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Summary of Financial Statements for the Third Quarter of the Fiscal Year Ending December 31, 2026 [IFRS] (Consolidated)

November 13, 2026

Company name: Noritsu Koki Co., Ltd. Stock exchange listing: Tokyo (Prime Market)
Securities code: 7744 URL https://www.noritsu.co.jp/en/
Representative: Ryukichi Iwakiri, Representative Director and CEO
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Scheduled date to commence dividend payments: –
Supplemental material created for quarterly results: Yes
Briefing held for quarterly results: Yes (live streaming for analysts and institutional investors)

(Figures less than one million yen are rounded down)

1. Consolidated Financial Results for the Third Quarter of Fiscal Year 2026 (From January 1, 2026, to September 30, 2026)

(1) Consolidated Financial Results (Cumulative)

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

	Revenue		Operating profit		Profit before tax		Profit for the period		Profit attributable to owners of parent		Total comprehensive income	
Nine months ended	Millions of yen	%	Millions of yen	%	Millions of yen	%	Millions of yen	%	Millions of yen	%	Millions of yen	%
September 30,2026	122,554	42.1	23,472	33.6	22,852	29.0	15,115	13.4	15,117	13.4	13,634	24.7
September 30,2025	86,253	10.0	17,575	5.2	17,721	9.5	13,329	3.1	13,326	3.2	10,930	(24.4)

	Basic earnings per share	Diluted earnings per share
Nine months ended	Yen	Yen
September 30, 2026	142.08	139.46
September 30, 2025	125.35	122.00

(Reference) Operating EBITDA: 3Q FY12/2026 30,661 million yen (45.6%) 3Q FY12/2025 21,056 million yen (4.7%)

(Note)
1. Operating EBITDA is defined as operating profit adjusted for foreign exchange gains and losses arising from operating transactions, as well as other operating income and expenses, plus depreciation and amortization (excluding depreciation costs for right-of-use assets).
2. The Company conducted a 3-for-1 stock split of its common stock, effective July 1, 2025. Basic earnings per share and diluted earnings per share have been calculated on the basis that the stock split had been conducted at the beginning of the previous fiscal year.

(2) Consolidated Financial Positions

	Total assets	Total equity	Equity attributable to owners of parent	Ratio of equity attributable to owners of parent to total assets
As of	Millions of yen	Millions of yen	Millions of yen	%
September 30, 2026	369,964	230,259	230,157	62.2
December 31, 2025	301,798	228,590	228,473	75.7

2. Dividends

	Annual cash dividends per share				
	1Q	2Q	3Q	Year-end	Annual
	Yen	Yen	Yen	Yen	Yen
FY12/2025	–	110.00	–	37.00	–
FY12/2026	–	37.00	–		
FY12/2026 (Forecast)				47.00	84.00

(Notes)
1. Correction of dividend forecast from the most recent dividend forecast: Yes
2. The Company conducted a 3-for-1 stock split of its common stock, effective July 1, 2025. The year-end dividend per share for the fiscal year ended December 31, 2025 reflected the impact of the stock split. The total annual dividend amount is indicated as "–."Considering the stock split, the interim dividend for the second quarter of the fiscal year ended December 31, 2025 would be ¥36.67, and the annual dividend would be ¥73.67.

3. Forecast of Consolidated Financial Results for Fiscal Year 2026 (From January 1, 2026 to December 31, 2026)

(% indicates YoY)

	Revenue		Operating profit		Profit before tax		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	169,200	41.9	27,400	31.6	26,000	18.5	17,800	13.8	167.91

(Reference) Operating EBITDA: FY12/2026 (Forecast): 36,900 million yen (43.4%)

(Note)

Correction of financial forecast from the most recent financial forecast: Yes

(Notes)

(1) Significant changes in subsidiaries during this period
(changes in subsidiaries that cause changes in the scope of consolidation): Yes

Added company 2 (Company name) SENQCIA CORPORATION, MAVEN SAS

Excluded company - (Company name) -

(2) Changes in accounting policies and accounting estimates

(i) Changes in accounting policies required by IFRS: No

(ii) Changes in accounting policies other than IFRS requirements: No

(iii) Changes in accounting estimates: No

(3) Number of shares issued and outstanding (common stock)

(i) Number of shares issued and outstanding at the end of period (including treasury stock)	3Q FY12/2026	107,402,216 shares	FY12/2025	108,818,916 shares
(ii) Number of treasury stock at the end of period	3Q FY12/2026	1,390,605 shares	FY12/2025	1,421,363 shares
(iii) Average number of shares issued and outstanding (cumulative up through the period)	3Q FY12/2026	106,404,537 shares	3Q FY12/2025	106,311,960 shares

(Note) The Company conducted a 3-for-1 stock split of its common stock, effective July 1, 2025. The number of shares issued and outstanding (common stock) have been calculated on the basis that the stock split had been conducted at the beginning of the previous fiscal year.

(Notes)

* This summary of quarterly financial statements is not subject to quarterly review by certified public accountants or an auditing firm.

* Statement regarding the proper use of financial forecasts and other special remarks

(Caution concerning forward-looking statements)

The forward-looking statements including financial forecasts in this summary are based on the information currently available to the Company and on certain assumptions judged by the Company as being reasonable. Moreover, various factors may cause the actual results to differ significantly from the forecasts.

(Quarterly Results briefing)

The Company plans to hold a live streaming of the results briefing to analysts and institutional investors on November 13, 2026.

Analysts and institutional investors who have registered will be able to view the video on a dedicated webpage.

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Consolidated Financial Statements

(1) Consolidated Statements of Financial Position

(Millions of yen)

	As of December 31, 2025	As of September 30, 2026
Assets		
Current assets		
Cash and cash equivalents	97,399	59,168
Trade and other receivables	16,871	23,759
Contract assets	—	5,148
Income taxes receivable	349	509
Inventories	23,701	29,878
Other financial assets	2,252	2,744
Other current assets	1,353	2,098
Total current assets	141,928	123,306
Non-current assets		
Property, plant and equipment	8,304	13,282
Right-of-use assets	3,904	4,056
Goodwill	50,333	104,798
Intangible assets	73,697	102,453
Investments accounted for using equity method	76	—
Retirement benefit asset	100	100
Other financial assets	20,730	18,723
Deferred tax assets	2,684	3,024
Other non-current assets	38	217
Total non-current assets	159,870	246,657
Total assets	301,798	369,964

(Millions of yen)

	As of December 31, 2025	As of September 30, 2026
Liabilities and equity		
Liabilities		
Current liabilities		
Trade and other payables	8,132	15,431
Borrowings	14,458	78,291
Contract liabilities	945	1,276
Lease liabilities	1,286	1,513
Other financial liabilities	265	267
Income taxes payable	4,163	2,861
Provisions	385	365
Other current liabilities	9,582	10,844
Total current liabilities	39,220	110,852
Non-current liabilities		
Borrowings	14,956	297
Lease liabilities	2,930	2,786
Other financial liabilities	—	576
Deferred tax liabilities	15,280	23,187
Retirement benefit liability	261	969
Provisions	173	358
Other non-current liabilities	385	677
Total non-current liabilities	33,987	28,852
Total liabilities	73,208	139,705
Equity		
Share capital	7,685	7,685
Capital surplus	36,944	33,589
Retained earnings	177,516	184,800
Treasury shares	△1,510	△2,210
Other components of equity	7,837	6,293
Equity attributable to owners of the parent company	228,473	230,157
Non-controlling interests	116	101
Total equity	228,590	230,259
Total liabilities and equity	301,798	369,964

(2) Consolidated Quarterly Statements of Income and Consolidated Quarterly Statements of Comprehensive Income

Consolidated Quarterly Statements of Income

Nine months ended September 30, 2025 and 2026

(Millions of yen)

	Nine months ended September 30, 2025	Nine months ended September 30, 2026
Continuing operations		
Revenue	86,253	122,554
Cost of sales	(42,398)	(63,434)
Gross profit	43,855	59,120
Selling expenses	(8,296)	(9,923)
R&D expenses	(4,176)	(5,090)
General and administrative expenses	(13,871)	(19,504)
Foreign exchange gains or losses arising from operating transactions	21	(143)
Other operating income	92	141
Other operating expenses	(49)	(1,127)
Operating profit (loss)	17,575	23,472
Share of profit (loss) of investments accounted for using equity method	6	49
Interest and dividend income	700	716
Foreign exchange gains or losses arising from investment transactions	(220)	(248)
Other investment income	233	3
Other investment expenses	(40)	(9)
Profit before financing and income tax	18,254	23,985
Interest expenses related to borrowings and leasing liabilities	(359)	(1,065)
Foreign exchange gains and losses arising from financial transactions	(66)	50
Other financial expenses	(106)	(118)
Profit before tax	17,721	22,852
Income tax expenses	(4,382)	(7,730)
Profit from continuing operations	13,339	15,121
Discontinued operations		
Profit (loss) from discontinued operations	(9)	(6)
Profit (loss)	13,329	15,115
Attributable to:		
Owners of parent	13,326	15,117
Non-controlling interests	3	(2)
Earnings per share		
Basic earnings per share (yen)	125.35	142.08
Continuing operations	125.44	142.14
Discontinued operation	(0.09)	(0.06)
Diluted earnings per share (yen)	122.00	139.46
Continuing operations	122.09	139.52
Discontinued operation	(0.09)	(0.06)

Condensed Quarterly Consolidated Statements of Comprehensive Income

Nine months ended September 30, 2025 and 2026

(Millions of yen)

	Nine months ended September 30, 2025	Nine months ended September 30, 2026
Profit (loss)	13,329	15,115
Other comprehensive income		
Items that will not be reclassified to profit or loss		
Financial assets measured at fair value through other comprehensive income	1,542	(1,592)
Total of items that will not be reclassified to profit or loss	1,542	(1,592)
Items that may be reclassified to profit or loss		
Exchange differences on translation of foreign operations	(3,946)	111
Share of other comprehensive income of entities accounted for using equity method	4	(0)
Total of items that may be reclassified to profit or loss	(3,941)	111
Other comprehensive income after tax	(2,398)	(1,481)
Comprehensive income	10,930	13,634
Comprehensive income attributable to:		
Owners of parent	10,927	13,636
Non-controlling interests	3	(2)

(3) Condensed Quarterly Consolidated Statements of Changes in Equity

Nine months ended September 30, 2025

(Millions of yen)

	Equity attributable to owners of the parent company					
					Other components of equity	
	Share capital	Capital surplus	Retained earnings	Treasury shares	Share acquisition rights	Financial assets measured at fair value through other comprehensive income
Balance as of January 1, 2025	7,025	38,177	172,787	(1,029)	8	(5,691)
Profit			13,326			
Other comprehensive income						1,542
Comprehensive income	—	—	13,326	—	—	1,542
Transactions with non-controlling interests						
Dividends from surplus			(8,278)			
Acquisition of treasury shares		(21)		(2,000)		
Disposal of treasury shares		(1,438)		1,519		
Exercise of stock acquisition rights	100	100			(1)	
Transfer to retained earnings from other comprehensive income			(2,477)			2,477
Others		(452)				
Total transactions with owners	100	(1,811)	(10,755)	(480)	(1)	2,477
Balance at September 30, 2025	7,126	36,366	175,358	(1,510)	7	(1,670)

	Equity attributable to owners of the parent company			Non-controlling interests	Total equity
	Other components of equity		Total		
	Exchange differences on translation of foreign operations	Total			
Balance as of January 1, 2025	10,968	5,285	222,246	713	222,960
Profit		—	13,326	3	13,329
Other comprehensive income	(3,941)	(2,398)	(2,398)		(2,398)
Comprehensive income	(3,941)	(2,398)	10,927	3	10,930
Transactions with non-controlling interests		—	—	(607)	(607)
Dividends from surplus		—	(8,278)		(8,278)
Acquisition of treasury shares		—	(2,021)		(2,021)
Disposal of treasury shares		—	81		81
Exercise of stock acquisition rights		(1)	200		200
Transfer to retained earnings from other comprehensive income		2,477	—		—
Others		—	(452)		(452)
Total transactions with owners	—	2,476	(10,470)	(607)	(11,077)
Balance at September 30, 2025	7,026	5,363	222,703	109	222,813

Nine months ended September 30, 2026

(Millions of yen)

	Equity attributable to owners of the parent company				
					Other components of equity
	Share capital	Capital surplus	Retained earnings	Treasury shares	Financial assets measured at fair value through other comprehensive income
Balance as of January 1, 2026	7,685	36,944	177,516	(1,510)	(3,163)
Profit			15,117		
Other comprehensive income					(1,592)
Comprehensive income	—	—	15,117	—	(1,592)
Transactions with non-controlling interests					
Dividends from surplus			(7,896)		
Acquisition of treasury shares		(8)		(2,999)	
Disposal of treasury shares		19		46	
Retirement of treasury shares		(2,252)		2,252	
Transfer to retained earnings from other comprehensive income			62		(62)
Others		(1,112)			
Total transactions with owners	—	(3,355)	(7,834)	(700)	(62)
Balance at September 30, 2026	7,685	33,589	184,800	(2,210)	(4,818)

	Equity attributable to owners of the parent company			Non-controlling interests	Total equity
	Other components of equity		Total		
	Exchange differences on translation of foreign operations	Total			
Balance as of January 1, 2026	11,000	7,837	228,473	116	228,590
Profit		—	15,117	(2)	15,115
Other comprehensive income	111	(1,481)	(1,481)		(1,481)
Comprehensive income	111	(1,481)	13,636	(2)	13,634
Transactions with non-controlling interests		—	—	(12)	(12)
Dividends from surplus		—	(7,896)		(7,896)
Acquisition of treasury shares		—	(3,008)		(3,008)
Disposal of treasury shares		—	65		65
Retirement of treasury shares		—	—		—
Transfer to retained earnings from other comprehensive income		(62)	—		—
Others		—	(1,112)		(1,112)
Total transactions with owners	—	(62)	(11,951)	(12)	(11,964)
Balance at September 30, 2026	11,111	6,293	230,157	101	230,259

(4) Condensed Quarterly Consolidated Statements of Cash Flows

(Millions of yen)

	Nine months ended September 30, 2025	Nine months ended September 30, 2026
Cash flows from operating activities		
Operating profit (loss)	17,575	23,472
Profit (loss) from discontinued operations	(0)	(0)
Adjustment items for profit		
Depreciation and amortization	4,366	7,325
Loss (gain) related to fixed assets	0	(0)
Others	259	80
Total adjustment items for profit	4,626	7,406
Subtotal	22,201	30,878
Changes in assets and liabilities relating to operating		
Decrease (increase) in trade and other receivables	(2,247)	(2,536)
Decrease (increase) in inventories	(3,426)	(4,252)
Increase (decrease) in trade and other payables	(1,493)	1,880
Others	33	49
Total changes in assets and liabilities relating to operating activities	(7,134)	(4,858)
Subtotal	15,067	26,020
Income tax expense paid and refunded	(4,705)	(11,200)
Cash flows from operating activities	10,361	14,819
Cash flows from investing activities		
Purchase of property, plant and equipment	(1,172)	(3,618)
Proceeds from sale of property, plant and equipment	―	4
Purchase of intangible assets	(726)	(1,057)
Proceeds from sale of intangible assets	―	8
Payments for acquisition of shares of subsidiaries resulting in change in scope of consolidation	―	(66,548)
Proceeds from sale of investments accounted for using the equity method	―	92
Payments for acquisition of business	―	(1,014)
Purchase of other financial assets	(2,755)	(23,020)
Proceeds from sale and redemption of other financial assets	5,963	6,674
Interest income	648	678
Dividend income	137	81
Others	338	297
Cash flows from investing activities	2,433	(87,421)

(Millions of yen)

	Nine months ended September 30, 2025	Nine months ended September 30, 2026
Cash flows from financing activities		
Proceeds from short-term borrowings	—	51,292
Repayments of long-term borrowings	(2,265)	(2,267)
Interest payment amount	(231)	(1,288)
Dividends paid	(8,278)	(7,896)
Repayments of lease liabilities	(802)	(1,263)
Exercise of stock acquisition rights	200	—
Proceeds from exercise of share acquisition rights of subsidiaries	527	—
Payments for acquisition of subscription rights to shares of subsidiaries from non-controlling interests	(40)	(1,113)
Purchase of treasury shares	(2,031)	(3,012)
Purchase of investments in subsidiaries resulting in no change in scope of consolidation	(1,263)	—
Cash flows from financing activities	(14,184)	34,450
Effect of exchange rate changes on cash and cash equivalents	(1,213)	(80)
Net increase (decrease) in cash and cash equivalents	(2,602)	(38,231)
Cash and cash equivalents at beginning of period	92,856	97,399
Cash and cash equivalents at end of period	90,254	59,168