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August 14, 2025

## Consolidated Financial Results for the Six Months Ended June 30, 2025 (IFRS) (Q2 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  
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Scheduled date for filing of quarterly securities report: August 14, 2025  
 Scheduled date of commencement of dividend payment: September 12, 2025  
 Supplementary material of quarterly financial results: Yes  
 Quarterly financial results briefing: Yes

(Amounts of less than one million yen are rounded down.)

### 1. Consolidated Financial Results for the Six Months Ended June 30, 2025 (January 1, 2025 – June 30, 2025)

#### (1) Consolidated Operating Results (cumulative)

(Percentages indicate year-on-year changes.)

	Revenue		Operating profit		Profit before tax		Profit for the period	
Six months ended	Million yen	%	Million yen	%	Million yen	%	Million yen	%
June 30, 2025	100,317	(2.3)	5,867	114.4	4,845	(31.8)	4,899	(17.4)
June 30, 2024	102,676	17.7	2,736	—	7,105	30.5	5,931	47.7

  

	Profit for the period attributable to owners of the company		Total comprehensive income		Basic earnings per share	Diluted earnings per share
Six months ended	Million yen	%	Million yen	%	Yen	Yen
June 30, 2025	4,929	(17.2)	2,880	(83.2)	74.39	74.30
June 30, 2024	5,952	53.7	17,127	90.4	89.92	89.81

#### (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	%
June 30, 2025	313,291	143,784	142,126	45.4
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 June 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 June 30, 2025	2,907,931 shares
As of December 31, 2024	2,926,424 shares

## (iii) Average number of shares outstanding during the period

Six months ended June 30, 2025	66,255,889 shares
Six months ended June 30, 2024	66,198,041 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.