, 2025	6,400	5.5	878	(1.7)	1,067	(0.3)	792	1.3

Note: Comprehensive income For the three months ended June 30, 2026: ¥ 2,052 million [145.2%]
For the three months ended June 30, 2025: ¥ 836 million [(7.7)%]

	Basic earnings per share	Diluted earnings per share
Three months ended	Yen	Yen
June 30, 2026	38.01	-
June 30, 2025	40.72	-

(2) Consolidated financial position

	Total assets	Net assets	Equity-to-asset ratio
As of	Millions of yen	Millions of yen	%
June 30, 2026	63,180	52,040	82.4
March 31, 2026	61,693	50,824	82.4

Reference: Equity
As of June 30, 2026: ¥ 52,040 million
As of March 31, 2026: ¥ 50,824 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 March 31, 2026	-	45.00	-	45.00	90.00
Fiscal year ending March 31, 2027	-				
Fiscal year ending March 31, 2027 (Forecast)		45.00	-	45.00	90.00

Note: Revisions to the forecast of cash dividends most recently announced: None

Note: Breakdown of the first quarter dividend for the fiscal year ending March 31, 2027 :

Commemorative dividend - yen

Special dividend - yen

3. Consolidated financial result forecasts for the fiscal year ending March 31, 2027 (from April 1, 2026 to March 31, 2027)

(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	28,640	2.2	1,310	(61.5)	1,800	(52.9)	1,250	(45.2)	64.23

Note: Revisions to the financial result forecast most recently announced: None

*** Notes**

(1) Significant changes in the scope of consolidation during the period: None

Newly included: - companies( )

Excluded: - companies( )

(2) Adoption of accounting treatment specific to the preparation of quarterly consolidated financial statements: Yes

(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 June 30, 2026	20,280,000 shares
As of March 31, 2026	20,280,000 shares

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

As of June 30, 2026	782,886 shares
As of March 31, 2026	819,213 shares

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

Three months ended June 30, 2026	19,477,158 shares
Three months ended June 30, 2025	19,460,591 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

Quarterly Consolidated Financial Statements and Primary Notes

Quarterly Consolidated Balance Sheet

(Thousands of yen)

	As of March 31, 2026	As of June 30, 2026
Assets		
Current assets		
Cash and deposits	20,779,933	18,871,222
Notes and accounts receivable - trade	6,724,145	6,339,946
Electronically recorded monetary claims - operating	2,032,052	2,176,063
Merchandise and finished goods	1,976,376	2,212,756
Work in process	1,510,818	1,933,475
Raw materials and supplies	1,730,417	2,097,409
Other	198,257	432,823
Allowance for doubtful accounts	(1,270)	(1,210)
Total current assets	34,950,731	34,062,487
Non-current assets		
Property, plant and equipment		
Machinery, equipment and vehicles, net	1,775,119	3,410,124
Other, net	7,446,967	6,308,352
Total property, plant and equipment	9,222,087	9,718,477
Intangible assets	163,668	179,834
Investments and other assets		
Investment securities	13,620,086	15,479,088
Deferred tax assets	8,846	7,471
Long-term time deposits	2,100,000	2,100,000
Other	1,628,192	1,632,779
Total investments and other assets	17,357,125	19,219,339
Total non-current assets	26,742,881	29,117,651
Total assets	61,693,613	63,180,139
Liabilities		
Current liabilities		
Notes and accounts payable - trade	3,018,890	3,391,327
Electronically recorded obligations - operating	380,280	382,312
Income taxes payable	613,181	268,946
Provision for bonuses	460,000	205,000
Provision for bonuses for directors (and other officers)	30,000	7,500
Other	2,489,775	2,396,742
Total current liabilities	6,992,129	6,651,828
Non-current liabilities		
Deferred tax liabilities	3,295,078	3,937,416
Retirement benefit liability	312,137	313,923
Provision for share awards for directors (and other officers)	129,031	134,879
Provision for employee stock ownership plan trust	52,505	13,275
Asset retirement obligations	40,993	41,057
Other	46,902	46,902
Total non-current liabilities	3,876,648	4,487,454
Total liabilities	10,868,777	11,139,283

(Thousands of yen)

	As of March 31, 2026	As of June 30, 2026
Net assets		
Shareholders' equity		
Share capital	1,034,000	1,034,000
Capital surplus	856,908	856,908
Retained earnings	41,409,378	41,260,704
Treasury shares	(920,618)	(867,799)
Total shareholders' equity	42,379,668	42,283,813
Accumulated other comprehensive income		
Valuation difference on available-for-sale securities	6,607,183	8,017,927
Foreign currency translation adjustment	1,439,117	1,364,203
Remeasurements of defined benefit plans	398,865	374,912
Total accumulated other comprehensive income	8,445,167	9,757,043
Total net assets	50,824,836	52,040,856
Total liabilities and net assets	61,693,613	63,180,139

Quarterly Consolidated Statements of Income and Comprehensive Income

Quarterly Consolidated Statement of Income

For the Three-Month Period

(Thousands of yen)

	For the three months ended June 30, 2025	For the three months ended June 30, 2026
Net sales	6,400,466	7,463,969
Cost of sales	4,675,249	5,489,394
Gross profit	1,725,217	1,974,575
Selling, general and administrative expenses	847,039	1,110,710
Operating profit	878,177	863,864
Non-operating income		
Interest income	23,947	37,327
Dividend income	111,690	165,881
Rental income from real estate	20,104	20,262
Foreign exchange gains	918	29,922
Other	40,749	19,548
Total non-operating income	197,409	272,942
Non-operating expenses		
Rental costs	7,809	7,746
Other	658	1
Total non-operating expenses	8,468	7,747
Ordinary profit	1,067,118	1,129,060
Extraordinary income		
Gain on sale of non-current assets	1	461
Gain on sale of investment securities	9,932	-
Total extraordinary income	9,933	461
Extraordinary losses		
Loss on retirement of non-current assets	1,966	2,698
Early retirement related expenses	-	148,559
Total extraordinary losses	1,966	151,257
Profit before income taxes	1,075,085	978,263
Income taxes	282,576	237,879
Profit	792,508	740,384
Profit attributable to non-controlling interests	-	-
Profit attributable to owners of parent	792,508	740,384

Quarterly Consolidated Statement of Comprehensive Income

For the Three-Month Period

(Thousands of yen)

	For the three months ended June 30, 2025	For the three months ended June 30, 2026
Profit	792,508	740,384
Other comprehensive income		
Valuation difference on available-for-sale securities	264,265	1,410,743
Foreign currency translation adjustment	(205,522)	(74,914)
Remeasurements of defined benefit plans, net of tax	(14,381)	(23,953)
Total other comprehensive income	44,361	1,311,875
Comprehensive income	836,870	2,052,259
Comprehensive income attributable to		
Comprehensive income attributable to owners of parent	836,870	2,052,259
Comprehensive income attributable to non-controlling interests	-	-