

November 7, 2025

Company name: OSAKA SODA Co., Ltd.
Name of representative: Kenshi Terada, Representative Director and President and Chief Executive Officer
(Securities code: 4046; Tokyo Stock Exchange)
Inquiries: Toru Imamura, Executive Officer, General Manager, Administration Division
(Telephone: +81-6-7733-1001)

Notice Concerning Revisions to Financial Results Forecasts and the Interim Dividend and the Year-End Dividend Forecasts for the Fiscal Year Ending March 31, 2026

OSAKA SODA Co., Ltd. (the “Company”) hereby announces that based on factors such as recent performance trends, the full-year consolidated performance forecast announced on May 9, 2025, has been revised as follows.

The Company also hereby announces that its Board of Directors, at a meeting held on November 7, 2025, resolved to pay an interim dividend from surplus and revised the year-end dividend forecast as detailed below.

1. Revisions to consolidated financial results forecasts

(1) Revisions to earnings forecasts for the fiscal year ending March 31, 2026 (April 1, 2025 through March 31, 2026)

	Consolidated net sales	Consolidated operating profit	Consolidated ordinary profit	Profit attributable to owners of parent	Consolidated earnings per share
Previously announced forecasts (A)	Million yen 102,000	Million yen 17,000	Million yen 18,100	Million yen 12,300	Yen 97.70
Revised forecasts (B)	102,000	17,300	18,700	13,500	108.28
Change (B-A)	—	300	600	1,200	—
Change (%)	—	1.8%	3.3%	9.8%	—
(Reference) Actual consolidated results for the previous fiscal year (Fiscal year ended March 31, 2025)	96,434	13,246	14,154	10,332	81.54

Note: The Company implemented a 5-for-1 stock split for common shares with an effective October 1, 2024.
Basic earnings per share is calculated based on the assumption that the stock split was implemented at the beginning of previous fiscal year.

(2) Reason for the revision

During the first six months of the current consolidated fiscal year, despite the impact of a softening of the market for Allyl Ethers, operating income exceeded the performance forecast, due in part to an improved market for Epichlorohydrin. In addition, the Company recorded extraordinary gains of approximately ¥600 million on the sale of investment securities. Market conditions for Allyl Ethers are recovering, and market conditions for Epichlorohydrin are expected to continue in the third quarter and beyond. In light of these circumstances, the full-year consolidated performance forecast for the fiscal year ending March 31, 2026, has been revised as stated above.

2. Revisions to the interim dividend and the year-end dividend forecasts

(1) Revisions to the interim dividend

	Decided amount	Previous forecasts (Disclosed May 9, 2025)	Actual results of the interim dividend for the previous fiscal year (Fiscal year ending March 31, 2025)
Record date	September 30, 2025	September 30, 2025	September 30, 2024
Interim dividend per share	Yen 12.00	Yen 10.00	Yen 45.00
Total interim dividend amount	Million Yen 1,504	13.00	Million Yen 1,141
Effective date	December 4, 2025	-	December 5, 2024
The dividends source	Retained earnings	-	Retained earnings

Note: The Company implemented a 5-for-1 stock split for common shares with an effective October 1, 2024. For the fiscal year ended March 31, 2025, the interim dividend is presented based on the number of shares before the stock split.

(2) Revisions to the year-end dividend forecasts

	Annual dividends per share		
	Second quarter-end	Fiscal-year end	Total
Previous forecasts (Disclosed May 9, 2025)	Yen 10.00	Yen 10.00	Yen 20.00
Revised forecasts	-	13.00	25.00
Actual results for the current fiscal year	12.00	-	-
Actual results for the previous fiscal year (Fiscal year ended March 31, 2025)	45.00	10.00	-

Note: The Company implemented a 5-for-1 stock split for common shares with an effective October 1, 2024. For the fiscal year ended March 31, 2025, the interim dividend is presented based on the number of shares before the stock split, while the year-end dividend is shown based on the number of shares after the stock split. As a result, the total full-year dividend is displayed as “-”.

(3) Reason for the revision

Based on the above revisions of the performance forecast and after comprehensively taking into account factors such as the continuity of stable dividends and internal reserves for future business development, the Company has revised its interim dividend to 12 yen per share, an increase of 2 yen from the previously announced forecast of 10 yen per share. The year-end dividend forecast has also been raised to 13 yen per share, up 3 yen from the previously announced forecast of 10 yen per share. As a result, the annual dividend per share will be 25 yen, an increase of 5 yen from the previous forecast.

* The above-mentioned forecasts are based on information currently available to the Company. Actual results may differ from the forecasts due to various factors in the future.