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FASF MEMBERSHIP

October 31, 2025

Company name: NIPPON FINE CHEMICAL CO., LTD.
Name of representative: Hiroshi Yano
President and CEO
(Securities code: 4362; Prime Market of TSE)
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Notice Regarding Revision of Earnings Forecast

In light of recent business trends, we have revised the full-year consolidated earnings forecast for the fiscal year ending March 2026, which was previously announced on April 30, 2025, as follows.

	Net sales	Operating profit	Ordinary profit	Profit attributable to owners of the parent	Profit per Share
	Million Yen	Million Yen	Million Yen	Million Yen	Yen
Previous Forecast (A)	34,200	5,000	5,200	4,000	177.78
Revised Forecast (B)	35,000	5,500	5,730	4,500	207.51
Change (B-A)	800	500	530	500	
Change (%)	2.3	10.0	10.1	12.5	
Reference: Previous Fiscal Year Results (FY ended March 2025)	35,663	4,895	5,210	3,870	172.06

Difference Between Forecast and Actual Results for the Second Quarter (Interim) of the Fiscal Year Ending March 2026 (April 1, 2025 – September 30, 2025)

	Net sales	Operating profit	Ordinary profit	Profit attributable to owners of the parent	Profit per Share
	Million Yen	Million Yen	Million Yen	Million Yen	Yen
Previous Forecast (A)	16,900	2,620	2,700	2,080	92.44
Revised Forecast (B)	17,495	2,980	3,101	2,507	113.59
Change (B-A)	595	360	401	427	
Change (%)	3.5	13.8	14.9	20.6	
Reference: Previous Fiscal Year Results (FY ended March 2025)	17,378	2,400	2,533	1,793	79.74

Reason for the Revision

The revision of the full-year earnings forecast is based mainly on the actual results for the second quarter (interim period) results for WG derivatives in the beauty care, healthcare, and fine chemicals segments within the functional products business.

-End of News Release-