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May 15, 2026

Consolidated Financial Results for the Three Months Ended March 31, 2026 (IFRS) (Q1 FY ending December 2026)

Company name: NIKKISO CO., LTD.
Stock exchange listing: Tokyo Stock Exchange
Stock code: 6376
URL: https://www.nikkiso.com
Representative: Koichi Kato, Representative Director, President & CEO
Contact: Masaharu Murakami, Director, Executive Officer, Head of Corporate Unit
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Scheduled date of commencement of dividend payment: —
Supplementary material of quarterly financial results: Yes
Quarterly financial results briefing: None

(Amounts of less than one million yen are rounded down.)

1. Consolidated Financial Results for the Three Months Ended March 31, 2026 (January 1, 2026 –March 31, 2026)

(1) Consolidated Operating Results (cumulative) (Percentages indicate year-on-year changes.)

	Revenue		Operating profit		Profit before tax		Profit for the period	
Three months ended	Million yen	%	Million yen	%	Million yen	%	Million yen	%
March 31, 2026	55,366	14.6	3,689	24.9	4,255	133.5	3,227	44.0
March 31, 2025	48,314	0.1	2,953	127.5	1,822	(45.0)	2,240	(22.6)

	Profit for the period attributable to owners of the company		Total comprehensive income		Basic earnings per share	Diluted earnings per share
Three months ended	Million yen	%	Million yen	%	Yen	Yen
March 31, 2026	3,156	39.4	6,653	—	48.36	48.30
March 31, 2025	2,264	(19.9)	(2,649)	—	34.18	34.14

(2) Consolidated Financial Position

	Total assets	Total equity	Equity attributable to owners of parent	Ratio of equity attributable to owners of parent to total assets
As of	Million yen	Million yen	Million yen	%
March 31, 2026	360,451	165,456	163,372	45.3
December 31,2025	358,129	160,228	158,176	44.2

2. Dividend Conditions

	Dividends per share				
	End of first quarter	End of second quarter	End of third quarter	Year-end	Total
	Yen	Yen	Yen	Yen	Yen
FY 2025	—	18.00	—	22.00	40.00
FY 2026	—				
FY 2026 (Forecast)		25.00	—	25.00	50.00

Note) Revisions to the latest dividend forecasts: None

3. Consolidated Financial Forecasts for the Fiscal Year Ending December 31, 2026 (January 1, 2026 - December 31, 2026)

(Percentages indicate year-on-year changes.)

	Revenue		Operating profit		Profit before tax		Profit for the year attributable to owners of the company		Basic earnings per share
	Million yen	%	Million yen	%	Million yen	%	Million yen	%	Yen
First half (cumulative)	116,300	15.9	5,900	0.6	6,000	23.8	4,800	(2.6)	73.55
Annual	233,500	8.3	16,500	7.6	16,500	(4.4)	13,000	(4.8)	199.19

Note) Revisions to the latest financial forecasts: None

* Note

(1) Changes in significant subsidiaries during the period : None
Newly included: None
Excluded: None

(2) Changes in accounting policies and accounting estimates

(i)Changes in accounting policies required by IFRS:	None
(ii)Changes in accounting policies other than (i):	None
(iii)Changes in accounting estimates:	None

(3) Number of ordinary shares issued

(i) Total number of issued shares at the end of the period (including treasury shares)

As of March 31, 2026	69,175,644 shares
As of December 31, 2025	69,175,664 shares

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

As of March 31, 2026	3,911,187 shares
As of December 31, 2025	3,909,907 shares

(iii) Average number of shares outstanding during the period

Three months ended March 31, 2026	65,265,210 shares
Three months ended March 31, 2025	66,248,979 shares

*The consolidated financial results are out of scope of the quarterly review procedure by certified public accountants or an auditing firm.

* Disclaimer regarding forward-looking information including appropriate use of financial forecasts

The forecast statements shown in this material are based on information currently available and certain assumptions that the Company regards as reasonable. Actual performance and other results may differ from these forecast figures due to various factors.