DISCLAIMER: This document has been translated from a part of the Japanese original for reference purposes only. In the event of any discrepancy between this translated document and the Japanese original, the original shall prevail.

August 14, 2026

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

Company name: NIKKISO CO., LTD.
Listing: Tokyo Stock Exchange
Securities code: 6376
URL: https://www.nikkiso.com
Representative: Koichi Kato, Representative Director, President & CEO
Inquiries: Masaharu Murakami, Director, Executive Officer, Head of Corporate Unit
Telephone: +81-3-3443-3711

Scheduled date to file semi-annual securities report: August 14, 2026
Scheduled date to commence dividend payments: September 15, 2026
Preparation of supplementary material on financial results: Yes
Holding of financial results briefing: Yes

(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 for the period	
Six months ended	Millions of yen	%	Millions of yen	%	Millions of yen	%	Millions of yen	%
June 30, 2026	118,415	18.0	9,022	53.8	10,396	114.5	8,381	71.1
June 30, 2025	100,317	(2.3)	5,867	114.4	4,845	(31.8)	4,899	(17.4)

	Profit for the period attributable to owners of the Company		Total comprehensive income	
Six months ended	Millions of yen	%	Millions of yen	%
June 30, 2026	8,257	67.5	15,263	430.0
June 30, 2025	4,929	(17.2)	2,880	(83.2)

	Basic earnings per share	Diluted earnings per share
Six months ended	Yen	Yen
June 30, 2026	126.44	126.34
June 30, 2025	74.39	74.30

(2) Consolidated financial position

	Total assets	Total equity	Equity attributable to owners of the Company	Ratio of equity attributable to owners of the Company to total assets
As of	Millions of yen	Millions of yen	Millions of yen	%
June 30, 2026	374,083	173,912	171,946	46.0
December 31, 2025	358,129	160,228	158,176	44.2

2. Divided Conditions

	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	-	18.00	-	22.00	40.00
Fiscal year ending December 31, 2026	-	30.00			
Fiscal year ending December 31, 2026 (Forecast)			-	30.00	60.00

Note: Revisions to the forecast of cash dividends most recently announced: Yes

3. Forecast of consolidated financial results 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 for the period attributable to owners of the Company		Basic earning per share
	Yen	%	Yen	%	Yen	%	Yen	%	Yen
Fiscal year ending December 31, 2026	247,700	14.9	19,700	28.5	20,000	15.9	15,800	15.7	241.93

Note: Revisions to the earnings forecasts most recently announced: Yes

*** Notes**

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

(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	69,175,664 shares
As of December 31, 2025	69,175,664 shares

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

As of June 30, 2026	3,822,482 shares
As of December 31, 2025	3,909,907 shares

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

Six months ended June 30, 2026	65,307,408 shares
Six months ended June 30, 2025	66,255,889 shares

Note: The number of treasury shares at the end of the period and the number of treasury shares deducted for the calculation of the average number of shares during the period include the shares of the Company held by the Custody Bank of Japan, Ltd. (Trust E Account) as trust assets related to the Stock Benefit Trust (J-ESOP) system.

* 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

The forward-looking statements, including forecasts of financial results, contained in these materials are based on information currently available to the Company and on certain assumptions deemed to be reasonable. However, the Company makes no guarantee that these forecasts will be achieved. Actual financial results, etc. may differ substantially due to various factors.