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November 14, 2025

Consolidated Financial Results for the Nine Months Ended September 30, 2025 (IFRS) (Q3 FY ending December 2025)

Company name: NIKKISO CO., LTD.
Stock exchange listing: Tokyo Stock Exchange
Stock code: 6376
URL: https://www.nikkiso.com
Representative: Koichi Kato, President & CEO
Contact: Masaharu Murakami, Executive Officer, Head of Corporate Planning Division
Tel. +81-3-3443-3711
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 Nine Months Ended September 30, 2025 (January 1, 2025 – September 30, 2025)

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

	Revenue		Operating profit		Profit before tax		Profit for the period	
Nine months ended	Million yen	%	Million yen	%	Million yen	%	Million yen	%
September 30, 2025	152,278	0.4	8,211	119.6	7,985	72.7	7,402	79.4
September 30, 2024	151,708	13.6	3,739	119.9	4,622	(46.1)	4,126	(35.7)

	Profit for the period attributable to owners of the company		Total comprehensive income		Basic earnings per share	Diluted earnings per share
Nine months ended	Million yen	%	Million yen	%	Yen	Yen
September 30, 2025	7,331	75.0	9,809	72.6	110.65	110.51
September 30, 2024	4,188	(33.2)	5,685	(55.5)	63.26	63.18

(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	%
September 30, 2025	328,354	149,531	147,706	45.0
December 31, 2024	325,563	142,005	140,070	43.0

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 2024	―	15.00	―	15.00	30.00
FY 2025	―	18.00	―		
FY 2025 (Forecast)			―	18.00	36.00

Note) Revisions to the latest dividend forecasts: None

3. Consolidated Financial Forecasts for the Fiscal Year Ending December 31, 2025 (January 1, 2025 - December 31, 2025)

(Percentages indicate year-on-year changes.)

	Revenue		Operating profit		Profit before tax		Profit for the period attributable to owners of the company		Basic earnings per share
	Million yen	%	Million yen	%	Million yen	%	Million yen	%	Yen
Annual	230,500	8.0	14,000	118.8	14,700	46.9	11,300	42.0	170.63

Note) Revisions to the latest financial forecasts: None

* Note

(1) Changes in significant subsidiaries during the period：Yes

Newly included: None

Excluded: Six companies（Nikkiso Critical Care Medical Supplies (Shanghai) Co., Ltd, Nikkiso Europe GmbH and its 4 subsidiaries）

(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 September 30, 2025	69,175,664 shares
As of December 31, 2024	69,175,664 shares

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

As of September 30, 2025	2,908,919 shares
As of December 31, 2024	2,926,424 shares

(iii) Average number of shares outstanding during the period

Nine months ended September 30, 2025	66,259,696 shares
Nine months ended September 30, 2024	66,215,823 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.