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February 13, 2026

Consolidated Financial Results for the Fiscal Year Ended December 31, 2025 (IFRS)

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

Scheduled date of annual general meeting of shareholders: March 27, 2026
 Scheduled date of commencement of dividend payments: March 12, 2026
 Scheduled date for filing of annual securities report: March 26, 2026
 Supplementary material of financial results: Yes
 Financial results briefing: Yes

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

1. Consolidated Financial Results for the fiscal year ended December 31, 2025 (from January 1, 2025 to December 31, 2025)

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

| Fiscal year ended | Revenue | | Operating profit | | Profit before tax | | Profit for the year | |
|-------------------|-------------|------|------------------|-------|-------------------|--------|---------------------|--------|
| | Million yen | % | Million yen | % | Million yen | % | Million yen | % |
| December 31, 2025 | 215,642 | 1.1 | 15,331 | 139.6 | 17,255 | 72.4 | 13,808 | 75.5 |
| December 31, 2024 | 213,379 | 10.8 | 6,398 | 8.7 | 10,010 | (13.9) | 7,865 | (13.9) |

| Fiscal year ended | Profit for the year attributable to owners of parent | | Total comprehensive income | | Basic earnings per share | Diluted earnings per share |
|-------------------|--|--------|----------------------------|------|--------------------------|----------------------------|
| | Million yen | % | Million yen | % | Yen | Yen |
| December 31, 2025 | 13,652 | 71.6 | 22,043 | 23.7 | 206.22 | 205.96 |
| December 31, 2024 | 7,957 | (12.3) | 17,818 | 45.6 | 120.15 | 120.00 |

| Fiscal year ended | Return on equity attributable to owners of parent | | Ratio of profit before tax to total assets | Ratio of operating profit to revenue |
|-------------------|---|-----|--|--------------------------------------|
| | % | % | % | % |
| December 31, 2025 | 9.2 | 5.0 | 7.1 | |
| December 31, 2024 | 6.0 | 3.2 | 3.0 | |

(2) Consolidated Financial Position

| As of | Total assets | Total equity | Equity attributable to owners of the company | Ratio of equity attributable to owners of parent to total assets | Equity attributable to owners of parent per share |
|-------------------|--------------|--------------|--|--|---|
| | Million yen | Million yen | Million yen | % | Yen |
| December 31, 2025 | 358,129 | 160,228 | 158,176 | 44.2 | 2,422.33 |
| December 31, 2024 | 325,563 | 142,005 | 140,070 | 43.0 | 2,113.07 |

(3) Consolidated Cash Flows

| Fiscal year ended | Cash flows from operating activities | Cash flows from investing activities | Cash flows from financing activities | Cash and cash equivalents at end of year |
|-------------------|--------------------------------------|--------------------------------------|--------------------------------------|--|
| | Million yen | Million yen | Million yen | Million yen |
| December 31, 2025 | 17,619 | 133 | (9,787) | 44,584 |
| December 31, 2024 | (6,568) | (4,985) | 13,358 | 34,663 |

2. Dividend Conditions

| | Dividends per share | | | | | Total cash Dividends (Total) | Dividend Payout Ratio (Consolidated) | Dividend on equity attributable to owners of parent (Consolidated) |
|--|----------------------|-----------------------|----------------------|--------------------|-------|------------------------------|--------------------------------------|--|
| | End of first quarter | End of second quarter | End of third quarter | End of fiscal year | Total | | | |
| Fiscal year ended | Yen | Yen | Yen | Yen | Yen | Million yen | % | % |
| December 31, 2024 | - | 15.00 | - | 15.00 | 30.00 | 1,987 | 25.0 | 1.5 |
| December 31, 2025 | - | 18.00 | - | 22.00 | 40.00 | 2,628 | 19.4 | 1.8 |
| Fiscal year ended December 31, 2026 (Forecast) | - | 25.00 | - | 25.00 | 50.00 | | 25.1 | |

3. Consolidated Financial Forecasts 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 year attributable to owners of the company | | Basic earnings per share |
|-------------------------|-------------|------|------------------|-----|-------------------|-------|---|-------|--------------------------|
| | Million yen | % | Million yen | % | Million yen | % | Million yen | % | Yen |
| First half (cumulative) | 116,300 | 15.9 | 5,900 | 0.6 | 6,000 | 23.8 | 4,800 | (2.6) | 73.55 |
| Annual | 233,500 | 8.3 | 16,500 | 7.6 | 16,500 | (4.4) | 13,000 | (4.8) | 199.19 |

* Note

(1) Significant changes in the scope of consolidation during the year : Yes

Newly included: none

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

(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 fiscal year (including treasury shares)

| | |
|-------------------------|-------------------|
| As of December 31, 2025 | 69,175,664 shares |
| As of December 31, 2024 | 69,175,664 shares |

(ii) Number of treasury shares at the end of fiscal year

| | |
|-------------------------|------------------|
| As of December 31, 2025 | 3,909,907 shares |
| As of December 31, 2024 | 2,926,424 shares |

(iii) Average number of shares outstanding during the period

| | |
|-------------------------------------|-------------------|
| Fiscal year ended December 31, 2025 | 66,201,016 shares |
| Fiscal year ended December 31, 2024 | 66,224,483 shares |

(Reference)

Non-Consolidated Results for the Fiscal Year Ended December 31, 2025 (Japanese GAAP)
(from January 1, 2025 to December 31, 2025)

(1) Non-consolidated Operating Results (Percentages indicate year-on-year changes.)

| Fiscal year ended | Net sales | | Operating profit | | Ordinary profit | | Profit | |
|-------------------|-------------|-----|------------------|---|-----------------|--------|-------------|--------|
| | Million yen | % | Million yen | % | Millions yen | % | Million yen | % |
| December 31, 2025 | 114,055 | 5.0 | 2,631 | - | 6,855 | 150.5 | 332 | (87.9) |
| December 31, 2024 | 108,584 | 2.1 | (4,655) | - | 2,737 | (96.1) | 2,735 | (94.5) |

| Fiscal year ended | Basic earnings per share | | Diluted earnings per share | |
|-------------------|--------------------------|--|----------------------------|--|
| | Yen | | Yen | |
| December 31, 2025 | 5.02 | | 5.01 | |
| December 31, 2024 | 41.31 | | 41.26 | |

(2) Non-Consolidated Financial Position

| As of | Total assets | Net assets | Equity ratio | Net assets per share |
|-------------------|--------------|-------------|--------------|----------------------|
| | Million yen | Million yen | % | Yen |
| December 31, 2025 | 226,065 | 113,275 | 50.1 | 1,734.36 |
| December 31, 2024 | 220,049 | 108,128 | 49.1 | 1,630.93 |

(Reference) Equity:

As of December 31, 2025: ¥113,194 million; As of December 31, 2024: ¥108,047 million

* The Japanese-language originals of the attached consolidated financial results are not subject to audits by certified public accountants or an auditing firm.

* Disclaimer regarding forward-looking information including appropriate use of financial forecasts

The forecast statements outlined 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.