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November 13, 2026

Consolidated Financial Results for the Nine Months Ended September 30, 2026 (Under IFRS)

Company name: NIKKISO CO., LTD.
Listing: Tokyo Stock Exchange
Securities code: 6376
URL: https://www.nikkiso.com
Representative: Koichi Kato, Representative Director, President & CEO
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Scheduled date to commence dividend payments: -
Preparation of supplementary material on financial results: Yes
Holding of financial results briefing: None

(Yen amounts are rounded down to millions, unless otherwise noted.)

1. Consolidated financial results for the nine months ended September 30, 2026 (from January 1, 2026 to September 30, 2026)

(1) Consolidated operating results (cumulative)

(Percentages indicate year-on-year changes.)

	Revenue		Operating profit		Profit before tax		Profit for the period	
Nine months ended	Millions of yen	%	Millions of yen	%	Millions of yen	%	Millions of yen	%
September 30, 2026	177,885	16.8	14,019	70.7	14,231	78.2	11,767	59.0
September 30, 2025	152,278	0.4	8,211	119.6	7,985	72.7	7,402	79.4

	Profit for the period attributable to owners of the Company		Total comprehensive income	
Nine months ended	Millions of yen	%	Millions of yen	%
September 30, 2026	11,609	58.3	12,261	25.0
September 30, 2025	7,331	75.0	9,809	72.6

	Basic earnings per share	Diluted earnings per share
Nine months ended	Yen	Yen
September 30, 2026	177.72	177.69
September 30, 2025	110.65	110.51

(2) Consolidated financial position

	Total assets	Total equity	Equity attributable to owners of the Company	Ratio of equity attributable to owners of the Company to total assets
As of	Millions of yen	Millions of yen	Millions of yen	%
September 30, 2026	375,439	168,985	167,064	44.5
December 31, 2025	358,129	160,228	158,176	44.2

2. Dividend Conditions

	Dividends per share				
	First quarter-end	Second quarter-end	Third quarter-end	Fiscal year-end	Total
	Yen	Yen	Yen	Yen	Yen
Fiscal year ended December 31, 2025	-	18.00	-	22.00	40.00
Fiscal year ending December 31, 2026	-	30.00	-		
Fiscal year ending December 31, 2026 (Forecast)				30.00	60.00

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

3. Forecast of consolidated financial results 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 period attributable to owners of the Company		Basic earnings per share
	Millions of yen	%	Millions of yen	%	Millions of yen	%	Millions of yen	%	Yen
Fiscal year ending December 31, 2026	247,700	14.9	19,700	28.5	20,000	15.9	15,800	15.7	241.93

Note: Revisions to the earnings forecasts most recently announced: None
Please refer to "1. (3) Explanation of Consolidated Financial Forecasts and Other Forward-Looking Information" for more details.

*** Notes**

(1) Significant changes in the scope of consolidation during the period: None

(2) Changes in accounting policies and changes in accounting estimates
- (i) Changes in accounting policies required by IFRS: None
- (ii) Changes in accounting policies due to other reasons: None
- (iii) Changes in accounting estimates: None

(3) Number of issued shares (ordinary shares)

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

As of September 30, 2026	69,175,664 shares
As of December 31, 2025	69,175,664 shares

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

As of September 30, 2026	3,822,941 shares
As of December 31, 2025	3,909,907 shares

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

Nine months ended September 30, 2026	65,322,773 shares
Nine months ended September 30, 2025	66,259,696 shares

Note: The number of treasury shares at the end of the period and the number of treasury shares deducted for the calculation of the average number of shares during the period include the shares of the Company held by the Custody Bank of Japan, Ltd. (Trust E Account) as trust assets related to the Stock Benefit Trust (J-ESOP) system.

* Review of the Japanese-language originals of the attached consolidated quarterly financial statements by certified public accountants or an audit firm: None

* Proper use of earnings forecasts, and other special matters

The forward-looking statements, including forecasts of financial results, contained in these materials are based on information currently available to the Company and on certain assumptions deemed to be reasonable. However, the Company makes no guarantee that these forecasts will be achieved. Actual financial results, etc. may differ substantially due to various factors.

1. Qualitative Information on Financial Results for Q3 FY2026

(1) Summary of Operating Results

(i) Overview of Financial Results

During the third quarter, the business environment surrounding the Nikkiso Group (the "Group") saw increased demand in the aircraft and energy-related markets, but uncertainty persisted due to geopolitical risks, fluctuations in resource prices and foreign exchange rates, and uncertainties in the procurement environment.

Against this backdrop, in the Industrial Business, demand for capital investment in the LNG sector remained strong, driven by a review of US climate change policies and the growing importance of energy security. In the next-generation energy sector, including hydrogen and ammonia, there are regional differences in the pace of market formation and investment appetite, with signs of a shift in investment focus back towards LNG. In addition, the Nikkiso Clean Energy & Industrial Gases Group ("Nikkiso CE&IG") is expanding into new business areas, such as the space industry. Under these circumstances, the Industrial Business as a whole recorded increases in both revenue and profit, driven by the steady execution of existing orders for machinery and equipment related to liquefied and industrial gases, together with the solid performance of the Industrial Pumps and Systems Business and Precision Equipment Business.

In the Aerospace Business, shipments of components for commercial aircraft increased, driven by a recovery in production activity and efforts to ramp up production in the aircraft market. Aircraft manufacturers continue to maintain high order backlogs on the back of strong aircraft demand, and demand for the Company's products remains robust, particularly for cascades, our main component products. In addition, supported by productivity improvement initiatives such as production automation, profitability has continued to improve since the second half of the previous fiscal year.

In the hemodialysis market, a major market for the Medical Business, appetite for capital investment among medical institutions in Japan remained subdued. However, demand in Europe remained solid, and the market in Asia continued to expand, supported by an increase in the number of patients and the development of healthcare insurance systems. In China, while growth is expected, the competitive environment is changing due to the growing need for local procurement and the rise of local manufacturers. Under these circumstances, revenue increased, led by overseas markets, particularly in Europe, despite continued weakness in the domestic market. Profit also increased, reflecting the positive impact of higher revenue and other factors.

The impact of the heightened tensions in the Middle East on the Group's business activities and financial results during the third quarter was limited.

In addition, adjustments (corporate expenses, etc.) improved significantly year on year, reflecting a gain of approximately 2.2 billion yen from the liquidation of an overseas subsidiary, despite the absence of a gain of approximately 0.4 billion yen on the transfer of the CRRT business recorded in the same period of the previous fiscal year. The subsidiary had been undergoing liquidation procedures following the transfer of shares in a consolidated subsidiary in the Industrial Business in 2022. The liquidation was completed in the third quarter following the completion of the review by the local

tax authorities. Accordingly, the cumulative exchange differences on translation of foreign operations previously recognized in consolidated equity have been reclassified to profit or loss for the third quarter.

As a result, the Group's consolidated results for the nine months ended September 30, 2026 exceeded those of the same period of the previous fiscal year in terms of orders received, revenue, operating profit, profit before tax, and profit for the period attributable to owners of the Company.

Furthermore, overall performance remains broadly in line with the full-year earnings forecasts. While continued close attention is required to changes in the external environment, including political and policy developments in the US, the Group will strive to achieve its earnings forecasts through steady revenue delivery and disciplined profit management across all businesses.

(unit: millions of yen)

	Nine months ended September 30, 2025	Nine months ended September 30, 2026	Year over Year	
			Change	Rate of change
Orders received	163,748	202,307	+38,558	+23.5%
Revenue	152,278	177,885	+25,607	+16.8%
Operating profit	8,211	14,019	+5,808	+70.7%
Operating profit margin (%)	5.4	7.9	—	—
Profit before tax	7,985	14,231	+6,246	+78.2%
Profit for the period attributable to owners of the Company	7,331	11,609	+4,277	+58.3%

(ii) Results by Segment

(unit: millions of yen)

	Nine months ended September 30, 2025	Nine months ended September 30, 2026	Year over Year	
			Change	Rate of change
Orders received	163,748	202,307	＋38,558	+23.5%
Industrial Unit	106,043	140,763	+34,720	+32.7%
Industrial Business	93,027	123,225	+30,197	+32.5%
Aerospace Business	12,730	17,462	+4,732	+37.2%
Medical Unit	57,914	61,574	+3,659	+6.3%
Revenue	152,278	177,885	+25,607	+16.8%
Industrial Unit	96,142	118,447	+22,304	+23.2%
Industrial Business	83,152	100,727	+17,574	+21.1%
Aerospace Business	12,708	17,648	+4,939	+38.9%
Medical Unit	56,336	59,465	+3,128	+5.6%
Segment profit	8,211	14,019	+5,808	+70.7%
Industrial Unit	7,257	9,918	+2,661	+36.7%
Industrial Business	7,478	8,363	+884	+11.8%
Aerospace Business	10	1,601	+1,591	―
Medical Unit	3,784	4,903	+1,119	+29.6%
Adjustments (corporate expenses, etc.)	(2,960)	(954)	+2,005	―
Profit before tax	7,985	14,231	+6,246	+78.2%
Profit for the period attributable to owners of the Company	7,331	11,609	+4,277	+58.3%

*The total for the Industrial Unit includes the amount for the deep ultraviolet LED Business.

*The amount for each segment is shown before elimination of intersegment transactions.

≪Business Environment and Performance by Business Segment≫

Business	Main Products	Business and order environment for the third quarter of the fiscal year ending December 31, 2026	Overview of financial results for the third quarter of the fiscal year ending December 31, 2026
Industrial Business	Machines and Equipment Relating to Industrial Gas and Liquid Gas	- Demand for capital investment in the LNG sector remains robust, with progress on liquefaction plants, receiving terminals, and marine transportation projects in North America, Europe, and Asia. - In the next-generation energy sector, including hydrogen and ammonia, regional differences have emerged in the pace of market development and investment appetite, with signs of a shift in investment focus back towards LNG in some regions. Accordingly, inquiries related to the marine market are also on the rise. - Against the backdrop of expanding new business opportunities, including Nikkiso CE&IG's business in the space industry, orders received continue to exceed planned levels.	- Nikkiso CE&IG posted year-on-year increases in both revenue and profit, supported by the steady execution of existing orders, the weaker yen, and other factors. - While revenue is progressing as planned, there is room for improvement in profitability. Efforts continue to improve margins by accelerating growth in the service business and to strengthen the management of upfront costs associated with business expansion. - Efforts continue to develop technologies and products for low-carbon and decarbonization-related markets, and to further establish an integrated global operating structure across Nikkiso CE&IG and the Japanese operations.
	Industrial Pumps and Systems	- Supported by firm demand, orders received remain solid.	- Both revenue and profit increased, driven by the steady execution of existing orders. Progress is in line with the plan.
	Precision Equipment	- Orders received decreased slightly year on year, reflecting continued adjustments in capital investment in the electronic components market and intensifying competition in China. The Group will further strengthen efforts to secure orders, particularly in the electronic components market.	- A solid level of profit was maintained through the steady execution of existing orders. To achieve the plan, the Group will strengthen efforts to secure revenue and control expenses.
Aerospace Business	Carbon Fiber Reinforced Plastic (CFRP) Moldings for Commercial Aircraft	- In the aircraft market, the recovery in production activity and efforts to ramp up production have gained momentum.	- Profitability has continued to improve since the second half of the previous fiscal year. While revenue is tracking slightly below the plan, operating profit is progressing broadly in line with expectations.

Business	Main Products	Business and order environment for the third quarter of the fiscal year ending December 31, 2026	Overview of financial results for the third quarter of the fiscal year ending December 31, 2026
Medical Business	Hemodialysis-related products	- In the domestic market, demand remains soft, while the number of hemodialysis patients is expected to decline in the medium to long term. - In the Chinese market, while demand for capital investment is expanding, the competitive environment is changing as local manufacturers gain ground amid the advancement of localization policies. - In the European market, demand remains solid, supported by growing demand for advanced and labor-saving solutions, as well as strong market recognition of the Company's automated and highly functional models. - In Asian markets excluding China, demand continues to expand, supported by economic development and the development of healthcare insurance systems.	- Domestic revenue decreased, reflecting continued restraint on capital investment by medical institutions. - Overseas revenue increased, driven by sales growth in Europe and supported by the weaker yen. - Profits increased, reflecting the positive impact of higher revenue and other factors. - Both revenue and operating profit are progressing broadly in line with expectations. - In the US market, in addition to the hemodialysis machine currently on the market, the Group continues to work towards obtaining regulatory approval for the launch of a higher-end, multipurpose hemodialysis machine, including additional testing and evaluation. The Group aims to expand its business through a broader product lineup.

(2) Qualitative Information on Consolidated Financial Position

Total assets for the third quarter of the fiscal year amounted to 375,439 million yen, an increase of 17,310 million yen compared to the end of the previous fiscal year. While "cash and cash equivalents" decreased, the main reasons for this were increases in "trade and other receivables," "inventories," "other current assets," and "long-term financial assets."

Total liabilities for the third quarter of the fiscal year amounted to 206,453 million yen, an increase of 8,553 million yen compared to the end of the previous fiscal year. The main reason is the increase in borrowings.

Total equity for the third quarter of the fiscal year was 168,985 million yen, an increase of 8,757 million yen compared to the end of the previous fiscal year. The main reason is the increase in "retained earnings."

(3) Explanation of Consolidated Financial Forecasts and Other Forward-Looking Information

During the nine months ended September 30, 2026, overall performance progressed broadly in line with the plan, and the Group's consolidated earnings forecast remains unchanged at this time. However, given the continued high level of uncertainty in the business environment, the Group will assess the impact of changes in the business environment on each of its businesses and promptly disclose any revisions should they become necessary.

The exchange rates assumed in this earnings forecast are 157 yen/US dollar and 184 yen/euro.

2. Condensed Quarterly Consolidated Financial Statements and Major Notes

(1) Condensed Quarterly Consolidated Statement of Financial Position

(Millions of yen)

	As of December 31, 2025	As of September 30, 2026
Assets		
Current assets		
Cash and cash equivalents	44,584	40,853
Trade and other receivables	79,376	85,535
Other short-term financial assets	285	358
Inventories	60,752	66,673
Income taxes refund receivable	730	754
Other current assets	8,192	10,334
Subtotal	193,922	204,508
Assets held for sale	486	-
Total current assets	194,408	204,508
Non-current assets		
Property, plant and equipment	51,795	54,005
Goodwill and intangible assets	39,166	39,970
Right-of-use assets	28,396	27,839
Investments accounted for using equity method	5,928	6,476
Long-term financial assets	34,975	39,204
Deferred tax assets	2,526	2,672
Other non-current assets	931	761
Total non-current assets	163,720	170,930
Total assets	358,129	375,439

(Millions of yen)

	As of December 31, 2025	As of September 30, 2026
Liabilities and equity		
Liabilities		
Current liabilities		
Short-term borrowings	8,684	25,979
Trade and other payables	29,041	23,073
Lease liabilities	3,963	4,408
Other short-term financial liabilities	705	767
Income taxes payable	1,120	2,124
Provisions	1,634	1,670
Other current liabilities	42,476	49,463
Total current liabilities	87,625	107,487
Non-current liabilities		
Long-term borrowings	73,924	61,794
Lease liabilities	23,529	22,706
Other long-term financial liabilities	31	7
Net defined benefit liabilities	1,310	1,253
Income taxes payable	21	45
Provisions	891	1,055
Deferred tax liabilities	9,326	10,492
Other non-current liabilities	1,240	1,611
Total non-current liabilities	110,275	98,966
Total liabilities	197,900	206,453
Equity		
Share capital	6,544	6,544
Capital surplus	6,041	6,031
Treasury shares	(4,224)	(4,131)
Other components of equity	42,144	42,718
Retained earnings	107,670	115,901
Equity attributable to owners of the Company	158,176	167,064
Non-controlling interests	2,052	1,921
Total equity	160,228	168,985
Total liabilities and equity	358,129	375,439

(2) Condensed Quarterly Consolidated Statement of Profit or Loss and Condensed Quarterly Consolidated Statement of Comprehensive Income

Condensed Quarterly Consolidated Statement of Profit or Loss

(Millions of yen)

	Nine months ended September 30, 2025 (From January 1, 2025 to September 30, 2025)	**Nine months ended September 30, 2026** (From January 1, 2026 to September 30, 2026)
Revenue	152,278	177,885
Cost of sales	(107,345)	(126,753)
Gross profit	44,932	51,131
Selling, general and administrative expenses	(37,061)	(39,872)
Other income	1,374	2,829
Other expenses	(1,034)	(68)
Operating profit	8,211	14,019
Financial income	957	871
Financial costs	(1,505)	(1,115)
Share of profit (loss) of associates and joint ventures accounted for using the equity method	322	456
Profit before tax	7,985	14,231
Income tax expense	(582)	(2,464)
Profit for the period	7,402	11,767
Profit for the period attributable to:		
Owners of the Company	7,331	11,609
Non-controlling interests	71	157
Profit for the period	7,402	11,767
Earnings per share		
Basic earnings per share (Yen)	110.65	177.72
Diluted earnings per share (Yen)	110.51	177.69

Condensed Quarterly Consolidated Statement of Comprehensive Income

(Millions of yen)

	Nine months ended September 30, 2025 (From January 1, 2025 to September 30, 2025)	**Nine months ended September 30, 2026** (From January 1, 2026 to September 30, 2026)
Profit for the period	7,402	11,767
Other comprehensive income		
Items that will not be reclassified to profit or loss		
Financial assets measured at fair value through other comprehensive income	6,395	2,062
Share of other comprehensive income (loss) of associates and joint ventures accounted for using the equity method	(3)	(0)
Total	6,391	2,062
Items that may be reclassified to profit or loss		
Exchange differences on translation of foreign operations	(4,146)	(2,067)
Gain (loss) on cash flow hedges	265	397
Share of other comprehensive income (loss) of associates and joint ventures accounted for using the equity method	(103)	101
Total	(3,984)	(1,568)
Other comprehensive income, net of tax	2,406	493
Total comprehensive income for the period	9,809	12,261
Total comprehensive income for the period attributable to:		
Owners of the Company	9,792	12,206
Non-controlling interests	17	54
Total comprehensive income for the period	9,809	12,261

(3) Condensed Quarterly Consolidated Statement of Changes in Equity

Nine months ended September 30, 2025 (From January 1, 2025 to September 30, 2025)

(Millions of yen)

	Equity attributable to owners of the Company								
				Other components of equity					
	Share capital	Capital surplus	Treasury shares	Financial assets measured at fair value through other comprehensive income	Exchange differences on translation of foreign operations	Profit (loss) in cash flow hedges	Total	Retained earnings	Total
Balance at the beginning of the period	6,544	6,016	(2,692)	6,846	27,350	92	34,289	95,912	140,070
Comprehensive income									
Profit for the period								7,331	7,331
Other comprehensive income				6,391	(4,219)	288	2,460		2,460
Total comprehensive income for the period	-	-	-	6,391	(4,219)	288	2,460	7,331	9,792
Transactions with owners									
Purchase of treasury shares			(0)						(0)
Disposal of treasury shares		8							8
Dividends								(2,186)	(2,186)
Share-based payment transactions		6	15						22
Transfer to retained earnings				(110)			(110)	110	-
Total	-	14	15	(110)	-	-	(110)	(2,075)	(2,156)
Balance at the end of the period	6,544	6,031	(2,677)	13,127	23,130	381	36,639	101,168	147,706

	Non-controlling interests	Total
Balance at the beginning of the period	1,935	142,005
Comprehensive income		
Profit for the period	71	7,402
Other comprehensive income	(53)	2,406
Total comprehensive income for the period	17	9,809
Transactions with owners		
Purchase of treasury shares		(0)
Disposal of treasury shares		8
Dividends	(127)	(2,314)
Share-based payment transactions		22
Transfer to retained earnings		-
Total	(127)	(2,283)
Balance at the end of the period	1,825	149,531

Nine months ended September 30, 2026 (From January 1, 2026 to September 30, 2026)

(Millions of yen)

	Equity attributable to owners of the Company								
				Other components of equity					
	Share capital	Capital surplus	Treasury shares	Financial assets measured at fair value through other comprehensive income	Exchange differences on translation of foreign operations	Profit (loss) in cash flow hedges	Total	Retained earnings	Total
Balance at the beginning of the period	6,544	6,041	(4,224)	13,636	27,977	530	42,144	107,670	158,176
Comprehensive income									
Profit for the period								11,609	11,609
Other comprehensive income				2,062	(1,863)	398	597		597
Total comprehensive income for the period	-	-	-	2,062	(1,863)	398	597	11,609	12,206
Transactions with owners									
Purchase of treasury shares			(1)						(1)
Disposal of treasury shares		(57)	77						20
Dividends								(3,402)	(3,402)
Share-based payment transactions		47	16						63
Transfer to retained earnings				(24)			(24)	24	-
Total	-	(9)	93	(24)	-	-	(24)	(3,378)	(3,318)
Balance at the end of the period	6,544	6,031	(4,131)	15,674	26,113	929	42,718	115,901	167,064

	Non-controlling interests	Total
Balance at the beginning of the period	2,052	160,228
Comprehensive income		
Profit for the period	157	11,767
Other comprehensive income	(103)	493
Total comprehensive income for the period	54	12,261
Transactions with owners		
Purchase of treasury shares		(1)
Disposal of treasury shares		20
Dividends	(184)	(3,587)
Share-based payment transactions		63
Transfer to retained earnings		-
Total	(184)	(3,503)
Balance at the end of the period	1,921	168,985

(4) Condensed Quarterly Consolidated Statement of Cash Flows

(Millions of yen)

	Nine months ended September 30, 2025 (From January 1, 2025 to September 30, 2025)	Nine months ended September 30, 2026 (From January 1, 2026 to September 30, 2026)
Cash flows from operating activities		
Profit before tax	7,985	14,231
Depreciation and amortization	8,276	8,897
Impairment losses (Reversal of impairment losses)	(49)	-
Interest and dividend income	(859)	(694)
Interest expenses	857	1,108
Foreign exchange losses (gains)	1,019	782
Share of profit of associates and joint ventures accounted for using the equity method	(322)	(456)
Losses (gains) on sale and disposal of property, plant and equipment	688	(0)
Gains (losses) on sales of shares of subsidiaries and associates	(455)	-
Gain on liquidation of a subsidiary	-	(2,213)
Decrease (increase) in trade and other receivables	(5,681)	(6,058)
Decrease (increase) in inventories	(5,503)	(6,017)
Increase (decrease) in trade and other payables	1,824	(5,816)
Increase (decrease) in contract liabilities	185	6,614
Increase (decrease) in net defined benefit liabilities	(5)	(23)
Other	(113)	(1,683)
Subtotal	7,845	8,668
Interest and dividends received	863	760
Interest paid	(799)	(1,044)
Income taxes paid	(1,841)	(2,167)
Income taxes refund	287	460
Net cash provided by (used in) operating activities	6,355	6,677

(Millions of yen)

	Nine months ended September 30, 2025 (From January 1, 2025 to September 30, 2025)	**Nine months ended September 30, 2026** (From January 1, 2026 to September 30, 2026)
Cash flows from investing activities		
Payments into time deposits	(1)	(9)
Proceeds from withdrawal of time deposits	1	3
Purchase of property, plant and equipment	(3,261)	(7,230)
Proceeds from sale of property, plant and equipment	202	476
Purchase of intangible assets	(414)	(1,504)
Proceeds from sale of equity instruments	167	40
Purchase of equity instruments	-	(215)
Proceeds from sale of shares of subsidiaries and associates resulting in change in scope of consolidation	5,567	-
Proceeds from sale of businesses	610	-
Payments made for short-term loans receivable	(3)	(1)
Proceeds from collection of short-term loans receivable	3	1
Net cash provided by (used in) investing activities	2,872	(8,441)
Cash flows from financing activities		
Proceeds from short-term borrowings	1,036	4,442
Repayments of short-term borrowings	(1,097)	(1,110)
Repayments of lease liabilities	(3,023)	(3,387)
Proceeds from long-term borrowings	-	4,977
Repayments of long-term borrowings	(6,486)	(3,146)
Payments for purchase of treasury shares	(0)	(1)
Dividends paid	(2,186)	(3,402)
Dividends paid to non-controlling interests	(127)	(184)
Net cash provided by (used in) financing activities	(11,884)	(1,812)
Effect of exchange rate changes on the balance of cash and cash equivalents held in foreign currencies	(715)	(155)
Net increase (decrease) in cash and cash equivalents	(3,372)	(3,731)
Cash and cash equivalents at the beginning of the period	34,663	44,584
Reversal of cash and cash equivalents included in assets held for sale	1,239	-
Cash and cash equivalents at the end of the period	32,531	40,853

(5) Notes to Condensed Quarterly Consolidated Financial Statements

(Notes on the Going Concern Assumption)

Not applicable.

(Segment information)

(1) Overview of Reporting Segments

There are no significant changes in the way reportable segments are identified or the segment profit metrics are made in the nine months of the current fiscal year.

(2) Segment Revenue and Performance Results

Information by the reportable segment is as follows.

The nine months of the previous fiscal year (January 1, 2025 to September 30, 2025)

(Millions of yen)

	Reportable segment			Reconciliations (Note 1)	Per condensed quarterly consolidated financial statements (Note 2)
	Industrial Unit	Medical Unit	Total		
Revenue					
Revenue from external customers	95,941	56,336	152,278	-	152,278
Intersegment revenue or transfers	201	-	201	(201)	-
Total	96,142	56,336	152,479	(201)	152,278
Segment Profit	7,257	3,784	11,042	(2,830)	8,211
Other items					
Financial income					957
Financial costs					(1,505)
Share of profit (loss) of associates and joint ventures accounted for using the equity method					322
Profit before tax					7,985

Note: 1. Of the adjustments for segment profit, ¥(3,415) million is for company-wide expenses that have not been allocated to a reportable segment, ¥129 million is for the elimination of inter-segment transactions, and ¥455 million is for gains on sales of shares of subsidiaries and associates. Corporate expenses are primarily general and administrative expenses that are not attributable to the reportable segments.

2. Segment profit is adjusted to operating income in the condensed quarterly consolidated statements of income.

The nine months of the current fiscal year (January 1, 2026 to September 30, 2026)

(Millions of yen)

	Reportable segment			Reconciliations (Note 1)	Per condensed quarterly consolidated financial statements (Note 2)
	Industrial Unit	Medical Unit	Total		
Revenue					
Revenue from external customers	118,425	59,459	177,885	-	177,885
Intersegment revenue or transfers	22	5	27	(27)	-
Total	118,447	59,465	177,912	(27)	177,885
Segment Profit	9,918	4,903	14,822	(802)	14,019
Other items					
Financial income					871
Financial costs					(1,115)
Share of profit (loss) of associates and joint ventures accounted for using the equity method					456
Profit before tax					14,231

Note: 1. Of the adjustments for segment profit, ¥(3,167) million is for company-wide expenses that have not been allocated to a reportable segment, ¥151 million is for the elimination of inter-segment transactions, and ¥2,213 million is for a gain on liquidation of a subsidiary. Corporate expenses are primarily general and administrative expenses that are not attributable to the reportable segments.

2. Segment profit is adjusted to operating income in the condensed quarterly consolidated statements of income.