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August 14, 2026

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Notice Regarding Difference Between Financial Forecasts and Actual Results for the First Half of the Fiscal Year Ending December 31, 2026 and Revisions to Annual Financial Forecasts

Nikkiso Co., Ltd. (the "Company") hereby announces the difference between financial forecasts for the first half (January 1, 2026 to June 30, 2026) of the fiscal year ending December 31, 2026 announced on February 13, 2026 and the results announced today, as well as revisions to the annual financial forecasts for the fiscal year ending December 31, 2026 (January 1, 2026 to December 31, 2026) as below.

1. Difference between financial forecasts and actual results for the first half of the fiscal year ending December 31, 2026

	Revenue	Operating profit	Profit before tax	Profit for the period attributable to owners of the company	Basic earnings per share
Previously announced forecast (A)	Millions of yen 116,300	Millions of yen 5,900	Millions of yen 6,000	Millions of yen 4,800	Yen 73.55
Actual (B)	118,415	9,022	10,396	8,257	126.44
Difference (B-A)	＋2,115	＋3,122	＋4,396	＋3,457	
Difference (%)	＋1.8%	＋52.9%	＋73.3%	＋72.0%	
(Reference) Actual results in the first-half of FY2025	100,317	5,867	4,845	4,929	74.39

2. Revisions to annual financial forecasts for the fiscal year ending December 31, 2026 (January 1, 2026 to December 31, 2026)

	Revenue	Operating profit	Profit before tax	Profit for the year attributable to owners of the company	Basic Earnings per Share
Previously announced forecast (A)	Millions of yen 233,500	Millions of yen 16,500	Millions of yen 16,500	Millions of yen 13,000	Yen 199.19
Revised forecast (B)	247,700	19,700	20,000	15,800	241.93
Difference (B-A)	＋14,200	＋3,200	＋3,500	＋2,800	
Difference (%)	＋6.1%	＋19.4%	＋21.2%	＋21.5%	
(Reference) Actual results in fiscal year ended December 31, 2025	215,642	15,331	17,255	13,652	206.22

3. Reasons for the Difference Between the Financial Forecasts and Actual Results for the First Half of the Fiscal Year Ending December 31, 2026

For the first half of the fiscal year ending December 31, 2026, business activities generally progressed in line with the initial plan despite an uncertain business environment, including heightened tensions in the Middle East. In addition, mainly due to the depreciation of the yen, actual results exceeded the previously announced forecasts.

Excluding the impact of foreign exchange, revenue was below the initial plan, reflecting factors such as lower-than-planned revenue from service-related businesses in the CE&IG Group of the Industrial Business and the postponement of certain shipments in the Aerospace Business to the second half. Operating profit, however, exceeded the initial plan, due mainly to the control of selling, general and administrative expenses in each business and the postponement of certain expenses to later periods.

Profit before tax and profit for the period attributable to owners of the Company also exceeded the initial plan, reflecting an increase in foreign exchange gains due to the depreciation of the yen.

4. Reasons for Revisions to the Annual Financial Forecasts for the Fiscal Year Ending December 31, 2026

The business environment surrounding each of the Company’s businesses is generally progressing in line with the assumptions made at the beginning of the fiscal year, and the Company expects business operations to remain solid in the second half and thereafter.

In the Industrial Business, demand for capital investment is expected to remain firm, mainly in the LNG field. In the Aerospace Business, strong demand is expected to continue, supported by production expansion plans by aircraft manufacturers. In the Medical Hemodialysis Business, although demand in Japan is expected to decline, the impact is expected to be offset by expanding demand in overseas markets, mainly in Europe, and overall performance is expected to remain steady.

Although uncertainties remain, including heightened tensions in the Middle East and rising raw material and component prices, the Company expects the impact on each business to be limited. The impact on operating profit is also expected to be minor, owing to measures such as the optimization of selling prices. Based on the progress of results in the first half, the Company has also factored in certain costs in the second half to address uncertainties and future risks.

In addition, the Company expects to record one-time operating profit of approximately ¥2.0 billion in connection with business restructuring carried out in prior fiscal years. This amount is expected to be recorded in adjustments, including corporate expenses, and is one of the main factors behind the revision to the annual financial forecasts.

In light of these business trends and recent foreign exchange movements, the Company has revised upward its forecasts for revenue and operating profit for the fiscal year ending December 31, 2026. The assumed average exchange rates for the full fiscal year have been revised from ¥145 to ¥157 per U.S. dollar and from ¥170 to ¥184 per euro.

The Company has also revised upward its forecasts for profit before tax and profit for the year attributable to owners of the Company, reflecting the foreign exchange gains recorded in the first half.

In connection with the upward revision to the annual financial forecasts, the Company has also revised its dividend forecast. For details, please refer to the "Notice Regarding Dividends of Surplus (Interim Dividend) and Revision to Year-end Dividend Forecast (Both Dividend Increases)" announced today.

*The revisions to the financial forecasts 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.

(reference)

Forecast by Segment

(Billions of Yen)	Actual fiscal year ended December 2025	FY ending Dec.31 2026 (forecast)		Year on Year Changes	Changes compared to Feb.13
		Announcement on February 13	Announcement on current FY		
Orders received	231.4	245.5	263.9	+32.4	+18.4
Industrial Unit	153.1	165.0	181.4	+28.2	+16.4
Industrial Business	133.2	140.0	154.4	+21.1	+14.4
Aerospace Business	19.5	25.0	26.9	+7.3	+1.9
Medical Unit	78.5	80.5	82.5	+3.9	+2.0
Revenue	215.6	233.5	247.7	+32.0	+14.2
Industrial Unit	136.9	153.0	165.2	+28.2	+12.2
Industrial Business	117.0	128.0	138.0	+20.9	+10.0
Aerospace Business	19.5	25.0	27.0	+7.4	+2.0
Medical Unit	78.8	80.5	82.5	+3.6	+2.0
Business profit	15.3	16.5	19.7	+4.3	+3.2
Industrial Unit	13.5	14.9	15.8	+2.2	+0.9
Industrial Business	12.8	13.0	13.0	+0.1	-
Aerospace Business	0.9	2.0	3.0	+2.0	+1.0
Medical Unit	6.0	6.0	6.1	+0.0	+0.1
Corporate Expenses	(4.4)	(4.4)	(2.3)	+2.1	+2.1
Profit before tax	17.2	16.5	20.0	+2.7	+3.5
Profit for the year attributable to owners of the company	13.6	13.0	15.8	+2.1	+2.8

*The total for the Industrial Unit includes the amount for the deep ultraviolet LED Business.
*The amount for each segment is shown before elimination of intersegment transactions.
*Rounded down to the nearest ¥100 million