August 6, 2026

Consolidated Financial Results for the First Quarter of the Fiscal Year Ending March 31, 2027 (Three Months Ended June 30, 2026)

[Japanese GAAP]

Company name: ROHTO PHARMACEUTICAL CO.,LTD.
Listing: Tokyo Stock Exchange
Securities code: 4527
URL: https://www.rohto.co.jp/
Representative: Hidetoshi Segi — President and Representative Director
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Scheduled date to commence dividend payments: -
Preparation of supplementary material on financial results: Yes
Holding of financial results briefing: Yes (for institutional investors and analysts)

(Yen amounts are rounded down to millions, unless otherwise noted.)

1. Consolidated financial results for the three months ended June 30, 2026 (from April 1, 2026 to June 30, 2026)

(1) Consolidated operating results (cumulative)

(Percentages indicate year-on-year changes.)

	Net sales		Operating income		Ordinary income		Profit attributable to owners of parent	
Three months ended	Millions of yen	%	Millions of yen	%	Millions of yen	%	Millions of yen	%
June 30, 2026	91,624	11.8	13,663	16.8	14,491	(10.1)	10,650	(9.5)
June 30, 2025	81,964	19.9	11,699	(0.8)	16,127	31.4	11,769	38.7

Note: Comprehensive income
For the three months ended June 30, 2026: ¥ 13,929 million [79.3%]
For the three months ended June 30, 2025: ¥ 7,769 million [(51.7)%]

	Net income per share	Diluted net income per share
Three months ended	Yen	Yen
June 30, 2026	47.14	46.50
June 30, 2025	52.09	51.39

(2) Consolidated financial position

	Total assets	Net assets	Equity-to-asset ratio
As of	Millions of yen	Millions of yen	%
June 30, 2026	487,151	328,459	63.5
March 31, 2026	485,771	320,174	62.1

Reference: Equity
As of June 30, 2026: ¥ 309,106 million
As of March 31, 2026: ¥ 301,446 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, 2026	-	21.00	-	25.00	46.00
Fiscal year ending March 31, 2027	-				
Fiscal year ending March 31, 2027 (Forecast)		25.00	-	25.00	50.00

Note: Revisions to the forecast of cash dividends most recently announced: None

3. Consolidated financial result forecasts for the fiscal year ending March 31, 2027 (from April 1, 2026 to March 31, 2027)

(Percentages indicate year-on-year changes.)

	Net sales		Operating income		Ordinary income		Profit attributable to owners of parent		Net income per share
	Millions of yen	%	Millions of yen	%	Millions of yen	%	Millions of yen	%	Yen
Full year	372,300	8.3	45,000	9.4	47,400	(1.2)	35,200	2.8	155.78

Note: Revisions to the financial result forecast most recently announced: Yes

*** Notes**

(1) Significant changes in the scope of consolidation during the period: None

Newly included: - companies( )

Excluded: - companies( )

(2) Adoption of accounting treatment specific to the preparation of quarterly consolidated financial statements: Yes

Note: Please refer to page 8 of the attachments "2. Quarterly Consolidated Financial Statements and Major Notes, (3) Notes to Quarterly Consolidated Financial Statements" for further information.

(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, 2026	236,178,310 shares
As of March 31, 2026	236,178,310 shares

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

As of June 30, 2026	10,214,018 shares
As of March 31, 2026	10,214,018 shares

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

Three months ended June 30, 2026	225,964,292 shares
Three months ended June 30, 2025	225,964,374 shares

* Review of the Japanese-language originals of the attached consolidated quarterly financial statements by certified public accountants or an audit firm: None

*Cautionary statement with respect to forward-looking statements and other special items

Forecasts regarding future performance in these materials are based on assumptions judged to be valid and information available to the Company at the time the materials were created. These materials are not promises by the Company regarding future performance. Actual results of operations may differ significantly from the forecasts depending on various factors. For discussion of the assumptions and other factors considered by the Company in preparing the above projections, please refer to page 3 of the attachments "1. Qualitative Information on Quarterly Consolidated Financial Performance, (3) Explanation of Consolidated Earnings Forecast and Other Forward-looking Statements."

Contents of Attachments

1. Qualitative Information on Quarterly Consolidated Financial Performance

(1) Explanation of Results of Operations

During the first quarter of the current fiscal year, the Japanese economy continued on a moderate recovery trend supported by improvements in employment and income conditions. Meanwhile, rising food and energy prices weighed on household real purchasing power, acting as a drag on personal consumption. While the number of inbound foreign visitors fell below the same period of the previous year, inbound demand remained strong due to the continuing weakening of the yen. In the global economy, downside risks to economic activity have increased due to factors such as the prolonged situation in Ukraine, escalating tensions in the Middle East, and concerns about an economic slowdown in China, and the outlook remains uncertain.

Under these circumstances, in May 2026, the Company declared its evolution into a company that promotes and realizes longevity, under the banner of "Connect for Well-being & Longevity." By combining expertise across fields such as pharmaceuticals, skincare, food, and regenerative medicine, and building on the cell science we have cultivated since our founding, we are working daily toward the realization of a society where people can live longer, healthier, and more youthful lives.

Consequently, net sales significantly increased to 91,624 million yen (up 11.8% year-on-year). In Japan, strong sales of eyecare products and skincare products, including "Hadalabo," resulted in increased revenue. Overseas, revenue increased due to the strong performance of the Asia segment, led by Eu Yan Sang International Ltd.

As for profits, operating income was 13,663 million yen (up 16.8% year-on-year), despite an increase in selling, general and administrative expenses, including advertising expenses, promotion expenses, and labor costs. Ordinary income was 14,491 million yen (down 10.1% year-on-year) and profit attributable to owners of parent was 10,650 million yen (down 9.5% year-on-year) due to a reactionary decline from the one-time dividend income recorded in the same period of the previous year.

Results by reportable segment are as follows.

Japan

Sales to outside customers amounted to 42,864 million yen (up 5.2% year-on-year).

Sales were brisk for "Hadalabo," eye drops for young people, "Rohto V5" supplements, and "Obagi" skincare products. Among the domestic group companies, Rohto Nitten Co., Ltd., Qualitech Pharma Co., Ltd., and Amato Pharmaceutical Products, Ltd. contributed to sales growth.

Segment profit (operating income basis) increased to 6,867 million yen (up 8.8% year-on-year) due to a portion of the originally planned advertising and R&D expenses being pushed back to the next period and beyond, as well as increased net sales at Amato Pharmaceutical Products, Ltd..

Americas

Sales to outside customers amounted to 5,465 million yen (up 8.3% year-on-year).

In addition to the solid performance of the US, "Hadalabo" in Brazil continued to perform strongly.

Segment profit (operating income basis) significantly increased to 226 million yen (up 22.6% year-on-year) due to increased sales despite an increase in selling, general and administrative expenses.

Europe

Sales to outside customers increased significantly to 6,684 million yen (up 19.9% year-on-year).

In addition to the strong sales of Dax Cosmetics' "Hadalabo Tokyo" and "YOSKINE" in Poland, sales of anti-inflammatory analgesic products in the UK also recovered and performed strongly, having experienced a temporary decline in production volume in the previous fiscal year due to the bankruptcy of a container supplier.

Segment profit (operating income basis) significantly increased to 664 million yen (up 392.7% year-on-year) due to strong sales of Dax Cosmetics as well as the improved cost of sales ratio in the UK resulting from the normalization of production of anti-inflammatory analgesic products.

Asia

Sales to outside customers increased significantly to 35,604 million yen (up 19.7% year-on-year).

In addition to strong performances in Vietnam, Malaysia, Myanmar, and other Southeast Asian countries, Eu Yan Sang International Ltd. and China also performed solidly. Regarding the performance of particular products, eye drops, “Hadalabo,” and “Acnes” skincare products are among those that had strong sales and contributed to sales growth.

Segment profit (operating income basis) significantly increased to 5,676 million yen (up 18.8% year-on-year) due to increased net sales.

(2) Explanation of Financial Position

Total assets at the end of the first quarter of the current fiscal year were 487,151 million yen, an increase of 1,380 million yen from the end of the previous fiscal year. This was mainly due to an increase of 2,739 million yen in investment securities, an increase of 1,885 million yen in raw materials and supplies, and an increase of 1,628 million yen in retirement benefit asset, while electronically recorded monetary claims - operating decreased 4,123 million yen.

Total liabilities were 158,692 million yen, a decrease of 6,904 million yen from the end of the previous fiscal year. The main factors were a decrease of 4,488 million yen in other under current liabilities, a decrease of 2,596 million yen in short-term borrowings, and a decrease of 2,141 million yen in income taxes payable, while notes and accounts payable - trade increased by 2,421 million yen.

Net assets totaled 328,459 million yen, an increase of 8,284 million yen from the end of the previous fiscal year. This was mainly due to increases in retained earnings and foreign currency translation adjustment of 5,001 million yen and 2,435 million yen, respectively.

(3) Explanation of Consolidated Earnings Forecast and Other Forward-looking Statements

(Consolidated Earnings Forecast for the Fiscal Year Ending March 31, 2027)

	Net sales	Operating income	Ordinary income	Profit attributable to owners of parent	Net income per share
	Millions of yen	Millions of yen	Millions of yen	Millions of yen	Yen
Previous forecast (A)	369,500	43,800	46,100	34,500	152.68
Revised forecast (B)	372,300	45,000	47,400	35,200	155.78
Change (B – A)	2,800	1,200	1,300	700	-
Percentage change (%)	0.8	2.7	2.8	2.0	-

The Company has revised the consolidated financial earnings forecast announced on May 13, 2026 to reflect a revision to the assumed exchange rates from 155 yen to 158 yen to the US dollar and from 22 yen to 23 yen to the Chinese yuan, as well as favorable performance of the Asia, Japan, and Europe segments, which exceeded expectations during the first quarter of the current fiscal year. Net sales, operating income, ordinary income and profit attributable to owners of parent are all expected to exceed the previous forecast. Net sales are also expected to increase compared to the previous fiscal year, with operating income and profit attributable to owners of parent also expected to increase.

For details, please refer to the “Notice of Revision of Earnings Forecast” announced today (August 6, 2026).

*The above forecasts are based on information available as of the date of announcement. Actual results may differ from the forecasts due to various factors.

2. Quarterly Consolidated Financial Statements and Major Notes

(1) Quarterly Consolidated Balance Sheets

(Millions of yen)

	As of March 31, 2026	As of June 30, 2026
Assets		
Current assets		
Cash and deposits	86,816	84,771
Notes and accounts receivable - trade	52,684	50,794
Electronically recorded monetary claims - operating	24,592	20,469
Merchandise and finished goods	38,134	38,038
Work in process	5,278	5,580
Raw materials and supplies	22,265	24,151
Other	9,930	11,151
Allowance for doubtful accounts	(429)	(393)
Total current assets	239,274	234,563
Non-current assets		
Property, plant and equipment		
Buildings and structures, net	34,255	34,467
Other, net	58,756	59,902
Total property, plant and equipment	93,011	94,369
Intangible assets		
Trademark right	40,152	40,170
Goodwill	34,242	34,216
Other	9,504	9,648
Total intangible assets	83,899	84,035
Investments and other assets		
Investment securities	55,904	58,643
Retirement benefit asset	3,046	4,674
Other	18,446	18,773
Allowance for doubtful accounts	(7,899)	(7,992)
Total investments and other assets	69,498	74,099
Total non-current assets	246,409	252,504
Deferred assets		
Bond issuance costs	87	83
Total deferred assets	87	83
Total assets	485,771	487,151

(Millions of yen)

	As of March 31, 2026	As of June 30, 2026
Liabilities		
Current liabilities		
Notes and accounts payable - trade	20,937	23,359
Electronically recorded obligations - operating	1,709	1,608
Short-term borrowings	24,742	22,145
Accrued expenses	22,715	22,408
Income taxes payable	6,572	4,431
Provision for bonuses	4,089	2,204
Provision for bonuses for directors (and other officers)	75	38
Other	36,507	32,018
Total current liabilities	117,349	108,214
Non-current liabilities		
Convertible-bond-type bonds with share acquisition rights	25,316	25,303
Long-term borrowings	2,872	2,713
Retirement benefit liability	707	2,249
Lease liabilities	7,314	7,940
Other	12,035	12,270
Total non-current liabilities	48,246	50,477
Total liabilities	165,596	158,692
Net assets		
Shareholders' equity		
Share capital	6,504	6,504
Retained earnings	256,618	261,620
Treasury shares	(9,939)	(9,939)
Total shareholders' equity	253,183	258,185
Accumulated other comprehensive income		
Valuation difference on available-for-sale securities	14,285	14,523
Foreign currency translation adjustment	31,333	33,768
Remeasurements of defined benefit plans	2,643	2,627
Total accumulated other comprehensive income	48,262	50,920
Share acquisition rights	382	382
Non-controlling interests	18,346	18,970
Total net assets	320,174	328,459
Total liabilities and net assets	485,771	487,151

(2) Quarterly Consolidated Statements of Income and Comprehensive Income

Quarterly Consolidated Statements of Income

For the Three-Month Period

(Millions of yen)

	For the three months ended June 30, 2025	For the three months ended June 30, 2026
Net sales	81,964	91,624
Cost of sales	36,111	40,030
Gross profit	45,852	51,593
Selling, general and administrative expenses	34,153	37,930
Operating income	11,699	13,663
Non-operating income		
Interest income	237	342
Dividend income	4,106	811
Share of profit of entities accounted for using equity method	64	7
Foreign exchange gains	378	-
Other	258	331
Total non-operating income	5,045	1,491
Non-operating expenses		
Interest expenses	316	320
Foreign exchange losses	-	74
Provision of allowance for doubtful accounts	73	93
Loss on investments in investment partnerships	141	42
Other	85	133
Total non-operating expenses	617	663
Ordinary income	16,127	14,491
Extraordinary income		
Gain on sale of investment securities	4	311
Total extraordinary income	4	311
Extraordinary losses		
Loss on valuation of investment securities	1,058	-
Total extraordinary losses	1,058	-
Income before income taxes	15,074	14,803
Income taxes	3,021	3,754
Net income	12,052	11,048
Profit attributable to non-controlling interests	283	397
Profit attributable to owners of parent	11,769	10,650

Quarterly Consolidated Statements of Comprehensive Income

For the Three-Month Period

(Millions of yen)

	For the three months ended June 30, 2025	For the three months ended June 30, 2026
Net income	12,052	11,048
Other comprehensive income		
Valuation difference on available-for-sale securities	1,046	238
Foreign currency translation adjustment	(5,325)	2,657
Remeasurements of defined benefit plans, net of tax	3	(15)
Share of other comprehensive income of entities accounted for using equity method	(8)	0
Total other comprehensive income	(4,283)	2,880
Comprehensive income	7,769	13,929
Comprehensive income attributable to		
Comprehensive income attributable to owners of parent	7,987	13,309
Comprehensive income attributable to non-controlling interests	(217)	619

(3) Notes to Quarterly Consolidated Financial Statements

Application of Special Accounting Methods for Preparation of Quarterly Consolidated Financial Statements

Calculation of tax expense

Tax expense was calculated by first reasonably estimating the effective tax rate after the application of tax effect accounting with respect to income before income taxes for the fiscal year, and multiplying that rate by the quarterly income before income taxes.

Segment Information

I. Prior First Quarter (Apr. 1, 2025 – Jun. 30, 2025)

1. Information related to net sales and profit and disaggregation of revenue for each reportable segment

(Millions of yen)

	Reportable segment (Note 1)					Others (Note 2)	Total	Adjustment (Note 3)	Reported in quarterly consolidated statement of income (Note 4)
	Japan	Americas	Europe	Asia	Subtotal				
Net sales Revenue from contracts with customers	40,757	5,044	5,572	29,743	81,119	845	81,964	—	81,964
(1) Sales to customers	40,757	5,044	5,572	29,743	81,119	845	81,964	—	81,964
(2) Inter-segment sales and transfers	1,103	373	49	1,394	2,921	40	2,961	(2,961)	—
Total	41,861	5,418	5,622	31,138	84,040	885	84,926	(2,961)	81,964
Segment profit	6,310	184	134	4,777	11,408	74	11,482	217	11,699

Notes: 1. "Americas" includes the business activities of overseas entities in the U.S., Brazil, and others; "Europe" those in the U.K., Poland and Austria, and others; and "Asia" those in China, Singapore, Malaysia, Vietnam, and others.
2. "Others" is the business that is excluded from reportable segments, and includes the business activities of entities in Australia.
3. "Adjustment" to segment profit of 217 million yen indicates elimination for intersegment transactions.
4. Segment profit is adjusted with operating income reported in the quarterly consolidated statement of income.

2. Information concerning impairment loss on non-current assets or goodwill by reportable segments

No reportable information.

II. Current First Quarter (Apr. 1, 2026 – Jun. 30, 2026)

1. Information related to net sales and profit and disaggregation of revenue for each reportable segment

(Millions of yen)

	Reportable segment (Note 1)					Others (Note 2)	Total	Adjustment (Note 3)	Reported in quarterly consolidated statement of income (Note 4)
	Japan	Americas	Europe	Asia	Subtotal				
Net sales Revenue from contracts with customers	42,864	5,465	6,684	35,604	90,619	1,004	91,624	—	91,624
(1) Sales to customers	42,864	5,465	6,684	35,604	90,619	1,004	91,624	—	91,624
(2) Inter-segment sales and transfers	949	411	110	943	2,416	1	2,417	(2,417)	—
Total	43,814	5,877	6,794	36,548	93,035	1,005	94,041	(2,417)	91,624
Segment profit	6,867	226	664	5,676	13,434	37	13,472	190	13,663

Notes: 1. "Americas" includes the business activities of overseas entities in the U.S., Brazil, and others; "Europe" those in the U.K., Poland and Austria, and others; and "Asia" those in China, Singapore, Malaysia, Vietnam, and others.
2. "Others" is the business that is excluded from reportable segments, and includes the business activities of entities in Australia.
3. "Adjustment" to segment profit of 190 million yen indicates elimination for intersegment transactions.
4. Segment profit is adjusted with operating income reported in the quarterly consolidated statement of income.

2. Information concerning impairment loss on non-current assets or goodwill by reportable segments

No reportable information.

Significant Changes in Shareholders' Equity

No reportable information.

Going Concern Assumption

No reportable information.

Notes to Statements of Cash Flows

The Company has not prepared a quarterly consolidated statements of cash flows for the first quarter of the current fiscal year. Depreciation (including amortization related to intangible assets other than goodwill), and amortization of goodwill for the three months ended June 30 are as shown below.

(Millions of yen)

	For the three months ended June 30, 2025	For the three months ended June 30, 2026
Depreciation	3,579	3,950
Amortization of goodwill	506	545

* *This financial report is solely a translation of "Kessan Tanshin" (in Japanese, including attachments), which has been prepared in accordance with accounting principles and practices generally accepted in Japan, for the convenience of readers who prefer an English translation.*