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August 7, 2026

Consolidated Financial Results for the Six Months Ended June 30, 2026 (Under IFRS)



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 Listing: Tokyo Stock Exchange
 Securities code: 268A
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 Scheduled date to file semi-annual securities report: August 14, 2026
 Scheduled date to commence dividend payments: September 14, 2026
 Preparation of supplementary material on financial results: Yes
 Holding of financial results briefing: Yes (for securities analysts and institutional investors)

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

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

(1) Consolidated operating results (cumulative)

(Percentages indicate year-on-year changes.)

	Revenue		Operating profit		Profit before tax		Profit	
Six months ended	Millions of yen	%	Millions of yen	%	Millions of yen	%	Millions of yen	%
June 30, 2026	39,565	(2.9)	2,579	(54.9)	2,035	(62.6)	1,628	(56.9)
June 30, 2025	40,756	(4.7)	5,717	(34.1)	5,446	(35.5)	3,779	(41.9)

	Profit attributable to owners of parent		Total comprehensive income		Basic earnings per share	Diluted earnings per share
Six months ended	Millions of yen	%	Millions of yen	%	Yen	Yen
June 30, 2026	1,628	(56.9)	2,797	104.4	7.20	7.14
June 30, 2025	3,779	(41.9)	1,368	(86.1)	16.71	16.40

(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	Millions of yen	Millions of yen	Millions of yen	%
June 30, 2026	187,646	89,193	89,193	47.5
December 31, 2025	185,209	88,396	88,396	47.7

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 December 31, 2025	—	9.40	—	9.40	18.80
Fiscal year ending December 31, 2026	—	9.50			
Fiscal year ending December 31, 2026 (Forecast)			—	9.50	19.00

Note: Revisions to cash dividend forecasts most recently announced: None

3. Consolidated financial result forecasts for the fiscal year ending December 31, 2026 (from January 1, 2026 to December 31, 2026)

(Percentages indicate year-on-year changes.)

	Revenue		Operating profit		Profit before tax		Profit	
	Millions of yen	%	Millions of yen	%	Millions of yen	%	Millions of yen	%
Full year	101,000	7.2	19,400	16.1	18,400	15.2	12,500	9.6

	Profit attributable to owners of parent		Basic earnings per share
	Millions of yen	%	Yen
Full year	12,500	9.6	55.27

Note: Revisions to consolidated financial result forecasts most recently announced: None

*** Notes**

(1) Significant changes in the scope of consolidation during the period: Yes

Newly included: 2 companies (Rigaku GmbH, Rigaku Canada Inc.)

Excluded: –

(2) Changes in accounting policies and changes in accounting estimates

(i) Changes in accounting policies required by IFRS: None

(ii) Changes in accounting policies due to other reasons: None

(iii) Changes in accounting estimates: None

(3) Number of issued shares (ordinary shares)

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

As of June 30, 2026	226,516,100 shares
As of December 31, 2025	230,375,000 shares

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

As of June 30, 2026	19,601 shares
As of December 31, 2025	4,304,101 shares

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

Six months ended June 30, 2026	226,300,106 shares
Six months ended June 30, 2025	226,167,407 shares

* Semi-annual financial results reports are exempt from review conducted by certified public accountants or an audit firm.

* Proper use of earnings forecasts and other special matters

• Forward-looking statements

The forward-looking statements including earnings forecast contained in this document are based on information currently available to us and certain assumptions that we believe to be reasonable. Accordingly, the Company does not guarantee the achievement of the forecast, and the actual results may differ materially due to various factors.

• Financial results briefing

The Company will hold a financial results briefing for securities analysts and institutional investors on Friday, August 7, 2026. The supplementary material on financial results to be distributed at the briefing is scheduled to be posted on the Company's website on the same day.

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1. Overview of Operating Results, etc.

(1) Operating Results

During the six months ended June 30, 2026, the Japanese economy continued its gradual recovery led by domestic demand, supported by the employment and income environment, despite the impact of rising prices and sluggish external demand. Meanwhile, the outlook remained uncertain due to geopolitical risks, including the situation in the Middle East, and rising prices and fluctuations in energy prices.

The global economy was underpinned primarily by AI-related capital investment. However, uncertainty persisted due to geopolitical risks, including the situation in the Middle East, and trade policy developments across various countries. The semiconductor market remained strong, driven mainly by memory and logic products, as investment in AI infrastructure and cloud data centers increased with the widespread adoption of generative AI. These market trends supported demand for the Group's solutions.

Under these market conditions, the Group's revenue and operating profit for the six months ended June 30, 2026 decreased year on year, but exceeded expectations in the semiconductor process control instruments business. The pipeline showed steady progress toward growth in the third quarter and beyond, while the near-term order outlook indicated significant year-on-year growth. The following is a summary of revenue results for each business segment.

- In the multipurpose analytical instruments business, revenue decreased by 17.1% year on year to ¥15,081 million due to market weakness amid the ongoing impact of Trump policies in the United States and fluctuations in energy prices resulting from the situation in the Middle East. Meanwhile, demand is rising for the semiconductor/electronic components, leading to an increase in orders for the third quarter onward.
- In the semiconductor process control instruments business, revenue increased by 18.2% year on year to ¥12,791 million, as we accurately captured growing demand in memory and logic, and new product projects also progressed steadily.
- In the components and services business, revenue decreased by 0.5% year on year to ¥11,692 million. Despite weak demand for multilayer mirrors for EUV, sales of services and other analytical instruments and components increased, resulting in revenue remaining broadly in line with the previous year.

In terms of selling, general and administrative expenses, the Company continued its efforts to control expenses while making strategic investments, particularly in research and development. The situation in the Middle East currently has an immaterial impact on the Company; however, it will continue to monitor developments closely to address potential cost increases and ensure adequate inventory levels.

As a result, for the six months ended June 30, 2026, the Company recorded revenue of ¥39,565 million (down 2.9% year on year), operating profit of ¥2,579 million (down 54.9% year on year), and profit attributable to owners of parent of ¥1,628 million (down 56.9% year on year).

Segment information is omitted because the Group has a single segment of manufacturing and sale of scientific instruments.

(2) Financial Position

1) Assets, liabilities, and equity

Total assets as of June 30, 2026 increased by ¥2,436 million from the end of the previous fiscal year to ¥187,646 million. The factors include an increase of ¥4,926 million in inventories, an increase of ¥2,976 million in cash and cash equivalents, and an increase of ¥1,610 million in property, plant and equipment, which were partly offset by a decrease of ¥6,413 million in trade and other receivables primarily due to the collection of accounts receivables.

Total liabilities as of June 30, 2026 increased by ¥1,640 million from the end of the previous fiscal year to ¥98,452 million. The factors include an increase of ¥4,410 million in borrowings in current liabilities due to new borrowings for working capital and other purposes and an increase of ¥1,805 million in contract liabilities in current liabilities due mainly to higher unearned revenue resulting from increased advances received and service sales, which were partly offset by a decrease of ¥2,976 million in trade and other payables due primarily to decreases in electronically recorded obligations—operating and accrued sales commissions, a decrease of ¥1,022 million in income taxes payable primarily due to the payment of income taxes, and a decrease of ¥396 million in employee benefits accruals due to a decrease in provision for bonuses.

Total equity as of June 30, 2026 increased by ¥796 million from the end of the previous fiscal year to ¥89,193 million. The factors include an increase of ¥1,177 million in other components of equity and a decrease of ¥4,030 million in treasury shares due to the cancellation of treasury shares, which were partly offset by a decrease of ¥3,972 million in capital surplus primarily reflecting the cancellation of treasury shares and a decrease of ¥496 million in retained earnings due mainly to the payment of dividends. As a result, the ratio of equity attributable to owners of the parent to total assets as of June 30, 2026 was 47.5%, down 0.2 percentage points from the end of the previous fiscal year.

2) Cash flows

Cash and cash equivalents (hereinafter referred to as “net cash”) as of June 30, 2026 increased by ¥2,976 million from the end of the previous fiscal year to ¥27,251 million.

Below are the cash flows by type and the factors contributing to changes during the six months ended June 30, 2026.

(Cash flows from operating activities)

Net cash provided by operating activities during the six months ended June 30, 2026 was ¥2,919 million (net cash provided of ¥6,902 million in the previous fiscal year). This was mainly attributable to profit before tax of ¥2,035 million, depreciation and amortization of ¥2,813 million, a decrease of ¥6,628 million in trade and other receivables, and an increase of ¥1,405 million in contract liabilities, which were partly offset by an increase of ¥4,632 million in inventories, a decrease of ¥3,023 million in trade and other payables, and income taxes paid of ¥2,130 million.

(Cash flows from investing activities)

Net cash used in investing activities during the six months ended June 30, 2026 was ¥3,047 million (net cash used of ¥4,053 million in the previous fiscal year). This was mainly attributable to purchase of property, plant and equipment of ¥2,713 million and purchase of intangible assets of ¥313 million.

(Cash flows from financing activities)

Net cash provided by financing activities during the six months ended June 30, 2026 was ¥2,487 million (net cash used of ¥416 million in the previous fiscal year). This was mainly attributable to proceeds from short-term borrowings of ¥8,500 million and proceeds from long-term borrowings of ¥3,718 million, which were partly

offset by repayments of short-term borrowings of ¥5,000 million, dividends paid of ¥2,122 million, repayments of long-term borrowings of ¥2,000 million, and repayments of lease liabilities of ¥723 million.

2. Condensed Semi-annual Consolidated Financial Statements and Primary Notes

(1) Condensed Semi-annual Consolidated Statements of Financial Position

	(Millions of yen)	
	As of December 31, 2025	As of June 30, 2026
Assets		
Current assets		
Cash and cash equivalents	24,275	27,251
Trade and other receivables	28,439	22,026
Inventories	20,877	25,804
Other current assets	2,693	2,690
Total current assets	76,286	77,773
Non-current assets		
Property, plant and equipment	22,619	24,230
Right-of-use assets	6,438	6,052
Goodwill	51,876	51,881
Intangible assets	26,542	25,772
Other financial assets	341	539
Deferred tax assets	1,012	1,215
Other non-current assets	92	183
Total non-current assets	108,923	109,873
Total assets	185,209	187,646

	(Millions of yen)	
	As of December 31, 2025	As of June 30, 2026
Liabilities and equity		
Liabilities		
Current liabilities		
Trade and other payables	11,699	8,722
Borrowings	6,855	11,265
Lease liabilities	1,342	1,385
Income taxes payable	1,830	808
Contract liabilities	4,959	6,764
Other financial liabilities	857	848
Employee benefits accruals	4,134	3,737
Provisions	828	701
Other current liabilities	1,078	1,246
Total current liabilities	33,584	35,481
Non-current liabilities		
Borrowings	48,700	49,508
Lease liabilities	5,269	4,768
Contract liabilities	1,317	1,123
Other financial liabilities	0	–
Employee benefits	216	152
Provisions	–	77
Deferred tax liabilities	7,724	7,340
Total non-current liabilities	63,228	62,971
Total liabilities	96,812	98,452
Equity		
Share capital	1,137	1,195
Capital surplus	47,813	43,841
Retained earnings	36,462	35,966
Treasury shares	(4,035)	(4)
Other components of equity	7,018	8,195
Total equity attributable to owners of parent	88,396	89,193
Total equity	88,396	89,193
Total liabilities and equity	185,209	187,646

(2) Condensed Semi-annual Consolidated Statements of Profit or Loss and Condensed Semi-annual Consolidated Statements of Comprehensive Income
Condensed Semi-annual Consolidated Statements of Profit or Loss

(Millions of yen)

	Six months ended June 30, 2025	Six months ended June 30, 2026
Revenue	40,756	39,565
Cost of sales	(18,030)	(17,893)
Gross profit	22,725	21,671
Selling, general and administrative expenses	(16,881)	(18,956)
Other income	52	50
Other expenses	(178)	(185)
Operating profit	5,717	2,579
Finance income	229	146
Finance costs	(501)	(690)
Profit before tax	5,446	2,035
Income tax expense	(1,666)	(407)
Profit	3,779	1,628
Profit attributable to:		
Owners of parent	3,779	1,628
Profit	3,779	1,628
Earnings per share		
Basic earnings per share (Yen)	16.71	7.20
Diluted earnings per share (Yen)	16.40	7.14

Condensed Semi-annual Consolidated Statements of Comprehensive Income

(Millions of yen)

	Six months ended June 30, 2025	Six months ended June 30, 2026
Profit	3,779	1,628
Other comprehensive income		
Items that may be reclassified to profit or loss		
Exchange differences on translation of foreign operations	(2,138)	1,030
Cash flow hedges	(272)	138
Total	(2,410)	1,168
Total other comprehensive income	(2,410)	1,168
Comprehensive income	1,368	2,797
Comprehensive income attributable to:		
Owners of parent	1,368	2,797
Comprehensive income	1,368	2,797

(3) Condensed Semi-annual Consolidated Statements of Changes in Equity
For the Six Months Ended June 30, 2025 (From January 1, 2025 to June 30, 2025)

(Millions of yen)

	Equity attributable to owners of parent										Total equity
	Share capital	Capital surplus	Retained earnings	Treasury shares	Other components of equity					Total	
					Financial assets measured at fair value through other comprehensive income	Exchange differences on translation of foreign operations	Cash flow hedges	Share acquisition rights	Total		
Balance at beginning of period	473	49,305	25,736	(4)	(356)	6,598	—	16	6,258	81,769	81,769
Profit	—	—	3,779	—	—	—	—	—	—	3,779	3,779
Other comprehensive income	—	—	—	—	—	(2,138)	(272)	—	(2,410)	(2,410)	(2,410)
Comprehensive income	—	—	3,779	—	—	(2,138)	(272)	—	(2,410)	1,368	1,368
Exercise of share acquisition rights	528	528	—	—	—	—	—	(10)	(10)	1,045	1,045
Dividends	—	—	(675)	—	—	—	—	—	—	(675)	(675)
Total transactions with owners	528	528	(675)	—	—	—	—	(10)	(10)	370	370
Balance at end of period	1,001	49,833	28,840	(4)	(356)	4,460	(272)	5	3,838	83,508	83,508

For the Six Months Ended June 30, 2026 (From January 1, 2026 to June 30, 2026)

(Millions of yen)

	Equity attributable to owners of parent											Total equity
	Share capital	Capital surplus	Retained earnings	Treasury shares	Other components of equity					Total	Total	
					Financial assets measured at fair value through other comprehensive income	Exchange differences on translation of foreign operations	Cash flow hedges	Share award rights	Share acquisition rights			
Balance at beginning of period	1,137	47,813	36,462	(4,035)	(356)	7,361	9	—	3	7,018	88,396	88,396
Profit	—	—	1,628	—	—	—	—	—	—	—	1,628	1,628
Other comprehensive income	—	—	—	—	—	1,030	138	—	—	1,168	1,168	1,168
Comprehensive income	—	—	1,628	—	—	1,030	138	—	—	1,168	2,797	2,797
Exercise of share acquisition rights	57	57	—	—	—	—	—	—	(0)	(0)	115	115
Cancellation of treasury shares	—	(4,030)	—	4,030	—	—	—	—	—	—	—	—
Dividends	—	—	(2,125)	—	—	—	—	—	—	—	(2,125)	(2,125)
Share-based payments	—	—	—	—	—	—	—	9	—	9	9	9
Total transactions with owners	57	(3,972)	(2,125)	4,030	—	—	—	9	(0)	8	(2,000)	(2,000)
Balance at end of period	1,195	43,841	35,966	(4)	(356)	8,392	147	9	3	8,195	89,193	89,193

(4) Condensed Semi-annual Consolidated Statements of Cash Flows

	(Millions of yen)	
	Six months ended June 30, 2025	Six months ended June 30, 2026
Cash flows from operating activities		
Profit before tax	5,446	2,035
Depreciation and amortization	2,428	2,813
Interest and dividend income	(229)	(146)
Interest expenses	490	676
Foreign exchange loss (gain)	85	182
Arrangement fee	—	8
Finance income and finance costs	11	5
Loss (gain) on sale and retirement of property, plant and equipment, and intangible assets	13	11
Decrease (increase) in inventories	(1,882)	(4,632)
Decrease (increase) in trade and other receivables	4,293	6,628
Increase (decrease) in trade and other payables	(327)	(3,023)
Increase (decrease) in contract liabilities	(722)	1,405
Increase (decrease) in provisions	(63)	(138)
Increase (decrease) in employee benefit	(457)	(541)
Other	434	437
Subtotal	9,521	5,721
Interest received	228	147
Dividends received	0	0
Interest paid	(420)	(699)
Arrangement fee paid	—	(120)
Income taxes paid	(2,427)	(2,130)
Net cash provided by (used in) operating activities	6,902	2,919
Cash flows from investing activities		
Purchase of property, plant and equipment	(3,778)	(2,713)
Proceeds from sale of property, plant and equipment	80	3
Purchase of intangible assets	(315)	(313)
Payments of leasehold and guarantee deposits	(41)	(5)
Proceeds from refund of leasehold and guarantee deposits	2	4
Proceeds from subsidy income	1	—
Other	(1)	(22)
Net cash provided by (used in) investing activities	(4,053)	(3,047)

	(Millions of yen)	
	Six months ended June 30, 2025	Six months ended June 30, 2026
Cash flows from financing activities		
Proceeds from short-term borrowings	–	8,500
Repayments of short-term borrowings	–	(5,000)
Proceeds from long-term borrowings	1,824	3,718
Repayments of long-term borrowings	(2,000)	(2,000)
Proceeds from exercise of share acquisition rights	1,045	115
Dividends paid	(675)	(2,122)
Repayments of lease liabilities	(610)	(723)
Net cash provided by (used in) financing activities	(416)	2,487
Effect of exchange rate changes on cash and cash equivalents	(1,464)	617
Net increase (decrease) in cash and cash equivalents	967	2,976
Cash and cash equivalents at beginning of period	27,992	24,275
Cash and cash equivalents at end of period	28,959	27,251

(5) Notes to Condensed Semi-annual Consolidated Financial Statements

(Notes on going concern assumption)

Not applicable.

(Segment information)

This information is omitted because the Group has a single segment of manufacturing and sale of scientific instruments.