Date: October 27, 2026

Summary of Consolidated Financial Statements for the Second Quarter Ended September 30, 2026 (IFRS Basis)

Listed company name: **Nitto Denko Corporation**
Stock exchange listing: Tokyo Stock Exchange, Prime Market
Code Number: 6988 URL https://www.nitto.com/
Company Representative: Tatsuya Akagi, President
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Filing date of semi-annual securities report: October 28, 2026
Estimated starting date of dividend paying: November 27, 2026
Preparation of supplementary explanatory materials: Yes
Holding of earnings release conference: Yes (for investment analysts and institutional investors)

(All monetary values noted herein are rounded down to the nearest million yen)

1. Consolidated financial results for the six months ended September 30, 2026

(1) Operating results (% of change from same period in the previous year)

	Revenue		Operating profit		Profit before income taxes		Net profit		Net profit attributable to owners of the parent company		Total comprehensive income	
	Millions of yen	%	Millions of yen	%	Millions of yen	%	Millions of yen	%	Millions of yen	%	Millions of yen	%
For the six months ended September 30, 2026	558,363	8.7	105,841	12.0	106,430	11.8	76,533	11.0	76,502	11.0	72,724	(13.0)
For the six months ended September 30, 2025	513,569	(1.6)	94,504	(13.5)	95,167	(12.6)	68,955	(13.8)	68,926	(13.8)	83,608	45.0

	Basic earnings per share	Diluted earnings per share
	Yen	Yen
For the six months ended September 30, 2026	115.32	115.27
For the six months ended September 30, 2025	101.32	101.28

(2) Financial position

	Total assets	Total equity	Equity attributable to owners of the parent company	Ratio of equity attributable to owners of the parent company to total assets
	Millions of yen	Millions of yen	Millions of yen	%
As of September 30, 2026	1,459,122	1,151,713	1,150,613	78.9
As of March 31, 2026	1,441,757	1,149,103	1,148,027	79.6

2. Dividends

	Dividends per share				
	1Q	2Q	3Q	Year-end	Annual
	Yen	Yen	Yen	Yen	Yen
March, 2026	-	30.00	-	30.00	60.00
March, 2027	-	36.00			
(Forecast) March, 2027			-	36.00	72.00

(Note) 1. Revision of dividend forecast in the current quarter: Yes

2. For detailed information, please refer to "Notice Regarding Dividends from Surplus (Interim Dividend), Revision of Year-End Dividend Forecast (Dividend Increase), and Share Repurchase" released on October 27, 2026.

3. Forecast for fiscal year ending March 31, 2027

(% of change from same period in the previous year)

	Revenue		Operating profit		Profit before income taxes		Net profit		Net profit attributable to owners of the parent company		Basic earnings per share
	Millions of yen	%	Millions of yen	%	Millions of yen	%	Millions of yen	%	Millions of yen	%	Yen
Annual	1,110,000	8.0	200,000	8.9	200,000	8.1	142,000	6.3	142,000	6.4	216.29

(Note) 1. Revision of consolidated forecast in the current quarter: No

2. The Company resolved to acquire treasury shares at the Board of Directors meetings held on March 30, 2026 and October 27, 2026. The forecast for basic earnings per share for the fiscal year ending March 31, 2027 reflects the impact of this share repurchase.

- Others

(1) Significant changes in the scope of consolidation during the period: No

(2) Changes in accounting policies applied and changes in accounting estimates

1. Changes in accounting policies required by IFRS: No
2. Changes in accounting policies other than the above: No
3. Changes in accounting estimates: No

(3) Number of issued shares (Common stock)

1. Number of issued shares at the end of the period (including treasury shares)
   As of September 30, 2026: 678,659,700 As of March 31, 2026: 678,659,700
2. Number of treasury shares at the end of the period
   As of September 30, 2026: 20,472,050 As of March 31, 2026: 4,999,950
3. Average number of issued shares during the period (cumulative from the beginning of the period)
   April-September 2026: 663,371,100 April-September 2025: 680,298,516

- These semi-annual securities reports are not subject to review procedures by Certified Public Accountants or audit firm.

- Explanations for adequate utilization of the forecast and other special matters

The forward-looking statements shown in this report, including the forecast, are prepared based on information available to the Company and on certain assumptions deemed reasonable as of the issuing date of the report. Consequently, the statements herein do not constitute promises regarding actual results by the Company. Actual results may differ materially from forecasted figures due to various unknown factors. For conditions regarding this forecast and precaution for use, please refer to "1. Overview of operating results, etc. (3) Explanation of forecasts and other projections" on page 6 of the Attachment to this summary of consolidated financial results.

(Attached Documents)

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1. Overview of operating results, etc

(1) Overview of operating results during the period

During the six months ended September 30, 2026 (April 1, 2026 through September 30, 2026), the economic environment remained uncertain due to rising energy prices and heightened inflationary pressures stemming from escalating tensions in the Middle East, as monetary tightening was observed in major economies. At the same time, increased capital investment, particularly in AI and digital-related sectors, supported economic activity, resulting in generally resilient conditions despite regional disparities. In the United States, the economy remained strong, supported by capital investment and productivity improvements related to AI data centers, stable employment conditions, and steady personal consumption. In Europe, rising energy prices and mounting inflationary pressures weighed on economic activity; however, the impact was partially mitigated by increased fiscal spending. In China, while domestic demand remained weak, particularly in the real estate market, economic activity was supported by expanding capital investment and export growth in high-tech industries. In Japan, although inflationary pressures associated with yen depreciation and rising resource prices remained a concern, improvements in employment and income conditions, together with increased capital investment mainly in semiconductor and electronic component-related industries, helped support the economy.

Under these circumstances, in the key markets of Nitto Group (the "Group"), demand for materials used in data centers and semiconductors increased, supported by the expansion of the AI data center-related market, and demand for materials used in high-end smartphones also remained strong. In addition, the Group was able to mitigate the impact of higher raw material costs on earnings to a certain extent through pricing actions and other measures.

Separately, the yen's exchange rate against the U.S. dollar for the six months ended September 30, 2026, was 160.5 yen to the dollar, a 9.6% depreciation of the yen compared with the same period of the previous year, and the effect of the weaker yen increased operating profit by 19.6 billion yen.

As a result of the above, revenue increased by 8.7% from the same period of the previous year (changes hereafter are given in comparison with the same period of the previous year) to 558,363 million yen. Operating profit increased by 12.0% to 105,841 million yen, profit before income taxes increased by 11.8% to 106,430 million yen, net profit increased by 11.0% to 76,533 million yen, and net profit attributable to owners of the parent company increased by 11.0% to 76,502 million yen.

Summary of results by segment

① Industrial Tape

In Functional Base Products, revenue increased from the same period of the previous year. Demand for assembly materials used in high-end smartphones increased, due to the expansion of models adopting electric debonding tape for battery bonding. In addition, demand for process materials used in the production of semiconductor memories and ceramic capacitors increased, driven by growing AI data center demand. In general industrial materials and automotive materials, the Group continued to take pricing actions in response to higher raw material costs.

As a result of the above, revenue increased by 16.1% to 208,112 million yen and operating profit increased by 51.3% to 35,832 million yen.

② Optronics

In Information Fine Materials, revenue did not reach the level of the same period of the previous year. Demand for optical films used in automotive displays, a growth area, remained strong. On the other hand, demand for optical films used in high-end laptop PCs and tablets decreased significantly due to production adjustments by customers resulting from rising memory semiconductor prices.

In Circuit Materials, revenue increased from the same period of the previous year. For high-precision circuits used in high-end smartphones, the launch of the Company's new products contributed to revenue growth. Additionally, demand for Circuit Integrated Suspension (CIS) used in Hard Disk Drives (HDDs) with higher capacity for data centers was robust, driven by the growing adoption of generative AI.

As a result of the above, revenue increased by 0.3% to 270,715 million yen and operating profit decreased by 4.1% to 73,950 million yen.

③ Human Life

In Life Science, revenue increased from the same period of the previous year. Against the backdrop of the expanding oligonucleotide therapeutics market, production of a large-scale project in oligonucleotide contract manufacturing, which had transitioned to the commercial production stage in the second quarter of the previous fiscal year, contributed to revenue growth. For nucleic acid synthesis materials (NittoPhase™), demand increased as the global expansion of customers' commercial drugs progressed.

In Membrane (high-polymer separation membrane), revenue increased from the same period of the previous year. Demand for high-polymer separation membranes used in wastewater treatment increased particularly in India, driven by tightened wastewater discharge regulations in emerging markets.

In Personal Care Materials, revenue increased from the same period of the previous year. The Group promoted new products in hygiene materials for diapers and environmentally friendly products using biodegradable technologies.

As a result of the above, revenue increased by 21.0% to 84,271 million yen and operating profit amounted to 1,020 million yen. (operating loss of 1,598 million yen was reported in the same period of the previous year)

④ Others

Please note that this segment includes other products that have not generated sufficient revenue yet. The Group is concentrating its management resources on themes that are candidates for PlanetFlags™/HumanFlags™ in areas of advanced semiconductors, environmental solutions, and medical devices, with the aim of commercializing them as early as possible.

As a result of the above, revenue increased by 116.2% to 18 million yen and operating loss amounted to 4,102 million yen. (operating loss of 3,490 million yen was reported in the same period of the previous year)

(Reference) Segment Information (Millions of yen)

		For the six months ended September 30, 2025	For the six months ended September 30, 2026	
		Revenue	Revenue	Y-o-Y (%)
Industrial Tape	Revenue	179,189	208,112	116.1
	Operating profit	23,683	35,832	151.3
Optronics	Information Fine Materials	200,101	173,681	86.8
	Circuit Materials	69,758	97,034	139.1
	Total	269,859	270,715	100.3
	Operating profit	77,086	73,950	95.9
Human Life	Life Science	24,988	32,801	131.3
	Membrane	16,740	18,344	109.6
	Personal Care Materials	27,890	33,124	118.8
	Total	69,619	84,271	121.0
	Operating profit	(1,598)	1,020	-
Others	Revenue	8	18	216.2
	Operating profit	(3,490)	(4,102)	-
Adjustment	Revenue	(5,107)	(4,753)	-
	Operating profit	(1,176)	(859)	-
Total	Revenue	513,569	558,363	108.7
	Operating profit	94,504	105,841	112.0

(Reference) Segment Information (annual forecast) (Millions of yen)

		For the year ended (Results) March 31, 2026	Forecasts of fiscal year ending March 31, 2027	
		Revenue	Revenue	Y-o-Y (%)
Industrial Tape	Revenue	366,607	417,000	113.7
	Operating profit	51,662	71,000	137.4
Optronics	Information Fine Materials	386,234	346,000	89.6
	Circuit Materials	141,577	186,500	131.7
	Total	527,812	532,500	100.9
	Operating profit	149,871	142,500	95.1
Human Life	Life Science	54,011	64,500	119.4
	Membrane	33,409	37,500	112.2
	Personal Care Materials	56,280	68,500	121.7
	Total	143,702	170,500	118.6
	Operating profit	(5,041)	1,700	-
Others	Revenue	11	700	5,956.4
	Operating profit	(6,971)	(7,900)	-
Adjustment	Revenue	(9,961)	(10,700)	-
	Operating profit	(5,905)	(7,300)	-
Total	Revenue	1,028,171	1,110,000	108.0
	Operating profit	183,615	200,000	108.9

(2) Overview of financial position during the period

The Group's financial position at the end of the second quarter of the fiscal year ending March 31, 2027 was as follows.

Compared with the end of the fiscal year ended March 31, 2026, total assets increased by 17,365 million yen to 1,459,122 million yen and total liabilities increased by 14,755 million yen to 307,409 million yen. Total equity increased by 2,609 million yen to 1,151,713 million yen. This was mainly due to a 56,292 million yen increase in retained earnings, a 50,091 million yen increase in treasury shares and a 3,590 million yen decrease in other components of equity from the end of the fiscal year ended March 31, 2026. As a result, the ratio of equity attributable to owners of the parent company to total assets changed from 79.6% at the end of the fiscal year ended March 31, 2026 to 78.9% at the end of the second quarter of the fiscal year ending March 31, 2027.

The main changes in assets were a decrease in cash and cash equivalents of 27,446 million yen, an increase in trade and other receivables of 19,337 million yen, an increase in inventories of 5,404 million yen, an increase in other financial assets of 6,585 million yen, an increase in other current assets of 5,957 million yen, an increase in property, plant and equipment of 7,474 million yen, a decrease in goodwill of 1,653 million yen, an increase in financial assets of 1,268 million yen, a decrease in deferred tax assets of 1,172 million yen. In terms of liabilities, trade and other payables increased by 3,796 million yen, income tax payables increased by 5,564 million yen, other current financial liabilities decreased by 9,660 million yen, other current liabilities increased by 10,834 million yen, deferred tax liabilities increased by 2,777 million yen.

(3) Explanation of forecasts and other projections

There is no change to the Group's consolidated forecasts for the fiscal year ending March 31, 2027. However, while demand for materials used in data centers, semiconductors, and high-end smartphones is expected to exceed previous expectations, demand for optical films used in high-end laptop PCs and tablets has been weaker than expected. Accordingly, the Group has revised its segment forecasts announced on July 28, 2026.

2. Interim Consolidated Financial Statements and Key Notes

(1) Interim consolidated statement of financial position

(Millions of yen)

	As of March 31, 2026	As of September 30, 2026
Assets		
Current assets		
Cash and cash equivalents	359,805	332,359
Trade and other receivables	231,880	251,217
Inventories	157,870	163,274
Other financial assets	19,436	26,022
Other current assets	28,301	34,259
Total current assets	797,294	807,133
Noncurrent assets		
Property, plant and equipment	466,960	474,435
Right-of-use assets	20,608	21,239
Goodwill	64,125	62,471
Intangible assets	16,942	17,728
Investments accounted for using equity method	6,687	6,488
Financial assets	13,516	14,785
Deferred tax assets	19,095	17,922
Other noncurrent assets	36,526	36,917
Total noncurrent assets	644,463	651,989
Total assets	1,441,757	1,459,122

(Millions of yen)

	As of March 31, 2026	As of September 30, 2026
Liabilities and Equity		
Liabilities		
Current liabilities		
Trade and other payables	103,605	107,402
Income tax payables	17,932	23,497
Other financial liabilities	39,828	30,168
Other current liabilities	64,604	75,438
Total current liabilities	225,970	236,506
Noncurrent liabilities		
Other financial liabilities	21,711	22,506
Defined benefit liabilities	29,809	30,273
Deferred tax liabilities	11,780	14,557
Other noncurrent liabilities	3,381	3,565
Total noncurrent liabilities	66,683	70,902
Total liabilities	292,653	307,409
Equity		
Equity attributable to owners of the parent company		
Share capital	26,783	26,783
Capital surplus	49,934	49,910
Retained earnings	912,008	968,300
Treasury shares	(13,849)	(63,940)
Other components of equity	173,150	169,559
Total equity attributable to owners of the parent company	1,148,027	1,150,613
Noncontrolling interests	1,075	1,099
Total equity	1,149,103	1,151,713
Total liabilities and equity	1,441,757	1,459,122

(2) Interim consolidated statement of profit or loss and Interim consolidated statement of comprehensive income

(Interim consolidated statement of profit or loss)

(Millions of yen)

	For the six months ended September 30, 2025	For the six months ended September 30, 2026
Revenue	513,569	558,363
Cost of sales	316,246	346,175
Gross profit	197,323	212,188
Selling, general and administrative expenses	75,351	80,355
Research and development expenses	23,286	26,020
Other income	4,157	5,268
Other expenses	8,338	5,239
Operating profit	94,504	105,841
Finance income	1,583	2,107
Finance expenses	994	1,518
Share of profit of investments accounted for using the equity method	74	-
Profit before income taxes	95,167	106,430
Income tax expenses	26,212	29,897
Net profit	68,955	76,533
Net profit attributable to:		
Owners of the parent company	68,926	76,502
Noncontrolling interests	28	31
Total	68,955	76,533
Earnings per share attributable to owners of the parent company		
Basic earnings per share (Yen)	101.32	115.32
Diluted earnings per share (Yen)	101.28	115.27

(Interim consolidated statement of comprehensive income)

(Millions of yen)

	For the six months ended September 30, 2025	For the six months ended September 30, 2026
Net profit	68,955	76,533
Other comprehensive income		
Items that will not be reclassified to profit or loss		
Net changes on financial assets measured at fair value through other comprehensive income	50	(27)
Items that may be reclassified to profit or loss		
Exchange differences on translation of foreign operations	14,750	(3,692)
Net changes in fair value of cash flow hedges	(0)	0
Share of other comprehensive income of investments accounted for using equity method	(146)	(89)
Total other comprehensive income	14,653	(3,809)
Total comprehensive income	83,608	72,724
Total comprehensive income attributable to:		
Owners of the parent company	83,579	72,691
Noncontrolling interests	29	32
Total	83,608	72,724

(3) Interim consolidated statement of changes in equity

For the six months ended September 30, 2025

(Millions of yen)

	Equity attributable to owners of the parent company							
	Share capital	Capital surplus	Retained earnings	Treasury shares	Other components of equity	Total	Non-controlling interests	Total equity
Balance as of April 1, 2025	26,783	49,934	890,040	(31,799)	109,124	1,044,083	1,031	1,045,114
Net profit	-	-	68,926	-	-	68,926	28	68,955
Other comprehensive income	-	-	-	-	14,652	14,652	1	14,653
Total comprehensive income	-	-	68,926	-	14,652	83,579	29	83,608
Share based remuneration transactions	-	19	-	-	(287)	(267)	-	(267)
Dividends	-	-	(19,458)	-	-	(19,458)	(19)	(19,477)
Changes in treasury shares	-	-	-	(59,885)	-	(59,885)	-	(59,885)
Total transactions with owners	-	19	(19,458)	(59,885)	(287)	(79,611)	(19)	(79,630)
Balance as of September 30, 2025	26,783	49,953	939,508	(91,684)	123,489	1,048,051	1,041	1,049,092

For the six months ended September 30, 2026

(Millions of yen)

	Equity attributable to owners of the parent company							
	Share capital	Capital surplus	Retained earnings	Treasury shares	Other components of equity	Total	Non-controlling interests	Total equity
Balance as of April 1, 2026	26,783	49,934	912,008	(13,849)	173,150	1,148,027	1,075	1,149,103
Net profit	-	-	76,502	-	-	76,502	31	76,533
Other comprehensive income	-	-	-	-	(3,810)	(3,810)	1	(3,809)
Total comprehensive income	-	-	76,502	-	(3,810)	72,691	32	72,724
Share based remuneration transactions	-	(11)	-	-	219	208	-	208
Dividends	-	-	(20,209)	-	-	(20,209)	(8)	(20,218)
Changes in treasury shares	-	(12)	-	(50,091)	-	(50,104)	-	(50,104)
Total transactions with owners	-	(23)	(20,209)	(50,091)	219	(70,105)	(8)	(70,114)
Balance as of September 30, 2026	26,783	49,910	968,300	(63,940)	169,559	1,150,613	1,099	1,151,713

(4) Interim consolidated statement of cash flows

(Millions of yen)

	For the six months ended September 30, 2025	For the six months ended September 30, 2026
Cash flows from operating activities		
Profit before income taxes	95,167	106,430
Depreciation and amortization	34,481	39,493
Impairment losses	2,153	1,056
Increase (decrease) in defined benefit liabilities	512	249
Decrease (increase) in trade and other receivables	(22,222)	(20,397)
Decrease (increase) in inventories	(6,353)	(5,583)
Increase (decrease) in trade and other payables	12,479	4,085
Increase (decrease) in advances received	(166)	8,757
Interest and dividend income	1,483	2,039
Interest expenses paid	(538)	(671)
Income taxes (paid) refunded	(31,734)	(19,676)
Others	(10,258)	(6,937)
Net cash provided by (used in) operating activities	75,003	108,847
Cash flows from investing activities		
Purchase of property, plant and equipment and intangible assets	(51,088)	(56,502)
Proceeds from sale of property, plant and equipment and intangible assets	630	1,702
Decrease (increase) in time deposits	(3,550)	(6,809)
Purchase of investment securities	(2,353)	(989)
Others	13	9
Net cash provided by (used in) investing activities	(56,348)	(62,589)
Cash flows from financing activities		
Net increase (decrease) in short-term borrowings	59	-
Repayment of lease liabilities	(3,330)	(3,853)
Decrease (increase) in treasury shares	(60,287)	(50,183)
Cash dividends paid	(19,458)	(20,209)
Others	(15)	(8)
Net cash provided by (used in) financing activities	(83,031)	(74,255)
Effect of exchange rate changes on cash and cash equivalents	4,217	550
Net increase (decrease) in cash and cash equivalents	(60,158)	(27,446)
Cash and cash equivalents at the beginning of the period	363,344	359,805
Cash and cash equivalents at the end of the period	303,185	332,359

(5) Notes on interim consolidated financial statements

(Notes on going concern assumption)
Not applicable.

(Notes on interim consolidated financial statements)
1. Reporting entity
Nitto Denko Corporation (the "Company") is a corporation domiciled in Japan. The interim consolidated financial statements above comprise the Company and its subsidiaries (the "Group") and the Group's affiliates. The Group is engaged mainly in the "Industrial Tape business," the "Optronics business," the "Human Life business," and "Others" (related businesses with a broad range of products). See "Segment information," for details.

2. Basis of preparation
(1) Accounting standards compliance
The Group's interim consolidated financial statements, which meet the requirements of a "specified company complying with any designated international accounting standards" defined in Article 1-2 of the Regulation on Consolidated Financial Statements, have been prepared in accordance with IAS 34 as prescribed in Article 312 of the Regulation on Consolidated Financial Statements. The interim consolidated financial statements should be read in conjunction with the Group's consolidated financial statements for the fiscal year ended March 31, 2026, since the interim consolidated financial statements do not include all the information required in the annual consolidated financial statements.

(2) Presentation currency and units
The interim consolidated financial statements are presented in Japanese yen and figures less than a million yen are rounded down to the nearest million yen.

(3) Significant accounting estimates and judgments
When preparing the interim consolidated financial statements, management makes judgments, estimates, and assumptions that affect the application of accounting policies and the reported amounts of assets, liabilities, income, and expenses. Actual results may vary from these estimates. Estimates and underlying assumptions are reviewed on an ongoing basis, and the effect of revised accounting estimates is recognized in the current and future accounting periods.
The interim consolidated financial statements are prepared based on the same judgments, estimations and assumptions as those applied and described in the Group's consolidated financial statements for the fiscal year ended March 31, 2026.

(4) Approval of the interim consolidated financial statements
The interim consolidated financial statements were approved by Tatsuya Akagi, President, and Yasuhiro Iseyama, CFO on October 27, 2026.

3. Material accounting policies
Material accounting policies implemented in the interim consolidated financial statements are the same as the accounting policies implemented in the Group's consolidated financial statements for the fiscal year ended March 31, 2026.

(Additional information)

(Cancellation of treasury shares)

The Company resolved at the Board of Directors meeting held on September 30, 2026, to cancel a part of its treasury shares, in accordance with the basic policy on the holding and cancellation of its treasury shares, pursuant to the provisions of Article 178 of the Japanese Companies Act, as follows.

(1) Details on the cancellation of the treasury shares

① Class of shares to be cancelled: Common stock

② Number of shares to be cancelled: 15,472,050 shares

(Ratio to the number of issued shares before cancellation: 2.28%)

③ Cancellation date: October 20, 2026

(2) Basic Policy on the Holding and Cancellation of Treasury Shares

The number of treasury shares held by the Company increased due to the repurchase under the provisions of the Article 165 of the Japanese Companies Act conducted from April to August 2026. Therefore, we will cancel a part of the treasury shares based on our basic policy regarding holding and cancellation of treasury shares: “The Company’s treasury shares that have been repurchased will continue to be held on the condition that their specific uses have been clearly defined (e.g., remuneration for Directors), and cancellation will be considered for any shares exceeding the required amount.”

(Segment information)

(1) Outline of reportable segments

Reportable segments of the Group are determined as segments whose separate financial information is available among the constituent units of the Group and which are regularly used by the Board of Directors, the chief operating decision maker, to determine the allocation of management resources and to evaluate their business results.

The Group has divisions by product, and each division develops comprehensive domestic and overseas strategies for its products and conducts business activities.

The Group's segments are based on three product divisions, and its three reportable segments are the Industrial Tape segment, the Optronics segment and the Human Life segment. Each reportable segment is grouped into one operating segment based on similarities in products, markets, and other aspects.

Intersegment revenue is based on prevailing market prices.

Major products for each segment

Operating segment	Major products or business
Industrial Tape	Functional Base Products (bonding and joining products, protective materials, processing materials, automotive products, etc.)
Optronics	Information Fine Materials (optical films, etc.), Circuit Materials (CIS (Circuit Integrated Suspension), high-precision circuit, etc.)
Human Life	Life Science (oligonucleotide contract manufacturing business, nucleic acid synthesis materials, nucleic acid drug discovery, medical products, etc.), Membrane (high-polymer separation membrane), Personal Care Materials (functional film for hygienic materials, etc.)
Others	New Business, Other Products

(2) Information regarding revenue, profit or loss by segments

Segment information regarding the Group's reportable segments is as follows.

For the six months ended September 30, 2025

(Millions of yen)

	Reportable segments				Others	Total	Adjustment	Figures in consolidated statement of profit or loss
	Industrial Tape	Optronics	Human Life	Total				
Revenue from external customers	178,188	268,191	66,519	512,898	8	512,907	662	513,569
Intersegment revenue	1,001	1,668	3,100	5,770	-	5,770	(5,770)	-
Total segment revenue	179,189	269,859	69,619	518,669	8	518,677	(5,107)	513,569
Operating profit (loss)	23,683	77,086	(1,598)	99,171	(3,490)	95,681	(1,176)	94,504
Finance income								1,583
Finance expenses								(994)
Share of profit of investments accounted for using the equity method								74
Profit before income taxes								95,167

(Note) 1. Others is an operating segment that is not included in the reportable segments and consists of New Business.

2. Adjustment of operating profit (loss) amounted to (1,176) million yen includes other incomes (losses) not allocated to each operating segment.

For the six months ended September 30, 2026

(Millions of yen)

	Reportable segments				Others	Total	Adjustment	Figures in consolidated statement of profit or loss
	Industrial Tape	Optronics	Human Life	Total				
Revenue from external customers	207,309	269,258	81,097	557,666	4	557,670	693	558,363
Intersegment revenue	802	1,457	3,173	5,433	13	5,447	(5,447)	-
Total segment revenue	208,112	270,715	84,271	563,099	18	563,117	(4,753)	558,363
Operating profit (loss)	35,832	73,950	1,020	110,803	(4,102)	106,700	(859)	105,841
Finance income								2,107
Finance expenses								(1,518)
Share of profit of investments accounted for using the equity method								-
Profit before income taxes								106,430

(Note) 1. Others is an operating segment that is not included in the reportable segments and consists of New Business.

2. Adjustment of operating profit (loss) amounted to (859) million yen includes other incomes (losses) not allocated to each operating segment.

(Notes on dividends)

For the six months ended September 30, 2025

(1) Dividend payments

Resolution	Type of shares	Cash dividends (Millions of yen)	Dividends per share (Yen)	Record date	Effective date	Source of dividends
June 20, 2025 Ordinary General Meeting of Shareholders	Common stock	19,458	28	March 31, 2025	June 23, 2025	Retained earnings

(2) Of the dividends for which the record date falls during the first half of the current fiscal year, items for which the effective date is after the end of the first half of the current fiscal year

Resolution	Type of shares	Cash dividends (Millions of yen)	Dividends per share (Yen)	Record date	Effective date	Source of dividends
October 27, 2025 Board of Directors Meeting	Common stock	20,209	30	September 30, 2025	November 28, 2025	Retained earnings

For the six months ended September 30, 2026

(1) Dividend payments

Resolution	Type of shares	Cash dividends (Millions of yen)	Dividends per share (Yen)	Record date	Effective date	Source of dividends
June 19, 2026 Ordinary General Meeting of Shareholders	Common stock	20,209	30	March 31, 2026	June 22, 2026	Retained earnings

(2) Of the dividends for which the record date falls during the first half of the current fiscal year, items for which the effective date is after the end of the first half of the current fiscal year

Resolution	Type of shares	Cash dividends (Millions of yen)	Dividends per share (Yen)	Record date	Effective date	Source of dividends
October 27, 2026 Board of Directors Meeting	Common stock	23,694	36	September 30, 2026	November 27, 2026	Retained earnings

(Equity and other equity items)

(Repurchase of treasury shares)

Pursuant to the resolution at the Board of Directors meeting on March 30, 2026, the Company has acquired its treasury shares. According to this repurchase, treasury shares increased by 15,502 thousand and 50,183 million yen in the first half of the fiscal year ending March 31, 2027.

(Disposal of treasury shares)

Pursuant to the resolution at the Board of Directors meeting on June 19, 2026, the Company has disposed of its treasury shares as performance-linked share-based remuneration on July 9, 2026. According to this disposal, treasury shares decreased by 22 thousand and 66 million yen in the first half of the fiscal year ending March 31, 2027.

(Revenue)

As described in (Segment information), the Group has three reportable segments which are the Industrial Tape segment, the Optronics segment and the Human Life segment. The relationship between the disaggregated revenues and the revenues from external customers in each reportable segment is as follows.

For the six months ended September 30, 2025

(Millions of yen)

Segment name	Major products or business	Japan	Americas	Europe	Asia/ Oceania	Total
Industrial Tape	Functional Base Products	51,937	16,330	19,026	90,893	178,188
Optronics	Information Fine Materials	7,542	-	-	191,812	199,354
	Circuit Materials	20,490	-	-	48,346	68,836
	Total	28,033	-	-	240,158	268,191
Human Life	Life Science	2,175	20,507	-	0	22,683
	Membrane	1,472	7,254	2,551	4,715	15,994
	Personal Care Materials	-	1,967	25,621	251	27,841
	Total	3,648	29,730	28,173	4,967	66,519
Others	New Business, Other Products	-	8	-	-	8
Adjustment		662	-	-	-	662
Total		84,281	46,068	47,199	336,019	513,569

Revenue by region is based on the location of each base, and the main countries and regions included in the classification other than Japan are as follows.

Americas: United States, Mexico, Brazil

Europe: Belgium, France, Germany, Sweden, Turkey

Asia/Oceania: China, Korea, Taiwan, Singapore, Malaysia, Hong Kong, Thailand, Vietnam

For the six months ended September 30, 2026

(Millions of yen)

Segment name	Major products or business	Japan	Americas	Europe	Asia/ Oceania	Total
Industrial Tape	Functional Base Products	58,644	19,391	20,802	108,471	207,309
Optronics	Information Fine Materials	7,106	-	-	166,024	173,130
	Circuit Materials	27,305	-	-	68,822	96,128
	Total	34,411	-	-	234,846	269,258
Human Life	Life Science	1,909	28,706	5	-	30,621
	Membrane	1,898	8,363	2,230	4,997	17,489
	Personal Care Materials	-	1,430	31,199	356	32,986
	Total	3,808	38,501	33,435	5,353	81,097
Others	New Business, Other Products	-	4	-	-	4
Adjustment		693	-	-	-	693
Total		97,557	57,896	54,237	348,671	558,363

Revenue by region is based on the location of each base, and the main countries and regions included in the classification other than Japan are as follows.

Americas: United States, Mexico, Brazil

Europe: Belgium, France, Germany, Sweden, Turkey

Asia/Oceania: China, Korea, Taiwan, Singapore, Malaysia, Hong Kong, Thailand, Vietnam

(Per share information)

Basic earnings per share, diluted earnings per share and basis for calculations are as follows.

	For the six months ended September 30, 2025	For the six months ended September 30, 2026
(1) Basic earnings per share	101.32 yen	115.32 yen
Basis for calculation		
Net profit attributable to owners of the parent company (Millions of yen)	68,926	76,502
Average number of common shares (Thousands of shares)	680,298	663,371
(2) Diluted earnings per share	101.28 yen	115.27 yen
Basis for calculation		
Increase in the number of common stock upon exercise of the stock options (Thousands of shares)	250	246
Increase in the number of common stock upon Performance-linked share-based remuneration plan (Thousands of shares)	24	14
Increase in the number of common stock upon Performance-linked restricted share remuneration plan (Thousands of shares)	-	19

(Significant subsequent events)

(Share Repurchase)

The Company resolved at a meeting of its Board of Directors on October 27, 2026 the repurchase of its own shares pursuant to Article 156 of the Companies Act of Japan as applied pursuant to Article 165, Paragraph 3.

(1) Purpose of the Share Repurchase

Under the financial strategy and capital policy set forth in its medium-term management plan, “Nitto RISE 2028,” the Company has been promoting growth investments while working to improve capital efficiency through the optimization of its liquidity and shareholders’ equity.

In addition to this policy, after considering the Company’s financial position, share price levels and other relevant factors, the Company has decided to repurchase its own shares, with the aim of enhancing shareholder returns and improving ROE.

(2) Details of the Share Repurchase

① Class of shares to be repurchased: Common stock

② Total number of repurchasable shares: 17,000,000 shares (maximum)
(2.58% of the total number of issued shares [excluding treasury stock])

③ Total repurchase amount: 50 billion yen (maximum)

④ Repurchase period: From November 4, 2026 to March 24, 2027

⑤ Method of repurchase: Market purchase at Tokyo Stock Exchange