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Notice Concerning Revisions to Financial Results Forecasts and Dividend Forecasts

OSAKA SODA Co., Ltd. (the "Company") hereby announces that based on factors such as recent performance trends, the consolidated financial results forecasts and dividend forecasts announced on May 12, 2026, have been revised as follows.

1. Revisions to consolidated financial results forecasts

(1) Revisions to earnings forecasts for the second quarter of the fiscal year ending March 31, 2027 (April 1, 2026 through September 30, 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 52,000	Million yen 8,800	Million yen 9,500	Million yen 6,400	Yen 52.10
Revised forecasts (B)	54,000	10,300	11,200	7,600	62.40
Change (B-A)	2,000	1,500	1,700	1,200	—
Change (%)	3.8%	17.0%	17.9%	18.8%	—
(Reference) Actual consolidated results for the previous second quarter (six months ended September 30, 2025)	48,832	8,111	8,910	6,755	53.74

(2) Revisions to earnings forecasts for the fiscal year ending March 31, 2027 (April 1, 2026 through March 31, 2027)

	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 106,000	Million yen 19,000	Million yen 20,400	Million yen 13,600	Yen 110.70
Revised forecasts (B)	108,000	20,500	22,100	14,800	121.74
Change (B-A)	2,000	1,500	1,700	1,200	—
Change (%)	1.9%	7.9%	8.3%	8.8%	—
(Reference) Actual consolidated results for the previous fiscal year (Fiscal year ended March 31, 2026)	99,961	17,634	19,608	15,460	123.96

(3) Reason for the revision

For the first six months of the current consolidated fiscal year, earnings are expected to exceed the previous forecasts for both net sales and profits. This is due to a temporary sharp rise in market prices for Allyl Ethers during the first quarter, partly reflecting the impact of the situation in the Middle East, as well as the yen remaining weaker than initially assumed. Sales of healthcare-related products have also remained firm.

Considering these circumstances, the Company has revised upward its consolidated financial results forecasts for the second quarter of the fiscal year ending March 31, 2027 and for the full fiscal year, as stated above.

2. Revisions to dividend forecasts

(1) Revisions to the interim dividend

	Annual dividends per share		
	Second quarter-end	Fiscal-year end	Total
Previous forecasts	Yen 14.00	Yen 14.00	Yen 28.00
Revised forecasts	15.00	15.00	30.00
Actual results for the previous fiscal year (Fiscal year ended March 31, 2026)	12.00	16.00	28.00

(2) 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 second quarter-end dividend forecast to 15 yen per share, an increase of 1 yen from the previously announced forecast of 14 yen per share. The year-end dividend forecast has also been raised to 15 yen per share, up 1 yen from the previously announced forecast of 14 yen per share. As a result, the annual dividend per share will be 30 yen, an increase of 2 yen from the previous forecast and also an increase of 2 yen compared with the previous fiscal year’s actual dividend.

* 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.