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NICE ナイス

November 13, 2026

Consolidated Financial Results for the Six Months Ended September 30, 2026 (Under Japanese GAAP)

Company name: Nice Corporation
Listing: Tokyo Stock Exchange
Securities code: 8089
URL: https://www.nice.co.jp
Representative: Hironori Tsudo Director and President
Inquiries: Naoya Ueno Director and General Manager of Administration Division
Telephone: +81-45-521-6111
Scheduled date to file semi-annual securities report: November 13, 2026
Scheduled date to commence dividend payments: December 10, 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 September 30, 2026 (from April 1, 2026 to September 30, 2026)

(1) Consolidated operating results (cumulative) (Percentages indicate year-on-year changes.)

	Net sales		Operating profit		Ordinary profit		Profit attributable to owners of parent	
Six months ended	Millions of yen	%	Millions of yen	%	Millions of yen	%	Millions of yen	%
September 30, 2026	129,169	8.0	1,762	41.6	1,571	47.6	1,674	151.9
September 30, 2025	119,610	13.5	1,244	164.2	1,065	242.9	664	576.6

Note: Comprehensive income For the six months ended September 30, 2026: ¥ 2,979 million [105.4%]
For the six months ended September 30, 2025: ¥ 1,450 million [-%]

	Basic earnings per share	Diluted earnings per share
Six months ended	Yen	Yen
September 30, 2026	143.45	-
September 30, 2025	55.94	-

(2) Consolidated financial position

	Total assets	Net assets	Equity-to-asset ratio	Net assets per share
As of	Millions of yen	Millions of yen	%	Yen
September 30, 2026	187,867	68,199	33.2	5,304.94
March 31, 2026	173,471	65,159	34.3	5,118.59

Reference: Equity
As of September 30, 2026: ¥ 62,356 million
As of March 31, 2026: ¥ 59,441 million

2. Cash dividends

	Annual dividends per share				
	First quarter-end	Second quarter-end	Third quarter-end	Fiscal year-end	Total
	Yen	Yen	Yen	Yen	Yen
Fiscal year ended March 31, 2026	-	28.00	-	44.00	72.00
Fiscal year ending March 31, 2027	-	31.00			
Fiscal year ending March 31, 2027 (Forecast)			-	48.00	79.00

Note: Revisions to the forecast of cash dividends most recently announced: None

3. Consolidated financial result forecasts for the fiscal year ending March 31, 2027 (from April 1, 2026 to March 31, 2027)

(Percentages indicate year-on-year changes.)

	Net sales		Operating profit		Ordinary profit		Profit attributable to owners of parent		Basic earnings per share
	Millions of yen	%	Millions of yen	%	Millions of yen	%	Millions of yen	%	Yen
Full year	270,000	4.2	5,700	7.1	5,200	0.7	3,200	23.7	273.15

Note: Revisions to the financial result forecast most recently announced: None

*** Notes**

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

Newly included: 5 companies(Katsura Mokuzai Shoten Co., Ltd., Chubu Alumi Industry Co., Ltd., Ikeda Shoten Co., Ltd., Yamadai Corporation, BLC Corporation)

Excluded: 2 companies(Renice Co., Ltd., Nice International Canada Corporation)

(2) Adoption of accounting treatment specific to the preparation of semi-annual consolidated financial statements: None

(3) Changes in accounting policies, changes in accounting estimates, and restatement

(i) Changes in accounting policies due to revisions to accounting standards and other regulations: None

(ii) Changes in accounting policies due to other reasons: None

(iii) Changes in accounting estimates: None

(iv) Restatement: None

(4) Number of issued shares (common shares)

(i) Total number of issued shares at the end of the period (including treasury shares)

As of September 30, 2026	12,309,169 shares
As of March 31, 2026	12,247,639 shares

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

As of September 30, 2026	554,659 shares
As of March 31, 2026	634,838 shares

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

Six months ended September 30, 2026	11,676,172 shares
Six months ended September 30, 2025	11,885,283 shares

* The number of treasury shares at the end of the period includes the Company's shares held by Custody Bank of Japan, Ltd. (Trust E Account) (629,800 shares for the fiscal year ended March 31, 2026, and 547,800 shares for the six months ended September 30, 2026). Additionally, the number of treasury shares deducted in calculating the average number of shares during the period includes the Company's shares held by Custody Bank of Japan, Ltd. (Trust E Account) (583,617 shares for the six months ended September 30, 2026).

* 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

(Note on forward-looking statements, etc.)

The earnings forecasts and other forward-looking statements presented in this document are based on information that is currently available to the Company and certain assumptions that the Company deems reasonable, and the Company does not guarantee to achieve them. In addition, actual financial results, etc. may differ significantly from these forecasts and statements due to a wide range of factors.

Semi-annual Consolidated Financial Statements and Primary Notes

Semi-annual Consolidated Balance Sheet

(Millions of yen)

	As of March 31, 2026	As of September 30, 2026
Assets		
Current assets		
Cash and deposits	21,422	21,240
Notes and accounts receivable - trade, and contract assets	29,589	29,552
Electronically recorded monetary claims - operating	12,283	13,592
Securities	2,400	2,100
Merchandise	7,505	8,920
Real estate for sale	30,802	39,680
Costs on construction contracts in progress	325	425
Other	2,325	2,486
Allowance for doubtful accounts	(204)	(192)
Total current assets	106,449	117,805
Non-current assets		
Property, plant and equipment		
Buildings and structures, net	13,208	12,971
Land	28,835	30,852
Other, net	3,825	4,255
Total property, plant and equipment	45,868	48,080
Intangible assets	2,410	2,381
Investments and other assets		
Investment securities	12,835	13,248
Other	6,007	6,510
Allowance for doubtful accounts	(100)	(158)
Total investments and other assets	18,742	19,600
Total non-current assets	67,021	70,061
Total assets	173,471	187,867

(Millions of yen)

	As of March 31, 2026	As of September 30, 2026
Liabilities		
Current liabilities		
Notes and accounts payable - trade	21,997	22,773
Electronically recorded obligations - operating	19,875	20,047
Short-term borrowings	22,996	23,651
Income taxes payable	1,465	757
Provisions	1,765	1,613
Other	8,097	8,198
Total current liabilities	76,197	77,042
Non-current liabilities		
Long-term borrowings	20,993	30,264
Retirement benefit liability	1,404	1,754
Other	9,715	10,607
Total non-current liabilities	32,113	42,626
Total liabilities	108,311	119,668
Net assets		
Shareholders' equity		
Share capital	24,489	24,545
Capital surplus	13,416	13,804
Retained earnings	21,136	22,331
Treasury shares	(1,281)	(1,116)
Total shareholders' equity	57,760	59,565
Accumulated other comprehensive income		
Valuation difference on available-for-sale securities	3,406	4,683
Deferred gains or losses on hedges	0	(20)
Revaluation reserve for land	(1,546)	(1,533)
Foreign currency translation adjustment	(383)	(521)
Remeasurements of defined benefit plans	203	182
Total accumulated other comprehensive income	1,680	2,791
Non-controlling interests	5,718	5,842
Total net assets	65,159	68,199
Total liabilities and net assets	173,471	187,867

Semi-annual Consolidated Statements of Income and Comprehensive Income

Semi-annual Consolidated Statement of Income

(Millions of yen)

	For the six months ended September 30, 2025	For the six months ended September 30, 2026
Net sales	119,610	129,169
Cost of sales	102,948	111,711
Gross profit	16,662	17,457
Selling, general and administrative expenses	15,418	15,695
Operating profit	1,244	1,762
Non-operating income		
Interest income	13	27
Dividend income	113	138
Other	194	246
Total non-operating income	321	412
Non-operating expenses		
Interest expenses	413	527
Other	87	75
Total non-operating expenses	500	602
Ordinary profit	1,065	1,571
Extraordinary income		
Gain on sale of non-current assets	9	-
Gain on sale of investment securities	123	116
Gain on sale of shares of subsidiaries and associates	39	-
Gain on liquidation of subsidiaries and associates	-	112
Gain on bargain purchase	-	673
Subsidy income	-	52
Total extraordinary income	172	954
Extraordinary losses		
Loss on sale and retirement of non-current assets	22	10
Loss on development of system	-	39
Loss on sale of investment securities	-	3
Loss on valuation of investment securities	5	4
Total extraordinary losses	27	58
Profit before income taxes	1,210	2,467
Income taxes - current	510	710
Income taxes - deferred	(41)	4
Total income taxes	468	715
Profit	741	1,752
Profit attributable to non-controlling interests	76	77
Profit attributable to owners of parent	664	1,674

Semi-annual Consolidated Statement of Comprehensive Income

(Millions of yen)

	For the six months ended September 30, 2025	For the six months ended September 30, 2026
Profit	741	1,752
Other comprehensive income		
Valuation difference on available-for-sale securities	725	1,333
Deferred gains or losses on hedges	2	(21)
Revaluation reserve for land	-	72
Foreign currency translation adjustment	(9)	(137)
Remeasurements of defined benefit plans, net of tax	(9)	(21)
Total other comprehensive income	708	1,226
Comprehensive income	1,450	2,979
Comprehensive income attributable to		
Comprehensive income attributable to owners of parent	1,353	2,844
Comprehensive income attributable to non-controlling interests	96	134

Semi-annual 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	1,210	2,467
Depreciation	1,078	1,079
Loss on development of system	-	39
Amortization of goodwill	222	235
Increase (decrease) in allowance for doubtful accounts	(11)	21
Increase (decrease) in provision for bonuses	(162)	(120)
Increase (decrease) in retirement benefit liability	103	47
Interest and dividend income	(127)	(165)
Interest expenses	413	527
Loss (gain) on sale and retirement of non-current assets	15	15
Loss (gain) on sale of investment securities	(123)	(112)
Loss on valuation of investment securities	5	4
Loss (gain) on sale of shares of subsidiaries and associates	(39)	-
Loss (gain) on liquidation of subsidiaries and associates	-	(112)
Gain on bargain purchase	-	(673)
Subsidy income	-	(52)
Decrease (increase) in trade receivables	942	(423)
Decrease (increase) in inventories	(8,276)	(8,551)
Increase (decrease) in trade payables	(4,733)	94
Other, net	663	(674)
Subtotal	(8,818)	(6,353)
Interest and dividends received	127	165
Interest paid	(402)	(516)
Income taxes paid	(929)	(1,405)
Net cash provided by (used in) operating activities	(10,023)	(8,109)
Cash flows from investing activities		
Purchase of property, plant and equipment	(3,065)	(861)
Proceeds from sale of property, plant and equipment	17	6
Purchase of investment securities	(14)	(15)
Proceeds from sale of investment securities	365	204
Proceeds from purchase of shares of subsidiaries resulting in change in scope of consolidation	-	287
Proceeds from sale of shares of subsidiaries and associates	53	-
Loan advances	(90)	(24)
Proceeds from collection of loans receivable	38	46
Other, net	235	351
Net cash provided by (used in) investing activities	(2,459)	(5)

(Millions of yen)

	For the six months ended September 30, 2025	For the six months ended September 30, 2026
Cash flows from financing activities		
Net increase (decrease) in short-term borrowings	6,540	3,129
Proceeds from long-term borrowings	5,330	11,231
Repayments of long-term borrowings	(4,530)	(6,690)
Purchase of treasury shares	(0)	(0)
Proceeds from sale of treasury shares	-	156
Dividends paid	(474)	(538)
Dividends paid to non-controlling interests	(10)	(14)
Other, net	(102)	(92)
Net cash provided by (used in) financing activities	6,750	7,181
Effect of exchange rate change on cash and cash equivalents	(4)	(2)
Net increase (decrease) in cash and cash equivalents	(5,737)	(936)
Cash and cash equivalents at beginning of period	29,078	21,780
Increase (decrease) in cash and cash equivalents resulting from change in scope of consolidation	-	1,032
Cash and cash equivalents at end of period	23,341	21,876

(Segment information)

I. For the six months ended September 30, 2025 (from April 1, 2025 to September 30, 2025)

1. Information on net sales and profit (loss) by reportable segment

(Millions of yen)

	Reportable segment			Others (Note)	Total
	Building materials	Housing	Total		
Net sales					
Net sales to outside customers	93,795	20,101	113,897	5,713	119,610
Inter-segment net sales or transfers	1,170	61	1,232	2,597	3,830
Total	94,966	20,163	115,129	8,311	123,440
Segment profit	910	637	1,548	640	2,188

(Note) The "Others" segment is a business segment not included in the reportable segments and includes the general public broadcasting business, the construction work business, the software development and sales business, etc.

2. Difference between the total amount of profit (loss) for reportable segments and the amount of profit (loss) recorded in semi-annual financial statements and major contents of the difference (matters for adjustment)

(Millions of yen)

Profit	Amount
Total profit for reportable segments	1,548
Profit for the "Others" segment	640
Elimination of inter-segment transactions	(3)
Overhead expenses (Note)	(940)
Operating profit recorded in the semi-annual financial statements	1,244

(Note) Overhead expenses mainly consist of general and administrative expenses not attributable to the reportable segments.

II. For the six months ended September 30, 2026 (from April 1, 2026 to September 30, 2026)

1. Information on net sales and profit (loss) by reportable segment

(Millions of yen)

	Reportable segment			Others (Note)	Total
	Building materials	Housing	Total		
Net sales					
Net sales to outside customers	99,160	24,721	123,881	5,288	129,169
Inter-segment net sales or transfers	1,021	141	1,162	2,997	4,159
Total	100,181	24,863	125,044	8,285	133,329
Segment profit	803	1,453	2,256	566	2,823

(Note) The "Others" segment is a business segment not included in the reportable segments and includes the general public broadcasting business, the construction work business, the software development and sales business, etc.

2. Difference between the total amount of profit (loss) for reportable segments and the amount of profit (loss) recorded in semi-annual financial statements and major contents of the difference (matters for adjustment)

(Millions of yen)

Profit	Amount
Total profit for reportable segments	2,256
Profit for the "Others" segment	566
Elimination of inter-segment transactions	(30)
Overhead expenses (Note)	(1,030)
Operating profit recorded in the semi-annual financial statements	1,762

(Note) Overhead expenses mainly consist of general and administrative expenses not attributable to the reportable segments.