Business Results for 1Q(Three months) of FYE 3/2027

August 6, 2026

STELLA CHEMIFA CORPORATION

Securities code: 4109

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【Business Results】

【Reference Material】

Performance Highlights

[1Q(Three months) of FYE 3/2027 Results (Year on year)]

◆ **<u>Sales Revenue ： + 959 million yen （+10.9%）</u>** **<u>Operating Profit ： + 19 million yen （+1.6%）</u>**

・Sales revenue increased due to price pass-through in the Semiconductors and increased shipments in the Electronic Materials, etc.

・In the High-Purity Chemical Business, profits declined due to a sharp rise in the price of anhydrous hydrofluoric acid, a key raw material.

・Transportation Business saw increased sales revenue and profits due to factors such as increased handling volume and improved profitability.

[Full-year Forecast]

◆ **<u>No change to earnings forecast (announced May 14, 2026)</u>**

・Despite rising costs due to factors such as increased raw material prices, the earnings forecast remains unchanged, as shipments in the Semiconductors and Electronic Materials remain strong in addition to price pass-through.

Financial Summary

- ◆ Sales Revenue : Sales revenue increased due to factors such as price pass-through in the Semiconductors and increased shipments in the Electronic Materials.
- ◆ Operating Profit : Despite rising raw material prices and increased costs, profits increased due to increased handling volume and improved profitability in the Transportation Business.
- ◆ Profit Attributable to Owners of Parent : In the current period, gain on change in equity was recorded resulting from a capital increase by a domestic affiliate.

(million yen)	1Q (Three months) of FYE 3/2026	1Q (Three months) of FYE 3/2027	Increase/ Decrease	Percentage Increase/ Decrease
Sales Revenue	8,795	9,754	959	10.9
Gross Profit	2,192	2,265	72	3.3
Operating Profit	1,222	1,242	19	1.6
Ordinary Profit	1,148	1,176	27	2.4
Quarterly Profit Attributable to Owners of Parent	828	1,094	265	32.1
Earnings Per Share (yen)	70.21	89.67		

Capital Expenditures	888	486	−401	−45.2
Depreciation & Amortization	671	743	71	10.6
Research & Development Expenses	151	147	−3	−2.4

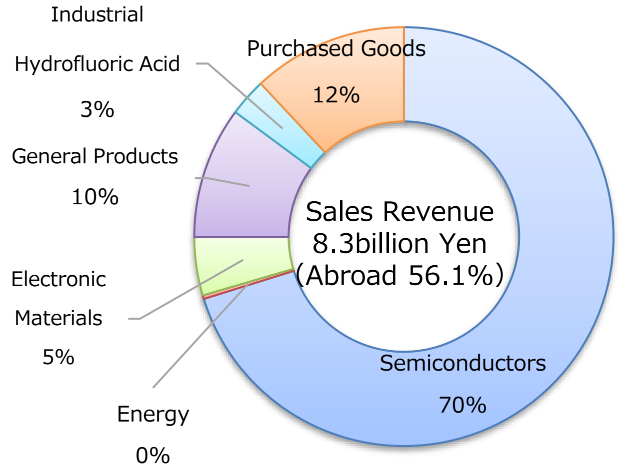
Sales Revenue and Operating Profit by Business Segment

(million yen)	Sales Revenue: 1Q (Three months) of FYE 3/2026	Sales Revenue: 1Q (Three months) of FYE 3/2027	Sales Revenue: Increase/Decrease Amount	Sales Revenue: Increase/Decrease %	Operating Profit: 1Q (Three months) of FYE 3/2026	Operating Profit: 1Q (Three months) of FYE 3/2027	Operating Profit: Increase/Decrease Amount	Operating Profit: Increase/Decrease %
High-Purity Chemical Business	7,609	8,383	774	10.2	998	902	−95	−9.6
Transportation Business	1,159	1,350	191	16.5	226	337	110	48.8
Other	26	20	−6	−23.4	2	3	1	65.0
Eliminations and Corporate	-	-	-	-	−4	−1	2	-
Total	8,795	9,754	959	10.9	1,222	1,242	19	1.6

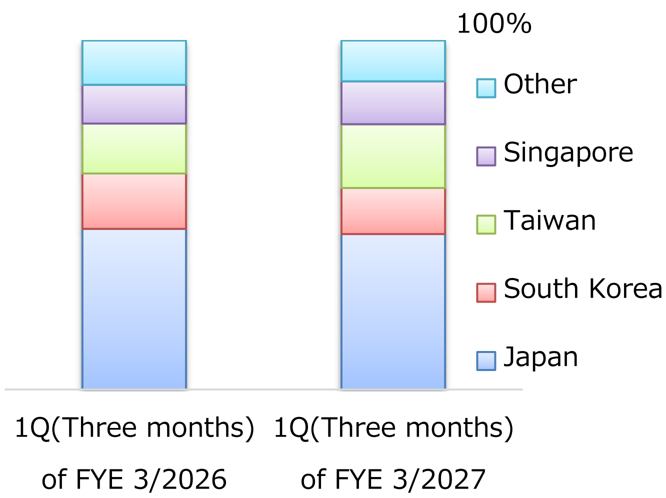
Sales Revenue of High-Purity Chemical Business (Breakdown)

(million yen)	1Q (Three months) of FYE 3/2026	1Q (Three months) of FYE 3/2027	Increase/ Decrease	Percentage Increase/ Decrease
Semiconductors	5,340	5,884	544	10.2
Energy	89	23	−65	−73.6
Electronic Materials	233	375	142	61.0
General Products	1,016	853	−162	−16.0
Industrial Hydrofluoric Acid	201	243	42	20.9
Purchased Goods	728	1,002	274	37.7
Total	7,609	8,383	774	10.2

Sales Revenue Constituent Ratio of High-Purity Chemicals

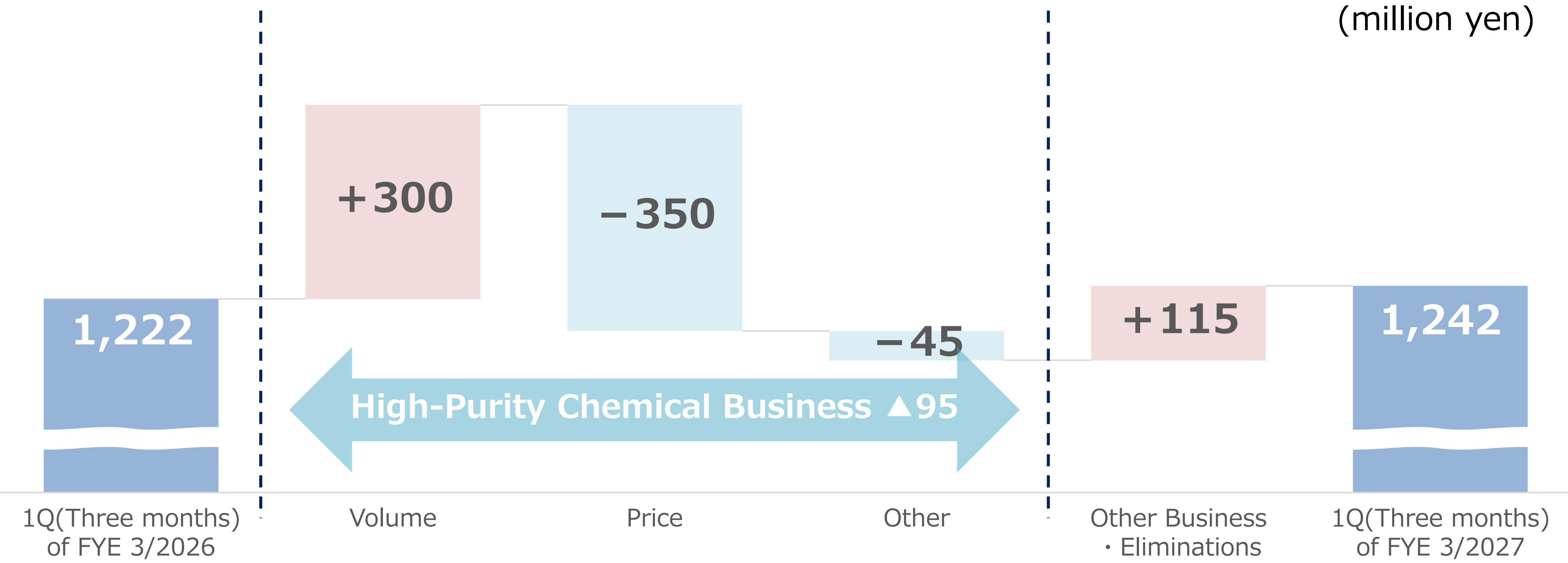


Semiconductors Shipping Ratio by Country

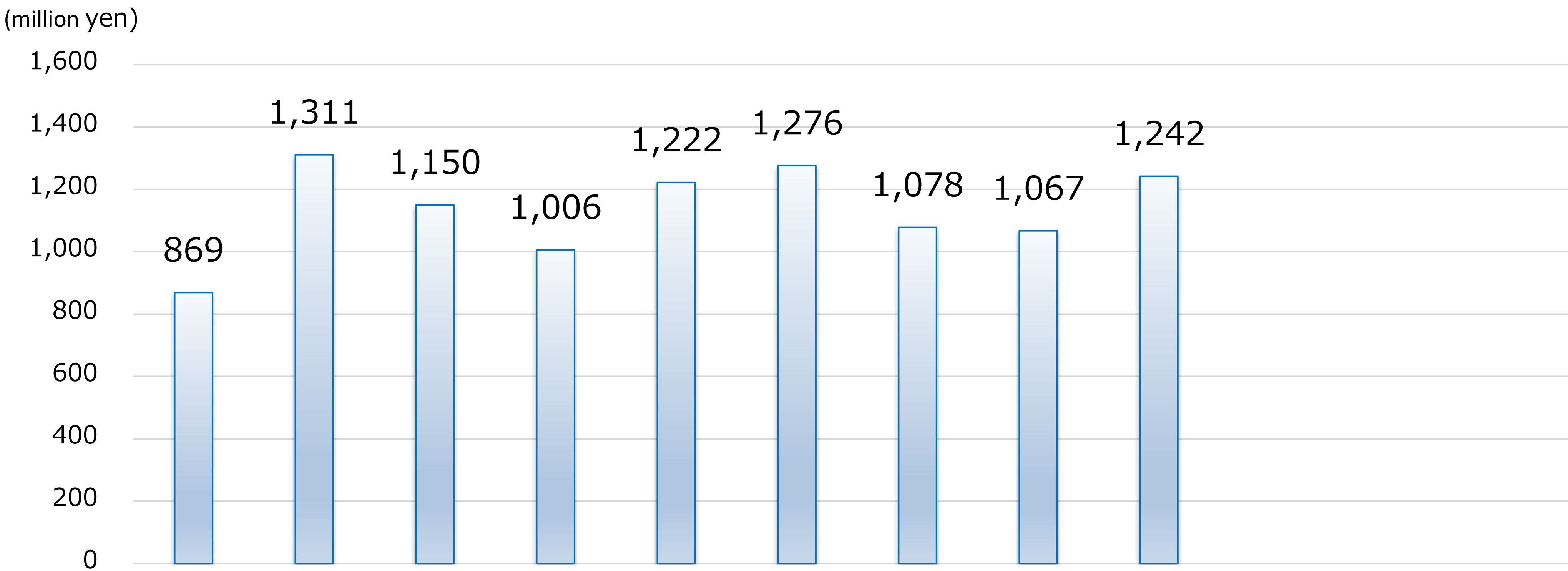


Analysis of Operating Profit (Year on year)

- Volume : (+) Increased shipments of Semiconductors and Electronic Materials
  (−) Decreased shipments of Energy and General Products
- Price : (+) Price pass-through in Semiconductors
  (−) Higher raw material prices
- Other : (−) Increase in expenses, etc.
- Transportation Business : (+) Increased handling volume and improved profitability

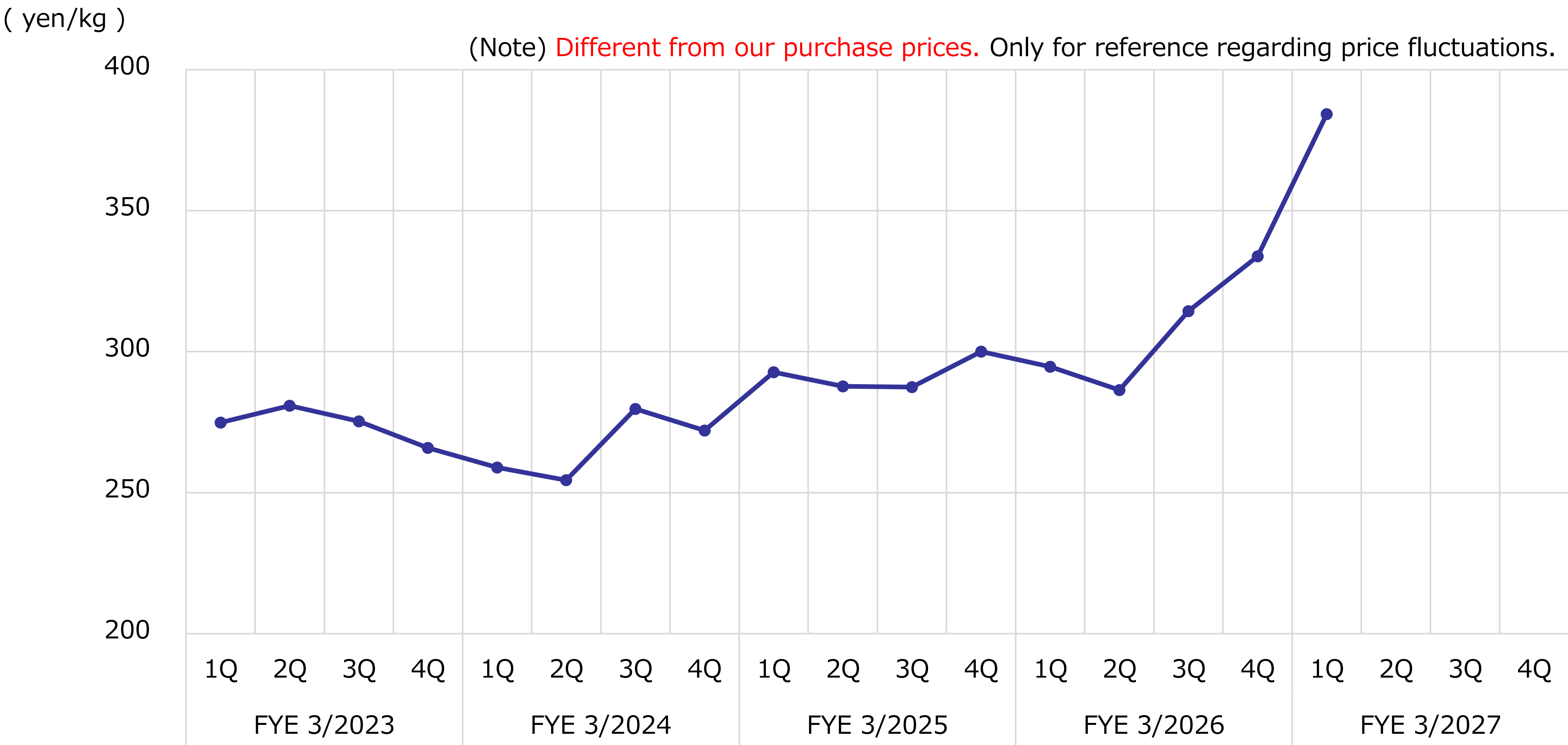


Change of Quarterly Operating Profit



	FYE 3/2025				FYE 3/2026				FYE 3/2027			
	1Q	2Q	3Q	4Q	1Q	2Q	3Q	4Q	1Q	2Q	3Q	4Q
Sales Revenue	8,755	9,405	8,491	9,636	8,795	9,361	8,806	9,835	9,754			
Operating Profit	869	1,311	1,150	1,006	1,222	1,276	1,078	1,067	1,242			
Operating Profit Margin	9.9%	13.9%	13.6%	10.4%	13.9%	13.6%	12.2%	10.9%	12.7%			

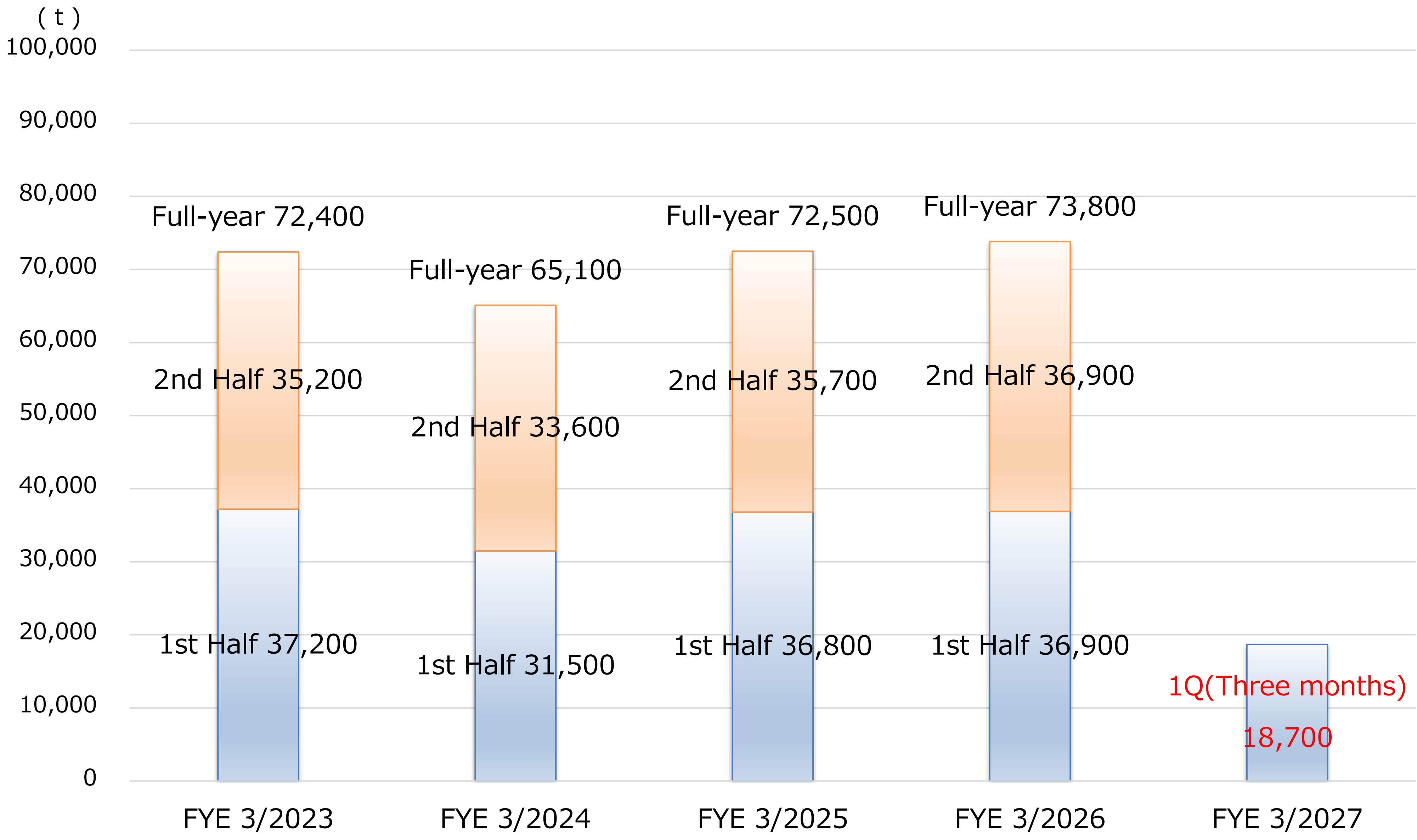
Transitions in Import Trade Statistics (China)
Value of Hydrofluoric Acid(HF)



(yen/kg)	FYE 3/2023	FYE 3/2024	FYE 3/2025	FYE 3/2026	FYE 3/2027 1Q
Average Price	274	266	292	307	384

Source: Prepared by our company based on the Ministry of Finance's "Trade Statistics of Japan" (http://www.customs.go.jp/toukei/info/)

Change of Shipping Volume of High-Purity Hydrofluoric Acid (Semiconductors)



Balance Sheet

- Assets : Operating receivables and Inventory assets increased, but Cash and deposits decreased
- Liabilities : Operating liabilities increased, but Income taxes payable and Interest-bearing liabilities decreased
- Equity capital : Foreign currency translation adjustment increased, but Valuation difference on available-for-sale securities decreased

(million yen)	Mar.31, 2026	Jun.30, 2026	Increase/ Decrease
Assets	**64,149**	**63,585**	**－563**
Cash and deposits	14,817	12,929	－1,888
Operating receivables	7,337	7,604	267
Inventory assets	6,372	7,487	1,114
Property, plant, and equipment	28,441	28,260	－180
Investments and other assets	6,708	6,806	98

(million yen)	Mar.31, 2026	Jun.30, 2026	Increase/ Decrease
Liabilities	**16,087**	**15,599**	**－488**
Operating liabilities	3,931	4,096	164
Interest-bearing liabilities	5,748	5,452	－295
Net Assets	**48,061**	**47,986**	**－75**
Equity capital	47,824	47,737	－87
Liabilities and Net Assets	**64,149**	**63,585**	**－563**

Financial Forecast

◆ **No change to earnings forecast (announced May 14, 2026)**

・Despite rising costs due to factors such as increased raw material prices, the earnings forecast remains unchanged, as shipments in the Semiconductors and Electronic Materials remain strong in addition to price pass-through.

(million yen)	FYE 3/2026 Actual	FYE 3/2027 Forecast	Increase/ Decrease	Percentage Increase/ Decrease
Sales Revenue	36,799	39,100	2,300	6.3
Operating Profit	4,644	4,800	155	3.3
Ordinary Profit	4,424	4,900	475	10.7
Profit Attributable to Owners of Parent	3,058	3,400	341	11.2
Earnings Per Share (yen)	258.45	278.55	20.10	
Dividend (yen)	180	180	-	
ROE (%)	6.6	7.0	0.4	
Capital Expenditures	4,235	4,600	364	8.6
Depreciation & Amortization	2,889	3,150	260	9.0
Research & Development Expenses	626	820	193	30.9

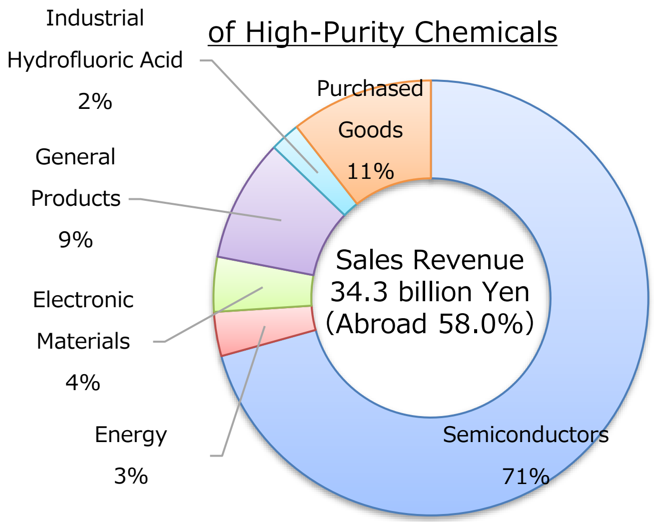
Forecast on Sales Revenue and Operating Profit by Business Segment

(million yen)	Sales Revenue				Operating Profit			
	FYE 3/2026 Actual	FYE 3/2027 Forecast	Increase/ Decrease		FYE 3/2026 Actual	FYE 3/2027 Forecast	Increase/ Decrease	
			Amount	%			Amount	%
High-Purity Chemical Business	31,786	34,390	2,603	8.2	3,592	3,770	177	4.9
Transportation Business	4,892	4,590	−302	−6.2	1,045	1,020	−25	−2.4
Other	120	120	−0	−0.4	28	20	−8	−28.9
Eliminations and Corporate	-	-	-	-	−20	−10	10	-
Total	36,799	39,100	2,300	6.3	4,644	4,800	155	3.3

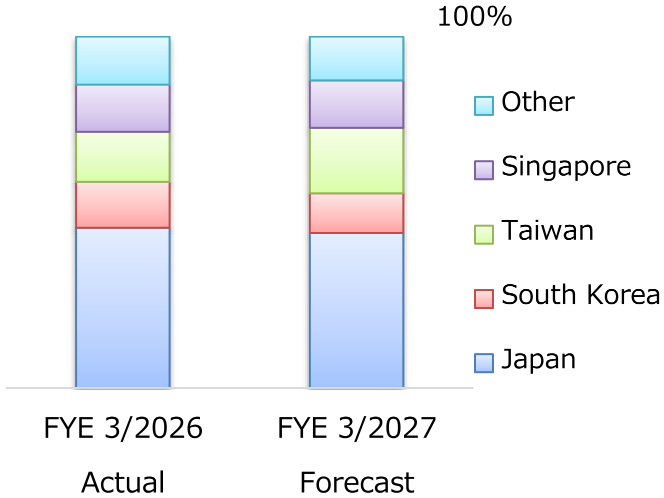
Forecast on Sales Revenue of High-Purity Chemical Business（Breakdown）

(million yen)	FYE 3/2026 Actual	FYE 3/2027 Forecast	Increase/ Decrease	Percentage Increase/ Decrease
Semiconductors	22,204	24,310	2,105	9.5
Energy	1,135	1,130	−5	−0.5
Electronic Materials	1,189	1,400	210	17.7
General Products	3,177	3,140	−37	−1.2
Industrial Hydrofluoric Acid	824	770	−54	−6.6
Purchased Goods	3,255	3,640	384	11.8
Total	31,786	34,390	2,603	8.2

Sales Revenue Constituent Ratio of High-Purity Chemicals



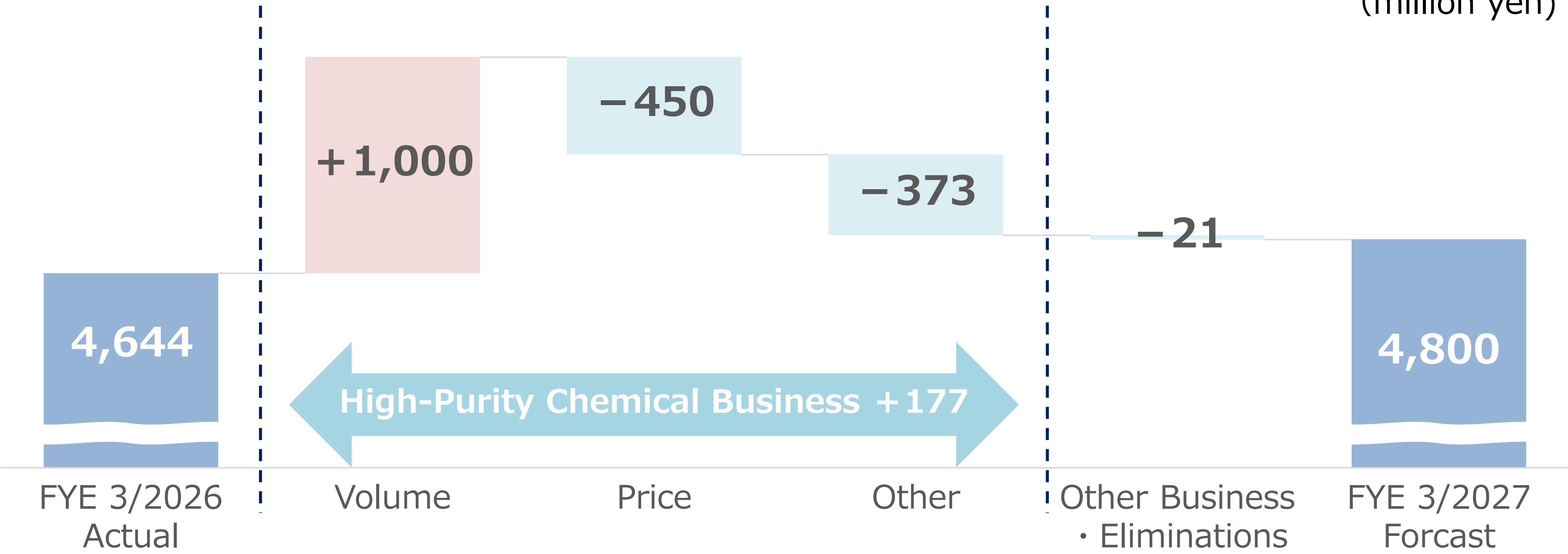
Semiconductors Shipping Ratio by Country



Forecast on Factors Affecting Operating Profit (Compared to Actual Results for FYE 3/2026)

- Volume : (+) Increase in shipments of Semiconductors and Electronic materials
  (−) Decrease in shipments of General Products and Industrial Hydrofluoric Acid
- Price : (+) Higher selling prices of Semiconductors
  (−) Higher raw material prices
- Other : (−) Increase in expenses, etc.

(million yen)



Shareholder Return

【 Shareholder Return Policy (FYE 3/2026 to FYE 3/2028)】

Total Return Ratio	Target a total return ratio (Note 1) of 100% or more for the three-year total (Note 2)
Dividend	Annual minimum of ¥170 per share

(Note 1) Total shareholder return for the period from FYE 3/2026 to FYE 3/2028 divided by total profit attributable to owners of parent for the same period.

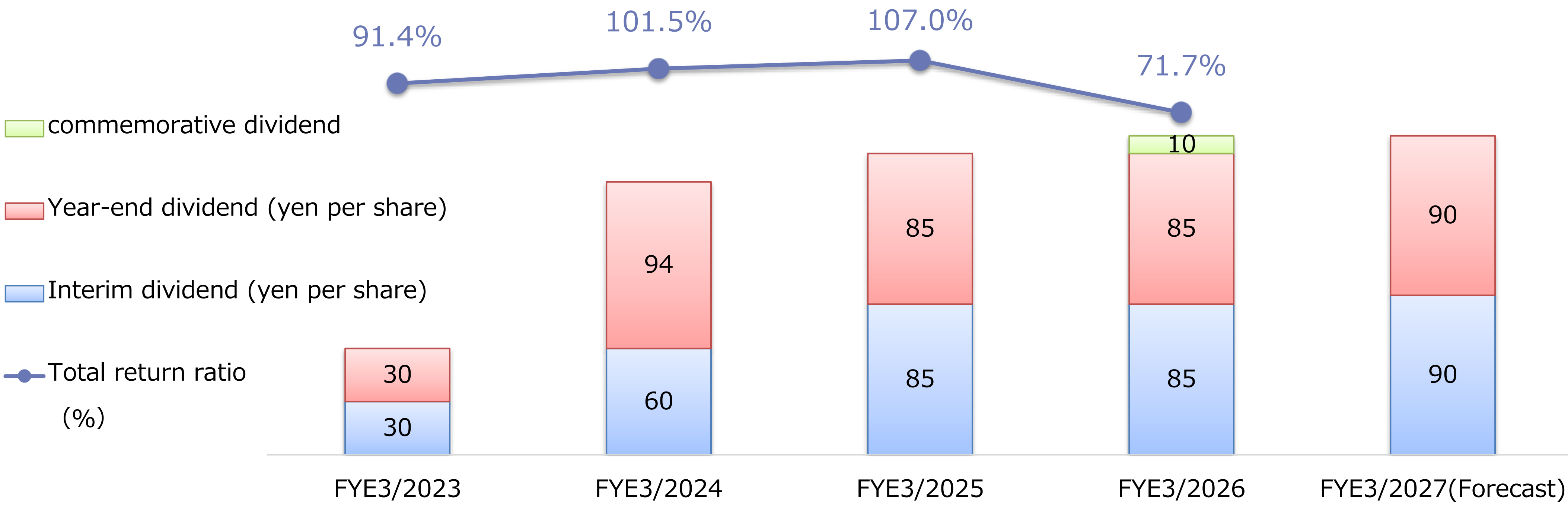
(Note 2) However, in the case of a fiscal year in which profit attributable to owners of parent fluctuates significantly due to special factors such as extraordinary gains or losses, the amount of shareholder return shall be determined in consideration of the impact of such factors.

Shareholder Return

【Dividend paid and dividend forecast】

◆ FYE3/2026
- Annual dividend: 180 yen per share
  (Annual dividend 170 yen, 110th anniversary commemorative dividend 10 yen)

◆ FYE3/2027
- Annual dividend forecast：180 yen per share (announced May 14, 2026)
- Decision made to repurchase up to 300,000 shares, up to 1.9 billion yen from August 7, 2026 to October 30, 2026 (announced August 6, 2026)



Reference Material

(Topics)

Topics

- The following are the key research themes that we are currently working on.

*Further explanation of the red text is given on the following pages.

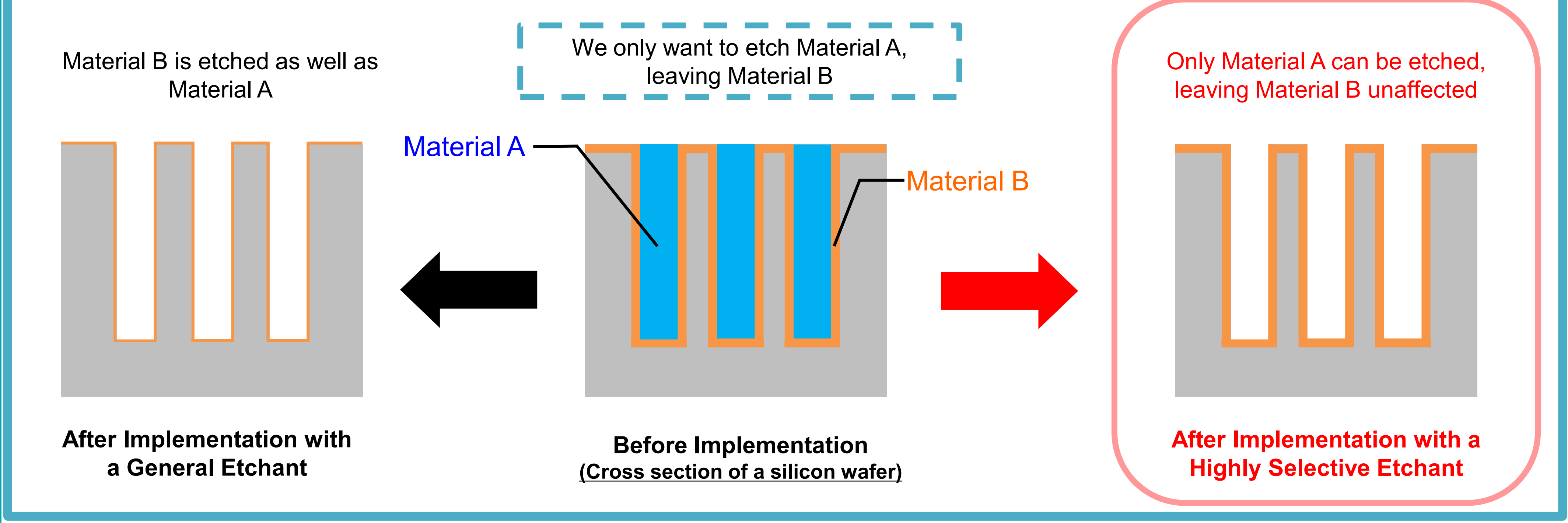
Research Area	Research Theme
Semiconductors	●Development of chemical solutions for device miniaturization ●Development of etching solutions that improve the manufacturing process **●Development of highly selective etching solution**
New applications for fluorine compounds	**●Development of cell culture vessels** ●Development of new applications for inorganic fluoride nanoparticles **●Contract synthesis, manufacture and sale of high value-added organic fluorine compounds**
Energy	**●Development of positive electrode active material coating agent for liquid and all-solid-state lithium-ion secondary batteries**

Topics

Improvement of selective etching solutions for use in semiconductor manufacturing

- Selective etchants are chemical solutions that can selectively etch various types of materials
- Highly selective etching technology enables precision processing and contributes to improved semiconductor performance
- Development of highly selective etching solution with higher selectivity than conventional products has been completed

Examples of Selective Etching



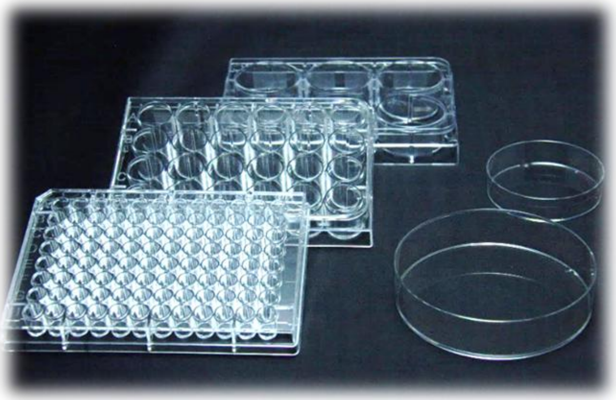
Currently conducting sample work for users

Topics

Development of Cell Culture Vessels

- Cell Culture Vessels are used in a wide range of fields, including regenerative medicine and drug development
- Our unique surface treatment method provides a suitable surface for cell culture.

<Products we have developed>



<Cell culture>

<Regenerative medicine and drug development>

Initiatives with an eye toward full-scale sales

- ✓ **Exhibition at the 48th Annual Meeting of the Molecular Biology Society of Japan (2025.12)**
- ✓ **Submission to IRMAIL* for bio field**

  *IRMAIL: A service that delivers the latest information to researchers affiliated with universities, government offices, and companies
- ✓ **Expansion of sample work**

Focusing on PR activities (exhibiting at trade shows) and sample work with the aim of sale in FY2027

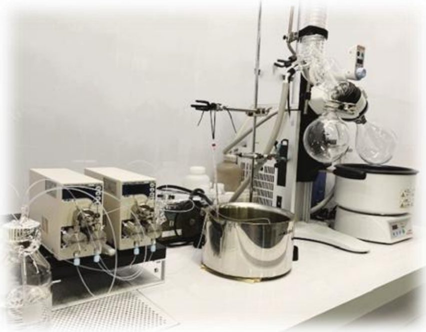
Topics

Development of High-Value-Added Organic Fluorine Compounds

- We synthesize organic fluorine compounds using fluorine gas, fluorinating agents, flow synthesis, and batch synthesis.
- We are pursuing synthesis of high-value-added organic fluorine compounds, such as fluorination reagents and pharmaceutical intermediates.

Applying the optimal method

Raw materials → **Fluorine gas** / **Fluorinating agent** × **Flow method** / **Batch method** → **High-value-added organic fluorine compounds**



We are currently expanding case examples of organic fluorine compound synthesis.

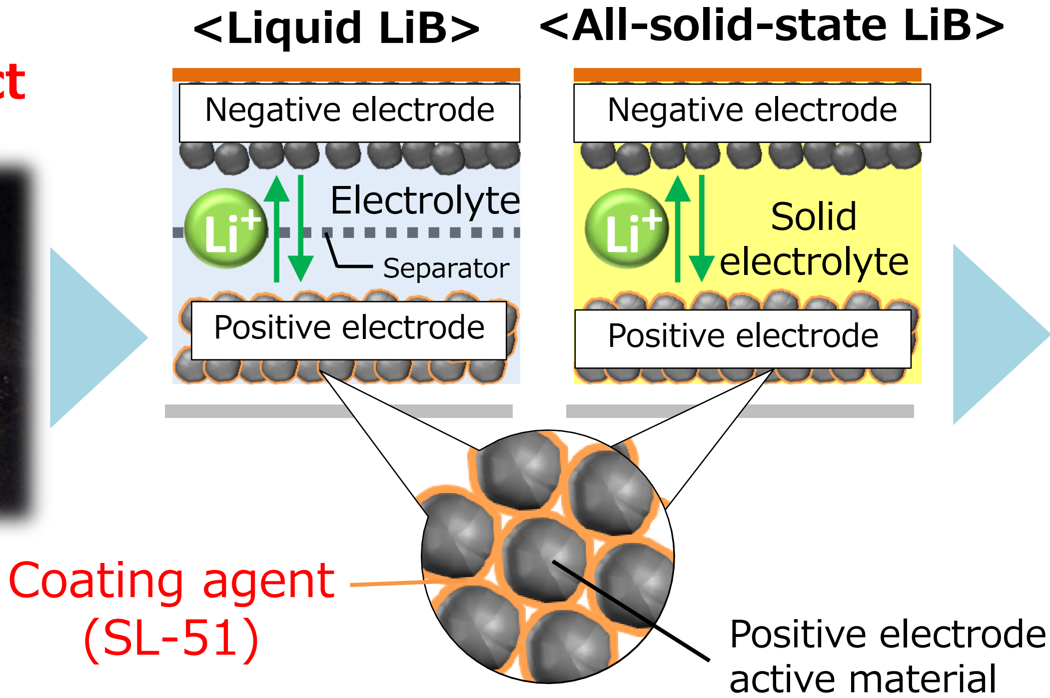
→ **Our aim is to synthesize high-value-added organic fluorine compounds by making full use of fluorine gas/fluorinating agents and flow/batch methods.**

Topics

Development of Materials for Lithium Ion Secondary Batteries (LiB)

- We have developed a coating agent for liquid LiB and all-solid-state LiB positive electrode active materials.
- We have developed a coating agent with high ionic conductivity based on oxidation-resistant fluorine compounds

Appearance of developed product SL-51



<HEV, EV batteries>

We are also developing coating agents with even higher performance.

Coating the positive electrode active material with SL-51 contributes to improving the charge/discharge characteristics and durability of liquid LiB and all-solid-state LiB.

We are pursuing sample work on coating agent for high-voltage-type liquid LiB positive electrode active materials.

We are working towards commercialization for all-solid-state LiB around 2030.

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