

August 7, 2025

## Consolidated Financial Results for the Three Months Ended June 30, 2025 (Under Japanese GAAP)

Company name: Nippon Chemical Industrial CO., LTD.  
 Listing: Tokyo Stock Exchange  
 Securities code: 4092  
 URL: <https://www.nippon-chem.co.jp/>  
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 Scheduled date to commence dividend payments: -  
 Preparation of supplementary material on financial results: Yes  
 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, 2025 (from April 1, 2025 to June 30, 2025)

#### (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, 2025	10,949	5.5	1,110	(34.2)	1,134	(34.9)	1,203	(3.9)
June 30, 2024	10,379	16.2	1,688	382.5	1,741	286.5	1,252	334.8

Note: Comprehensive income For the three months ended June 30, 2025: ¥1,005 million [(41.4)%]  
 For the three months ended June 30, 2024: ¥1,717 million [258.5%]

	Basic earnings per share	Diluted earnings per share
Three months ended	Yen	Yen
June 30, 2025	137.74	-
June 30, 2024	141.94	-

#### (2) Consolidated financial position

	Total assets	Net assets	Equity-to-asset ratio
As of	Millions of yen	Millions of yen	%
June 30, 2025	76,214	46,999	61.7
March 31, 2025	75,105	46,395	61.8

Reference: Equity  
 As of June 30, 2025: ¥46,999 million  
 As of March 31, 2025: ¥46,395 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, 2025	-	46.00	-	46.00	92.00
Fiscal year ending March 31, 2026	-				
Fiscal year ending March 31, 2026 (Forecast)		60.00		60.00	120.00

Note: Revisions to the forecast of cash dividends most recently announced: Yes

### 3. Forecast of consolidated financial results for the fiscal year ending March 31, 2026 (from April 1, 2025 to March 31, 2026)

(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
Fiscal year ending March 31, 2026	40,500	4.3	3,200	(4.3)	3,200	-	2,600	1.6	297.63

Note: Revisions to the earnings forecasts most recently announced: Yes

\* **Notes**

- (1) Significant changes in the scope of consolidation during the period: None
- (2) Adoption of accounting treatment specific to the preparation of quarterly consolidated financial statements: None
- (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, 2025	8,922,775 shares
As of March 31, 2025	8,922,775 shares

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

As of June 30, 2025	187,076 shares
As of March 31, 2025	187,076 shares

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

Three months ended June 30, 2025	8,735,699 shares
Three months ended June 30, 2024	8,822,052 shares

- \* Review of the Japanese-language originals of the attached consolidated quarterly financial statements by certified public accountants or an audit firm: nothing

- \* Proper use of earnings forecasts, and other special matters  
(Cautions on forward-looking statements, etc.)

Forward-looking statements, such as earnings forecasts, contained in this material are based on information available to the Company and certain conditions that the Company deems reasonable, and actual results may differ due to various factors.

# Quarterly consolidated balance sheet

(Millions of yen)

	As of March 31, 2025	As of June 30, 2025
<b>Assets</b>		
Current assets		
Cash and deposits	7,927	7,625
Notes receivable - trade	85	73
Electronically recorded monetary claims - operating	1,143	979
Accounts receivable - trade	8,987	11,028
Merchandise and finished goods	5,470	5,349
Work in process	3,377	3,192
Raw materials and supplies	3,530	3,474
Consumption taxes refund receivable	124	195
Other	813	813
Allowance for doubtful accounts	(12)	(13)
<b>Total current assets</b>	<b>31,448</b>	<b>32,719</b>
Non-current assets		
Property, plant and equipment		
Buildings and structures	39,532	39,328
Accumulated depreciation	(25,702)	(25,703)
Buildings and structures, net	13,830	13,624
Machinery, equipment and vehicles	22,686	22,437
Accumulated depreciation	(14,712)	(14,809)
Machinery, equipment and vehicles, net	7,973	7,628
Land	7,459	7,122
Construction in progress	3,928	4,719
Other	6,996	7,033
Accumulated depreciation	(5,888)	(5,850)
Other, net	1,107	1,182
<b>Total property, plant and equipment</b>	<b>34,300</b>	<b>34,277</b>
Intangible assets		
Other	429	450
<b>Total intangible assets</b>	<b>429</b>	<b>450</b>
Investments and other assets		
Investment securities	4,548	4,399
Long-term loans receivable	25	31
Deferred tax assets	101	86
Retirement benefit asset	4,039	4,040
Other	234	233
Allowance for doubtful accounts	(21)	(23)
<b>Total investments and other assets</b>	<b>8,926</b>	<b>8,766</b>
<b>Total non-current assets</b>	<b>43,656</b>	<b>43,494</b>
<b>Total assets</b>	<b>75,105</b>	<b>76,214</b>

	As of March 31, 2025	As of June 30, 2025
<b>Liabilities</b>		
Current liabilities		
Notes and accounts payable - trade	3,555	4,074
Short-term borrowings	10,575	10,575
Income taxes payable	178	401
Accrued consumption taxes	31	27
Provision for bonuses	480	112
Accounts payable - facilities	2,570	2,879
Other	2,716	2,698
Total current liabilities	20,106	20,767
Non-current liabilities		
Long-term borrowings	4,500	4,500
Deferred tax liabilities	1,914	1,769
Retirement benefit liability	200	194
Other	1,987	1,982
Total non-current liabilities	8,602	8,446
Total liabilities	28,709	29,214
Net assets		
Shareholders' equity		
Share capital	5,757	5,757
Capital surplus	2,267	2,267
Retained earnings	33,719	34,520
Treasury shares	(476)	(476)
Total shareholders' equity	41,267	42,068
Accumulated other comprehensive income		
Valuation difference on available-for-sale securities	2,105	1,993
Deferred gains or losses on hedges	-	0
Foreign currency translation adjustment	135	119
Remeasurements of defined benefit plans	2,887	2,818
Total accumulated other comprehensive income	5,128	4,930
Total net assets	46,395	46,999
Total liabilities and net assets	75,105	76,214

# Quarterly consolidated statement of income

(Millions of yen)

	Three months ended June 30, 2024	Three months ended June 30, 2025
Net sales	10,379	10,949
Cost of sales	7,331	8,545
Gross profit	3,047	2,404
Selling, general and administrative expenses	1,359	1,293
Operating profit	1,688	1,110
Non-operating income		
Interest and dividend income	85	86
Share of profit of entities accounted for using equity method	-	13
Other	26	24
Total non-operating income	111	125
Non-operating expenses		
Interest expenses	27	31
Share of loss of entities accounted for using equity method	12	-
Other	18	69
Total non-operating expenses	58	100
Ordinary profit	1,741	1,134
Extraordinary income		
Gain on sale of non-current assets	-	508
Gain on sale of investment securities	22	-
Total extraordinary income	22	508
Extraordinary losses		
Loss on retirement of non-current assets	35	34
Loss on liquidation of subsidiaries and associates	-	58
Total extraordinary losses	35	93
Profit before income taxes	1,729	1,549
Income taxes - current	234	407
Income taxes - deferred	242	(60)
Total income taxes	477	346
Profit	1,252	1,203
Profit attributable to owners of parent	1,252	1,203

## Quarterly consolidated statement of comprehensive income

(Millions of yen)

	Three months ended June 30, 2024	Three months ended June 30, 2025
Profit	1,252	1,203
Other comprehensive income		
Valuation difference on available-for-sale securities	462	(112)
Deferred gains or losses on hedges	-	0
Foreign currency translation adjustment	63	(15)
Remeasurements of defined benefit plans, net of tax	(60)	(68)
Total other comprehensive income	465	(197)
Comprehensive income	1,717	1,005
Comprehensive income attributable to		
Comprehensive income attributable to owners of parent	1,717	1,005

(Notes on segment information, etc.)  
Segment Information  
I. the three months of the previous fiscal year (April 1, 2024 to June 30, 2024)  
1. Information on sales and the amount of profit or loss for each reported segment

(in millions of yen)

	Reportable segments				Other (Note) 1	Total	Adjustment amount (Note) 2	Quarterly Consolidated Statements of Income (Note)3
	Inorganic Chemicals	Specialty Chemicals	Leasing Business	Total				
Sales								
Revenues from external customers	4,543	5,420	228	10,192	186	10,379	-	10,379
Transactions with other segments	-	16	4	21	76	97	(97)	-
Total	4,543	5,437	233	10,214	262	10,477	(97)	10,379
Segment profit (loss)	460	1,082	139	1,682	(0)	1,682	6	1,688

Note: 1. The "Other" category refers to business segments that are not included in the reporting segments, including the bookstore business.  
2. The adjustment amount of 6 million yen for segment profit or loss (loss) is due to the elimination of inter-segment transactions.  
3. Segment profit or loss (loss) is adjusted for operating income in the quarterly consolidated statements of income.  
II. the three months of the current fiscal year (April 1, 2025 to June 30, 2025)  
1. Information on sales and the amount of profit or loss for each reported segment

(in millions of yen)

	Reportable segments				Other (Note) 1	Total	Adjustment amount (Note) 2	Quarterly Consolidated Statements of Income (Note)3
	Inorganic Chemicals	Specialty Chemicals	Leasing Business	Total				
Sales								
Revenues from external customers	4,783	5,870	234	10,889	60	10,949	-	10,949
Transactions with other segments	-	16	6	23	69	92	(92)	-
Total	4,783	5,886	241	10,912	129	11,042	(92)	10,949
Segment profit (loss)	391	577	139	1,108	(5)	1,103	6	1,110

Note: 1. The "Other" category refers to business segments that are not included in the reporting segments and includes environmental measurements, etc.  
2. The adjustment amount of 6 million yen for segment profit or loss (loss) is due to the elimination of inter-segment transactions.  
3. Segment profit or loss (loss) is adjusted for operating income in the quarterly consolidated statements of income.