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Summary of Financial Statements for the Second Quarter (First Half) of the Fiscal Year Ending December 31, 2026 [IFRS] (Consolidated)

August 14, 2026

Company name: Noritsu Koki Co., Ltd. Stock exchange listing: Tokyo (Prime Market)
Securities code: 7744 URL https://www.noritsu.co.jp/en/
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Semiannual statements filing date (as planned): August 14, 2026
Scheduled date to commence dividend payments: September 1, 2026
Supplemental material created for quarterly results: Yes
Briefing held for quarterly results: Yes (online briefing for analysts and institutional investors)

(Figures less than one million yen are rounded down)

1. Consolidated Financial Results for the Second Quarter (First Half) of Fiscal Year 2026 (From January 1, 2026, to June 30, 2026)

(1) Consolidated Financial Results (Cumulative)

(% indicates change from the same period of the previous year)

	Revenue		Operating profit		Profit before tax		Profit for the period		Profit attributable to owners of parent		Total comprehensive income	
Six months ended	Millions of yen	%	Millions of yen	%	Millions of yen	%	Millions of yen	%	Millions of yen	%	Millions of yen	%
June 30,2026	82,495	47.8	18,292	64.7	18,476	73.4	12,402	70.8	12,404	70.9	12,179	830.9
June 30,2025	55,811	5.8	11,104	(10.6)	10,653	(24.5)	7,261	(36.8)	7,257	(36.8)	1,308	(92.5)

	Basic earnings per share	Diluted earnings per share
Six months ended	Yen	Yen
June 30, 2026	116.36	114.13
June 30, 2025	68.17	66.14

(Reference) Operating EBITDA: 1H FY12/2026 22,269 million yen (65.1%) 1H FY12/2025 13,491 million yen (-3.9%)

(Note)
1. Operating EBITDA is defined as operating profit adjusted for foreign exchange gains and losses arising from operating transactions, as well as other operating income and expenses, plus depreciation and amortization (excluding depreciation costs for right-of-use assets).
2. The Company conducted a 3-for-1 stock split of its common stock, effective July 1, 2025. Basic earnings per share and diluted earnings per share have been calculated on the basis that the stock split had been conducted at the beginning of the previous fiscal year.

(2) Consolidated Financial Positions

	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	367,124	232,710	232,608	63.4
December 31, 2025	301,798	228,590	228,473	75.7

2. Dividends

	Annual cash dividends per share				
	1Q	2Q	3Q	Year-end	Annual
	Yen	Yen	Yen	Yen	Yen
FY12/2025	—	110.00	—	37.00	—
FY12/2026	—	37.00			
FY12/2026 (Forecast)			—	38.00	75.00

(Notes)
1. Correction of dividend forecast from the most recent dividend forecast: No
2. The Company conducted a 3-for-1 stock split of its common stock, effective July 1, 2025. The year-end dividend per share forecast for the fiscal year ending December 31, 2025 reflects the impact of the stock split. The total annual dividend amount is indicated as "–."Considering the stock split, the interim dividend for the second quarter of the fiscal year ending December 2025 will be ¥36.67, and the annual dividend will be ¥73.67.

3. Forecast of Consolidated Financial Results for Fiscal Year 2026 (From January 1, 2026 to December 31, 2026)

(% indicates YoY)

	Revenue		Operating profit		Profit before tax		Profit attributable to owners of parent		Basic earnings per share
	Millions of yen	%	Millions of yen	%	Millions of yen	%	Millions of yen	%	Yen
Full-year	167,600	40.6	26,000	24.9	24,600	12.1	16,800	7.4	156.43

(Reference) Operating EBITDA: FY12/2026 (Forecast): 35,500 million yen (38.0%)
(Note)Correction of financial forecast from the most recent financial forecast: No

(Notes)
(1) Significant changes in subsidiaries during this period
(changes in subsidiaries that cause changes in the scope of consolidation): Yes
Added company 1 (Company name) SENQCIA CORPORATION
Excluded company - (Company name) -

(2) Changes in accounting policies and accounting estimates
① Changes in accounting policies required by IFRS: No
② Changes in accounting policies other than IFRS requirements: No
③ Changes in accounting estimates: No

(3) Number of shares issued and outstanding (common stock)

① Number of shares issued and outstanding at the end of period (including treasury stock)	2Q FY12/2026	108,818,916 shares	FY12/2025	108,818,916 shares
② Number of treasury stock at the end of period	2Q FY12/2026	2,807,305 shares	FY12/2025	1,421,363 shares
③ Average number of shares issued and outstanding (cumulative up through the period)	2Q FY12/2026	106,604,256 shares	2Q FY12/2025	106,461,603 shares

(Note) The Company conducted a 3-for-1 stock split of its common stock, effective July 1, 2025. The number of shares issued and outstanding (common stock) have been calculated on the basis that the stock split had been conducted at the beginning of the previous fiscal year.

(Notes)
* This summary of quarterly financial statements is not subject to quarterly review by certified public accountants or an auditing firm.
* Statement regarding the proper use of financial forecasts and other special remarks
(Caution concerning forward-looking statements)
The forward-looking statements including financial forecasts in this summary are based on the information currently available to the Company and on certain assumptions judged by the Company as being reasonable. Moreover, various factors may cause the actual results to differ significantly from the forecasts.

(Quarterly Results briefing)
The Company plans to distribute a video of the results briefing to analysts and institutional investors on August 14, 2026.
Analysts and institutional investors who have registered will be able to view the video on a dedicated webpage.

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Consolidated Financial Statements

(1) 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	97,399	64,946
Trade and other receivables	16,871	26,840
Contract assets	—	5,542
Income taxes receivable	349	—
Inventories	23,701	27,282
Other financial assets	2,252	2,376
Other current assets	1,353	2,426
Total current assets	141,928	129,414
Non-current assets		
Property, plant and equipment	8,304	12,905
Right-to-use assets	3,904	4,186
Goodwill	50,333	115,379
Intangible assets	73,697	85,405
Investments accounted for using equity method	76	—
Retirement benefit asset	100	100
Other financial assets	20,730	16,573
Deferred tax assets	2,684	2,915
Other non-current assets	38	242
Total non-current assets	159,870	237,709
Total assets	301,798	367,124

(Millions of yen)

	As of December 31, 2025	As of June 30, 2026
Liabilities and equity		
Liabilities		
Current liabilities		
Trade and other payables	8,132	15,139
Borrowings	14,458	78,255
Contract liabilities	945	986
Lease liabilities	1,286	1,553
Other financial liabilities	265	395
Income taxes payable	4,163	5,792
Provisions	385	390
Other current liabilities	9,582	10,262
Total current liabilities	39,220	112,775
Non-current liabilities		
Borrowings	14,956	235
Lease liabilities	2,930	2,961
Deferred tax liabilities	15,280	16,586
Retirement benefit liability	261	988
Provisions	173	265
Other non-current liabilities	385	600
Total non-current liabilities	33,987	21,637
Total liabilities	73,208	134,413
Equity		
Share capital	7,685	7,685
Capital surplus	36,944	35,824
Retained earnings	177,516	186,008
Treasury shares	(1,510)	(4,463)
Other components of equity	7,837	7,552
Equity attributable to owners of the parent company	228,473	232,608
Non-controlling interests	116	102
Total equity	228,590	232,710
Total liabilities and equity	301,798	367,124

(2) Consolidated Quarterly Statements of Income and Consolidated Quarterly Statements of Comprehensive Income

Consolidated Quarterly Statements of Income

The first half

(Millions of yen)

	Six months ended June 30, 2025	Six months ended June 30, 2026
Continuing operations		
Revenue	55,811	82,495
Cost of sales	(27,617)	(41,460)
Gross profit	28,194	41,034
Selling expenses	(5,353)	(6,381)
R&D expenses	(2,675)	(2,981)
General and administrative expenses	(9,018)	(12,534)
Foreign exchange gains or losses arising from operating transactions	(93)	62
Other operating income	84	124
Other operating expenses	(33)	(1,033)
Operating profit (loss)	11,104	18,292
Share of profit (loss) of investments accounted for using equity method	4	49
Interest and dividend income	438	459
Foreign exchange gains or losses arising from investment transactions	(804)	516
Other investment income	238	41
Other investment expenses	(69)	(5)
Profit before financing and income tax	10,911	19,353
Interest expenses related to borrowings and leasing liabilities	(221)	(671)
Foreign exchange gains or losses arising from investment transactions	37	(122)
Other financial expenses	(73)	(83)
Profit before tax	10,653	18,476
Income tax expenses	(3,383)	(6,072)
Profit from continuing operations	7,270	12,404
Discontinued operations		
Profit (loss) from discontinued operations	(8)	(1)
Profit (loss)	7,261	12,402
Attributable to:		
Owners of parent	7,257	12,404
Non-controlling interests	4	(1)
Earnings per share		
Basic earnings per share (yen)	68.17	116.36
Continuing operations	68.25	116.37
Discontinued operation	(0.08)	(0.02)
Diluted earnings per share (yen)	66.14	114.13
Continuing operations	66.22	114.15
Discontinued operation	(0.08)	(0.02)

Condensed Quarterly Consolidated Statements of Comprehensive Income

The first half

(Millions of yen)

	Six months ended June 30, 2025	Six months ended June 30, 2026
Profit (loss)	7,261	12,402
Other comprehensive income		
Items that will not be reclassified to profit or loss		
Financial assets measured at fair value through other comprehensive income	34	(3,145)
Total of items that will not be reclassified to profit or loss	34	(3,145)
Items that may be reclassified to profit or loss		
Exchange differences on translation of foreign operations	(5,990)	2,923
Share of other comprehensive income of entities accounted for using equity method	1	(0)
Total of items that may be reclassified to profit or loss	(5,988)	2,923
Other comprehensive income after tax	(5,953)	(222)
Comprehensive income	1,308	12,179
Comprehensive income attributable to:		
Owners of parent	1,304	12,181
Non-controlling interests	4	(1)

(3) Condensed Quarterly Consolidated Statements of Changes in Equity

Six months ended June 30, 2025

(Millions of yen)

	Equity attributable to owners of the parent company					
					Other components of equity	
	Share capital	Capital surplus	Retained earnings	Treasury shares	Share acquisition rights	Financial assets measured at fair value through other comprehensive income
Balance as of January 1, 2025	7,025	38,177	172,787	(1,029)	8	(5,691)
Profit			7,257			
Other comprehensive income						34
Comprehensive income	—	—	7,257	—	—	34
Transactions with non-controlling interests						
Dividends from surplus			(4,391)			
Purchase of treasury shares		(21)		(1,999)		
Disposal of treasury shares		30		51		
Exercise of stock acquisition rights	100	100			(1)	
Transfer to retained earnings from other comprehensive income			(2,477)			2,477
Others		(87)				
Total transactions with owners	100	22	(6,868)	(1,948)	(1)	2,477
Balance at June 30, 2025	7,126	38,199	173,176	(2,978)	7	(3,178)

	Equity attributable to owners of the parent company			Non-controlling interests	Total equity
	Other components of equity		Total		
	Exchange differences on translation of foreign operations	Total			
Balance as of January 1, 2025	10,968	5,285	222,246	713	222,960
Profit		—	7,257	4	7,261
Other comprehensive income	(5,988)	(5,953)	(5,953)		(5,953)
Comprehensive income	(5,988)	(5,953)	1,304	4	1,308
Transactions with non-controlling interests		—	—	(185)	(185)
Dividends from surplus		—	(4,391)		(4,391)
Purchase of treasury shares		—	(2,021)		(2,021)
Disposal of treasury shares		—	81		81
Exercise of stock acquisition rights		(1)	200		200
Transfer to retained earnings from other comprehensive income		2,477	—		—
Others		—	(87)		(87)
Total transactions with owners	—	2,476	(6,218)	(185)	(6,403)
Balance at June 30, 2025	4,980	1,808	217,332	532	217,864

Six months ended June 30, 2026

(Millions of yen)

	Equity attributable to owners of the parent company				
					Other components of equity
	Share capital	Capital surplus	Retained earnings	Treasury shares	Financial assets measured at fair value through other comprehensive income
Balance as of January 1, 2026	7,685	36,944	177,516	(1,510)	(3,163)
Profit			12,404		
Other comprehensive income					(3,145)
Comprehensive income	—	—	12,404	—	(3,145)
Transactions with non-controlling interests					
Dividends from surplus			(3,973)		
Purchase of treasury shares		(8)		(2,999)	
Disposal of treasury shares		19		46	
Transfer to retained earnings from other comprehensive income			62		(62)
Others		(1,129)			
Total transactions with owners	—	(1,119)	(3,911)	(2,952)	(62)
Balance at June 30, 2026	7,685	35,824	186,008	(4,463)	(6,371)

	Equity attributable to owners of the parent company			Non-controlling interests	Total equity
	Other components of equity				
	Exchange differences on translation of foreign operations	Total	Total		
Balance as of January 1, 2026	11,000	7,837	228,473	116	228,590
Profit		—	12,404	(1)	12,402
Other comprehensive income	2,923	(222)	(222)		(222)
Comprehensive income	2,923	(222)	12,181	(1)	12,179
Transactions with non-controlling interests		—	—	(12)	(12)
Dividends from surplus		—	(3,973)		(3,973)
Purchase of treasury shares		—	(3,008)		(3,008)
Disposal of treasury shares		—	65		65
Transfer to retained earnings from other comprehensive income		(62)	—		—
Others		—	(1,129)		(1,129)
Total transactions with owners	—	(62)	(8,045)	(12)	(8,058)
Balance at June 30, 2026	13,923	7,552	232,608	102	232,710

(4) Condensed Quarterly 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		
Operating profit (loss)	11,104	18,292
Profit (loss) from discontinued operations	(0)	(0)
Adjustment items for profit		
Depreciation and amortization	2,875	3,989
Loss (gain) related to fixed assets	0	(0)
Others	242	94
Total adjustment items for profit	3,118	4,083
Subtotal	14,222	22,374
Changes in assets and liabilities relating to operating		
Decrease (increase) in trade and other receivables	(2,372)	(5,723)
Decrease (increase) in inventories	(1,400)	(604)
Increase (decrease) in trade and other payables	(976)	1,585
Others	(268)	(532)
Total changes in assets and liabilities relating to operating activities	(5,017)	(5,275)
Subtotal	9,205	17,099
Income tax expense paid and refunded	(1,677)	(5,554)
Cash flows from operating activities	7,527	11,544
Cash flows from investing activities		
Purchase of property, plant and equipment	(931)	(3,116)
Proceeds from sale of property, plant and equipment	―	4
Purchase of intangible assets	(434)	(1,964)
Proceeds from the sale of intangible assets	―	8
Proceeds from sale of shares of subsidiaries resulting in change in scope of consolidation	―	(63,460)
Proceeds from the sale of investments accounted for under the equity method	―	92
Purchase of other financial assets	(777)	(20,861)
Proceeds from sale and redemption of other financial	5,124	4,736
Interest income	378	377
Dividend income	90	71
Others	181	272
Cash flows from investing activities	3,631	(83,839)

(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	—	51,292
Repayments of long-term borrowings	(2,260)	(2,260)
Dividends paid	(208)	(1,248)
Interest income	(4,391)	(3,973)
Repayments of lease liabilities	(523)	(861)
Exercise of stock acquisition rights	200	—
Payments for acquisition of subscription rights to shares of subsidiaries from non-controlling interests	(40)	(1,113)
Purchase of treasury shares	(2,031)	(3,012)
Cash flows from financing activities	(9,253)	38,822
Effect of exchange rate changes on cash and cash equivalents	(1,813)	1,019
Net increase (decrease) in cash and cash equivalents	91	(32,453)
Cash and cash equivalents at beginning of period	92,856	97,399
Cash and cash equivalents at end of period	92,948	64,946