July 24, 2026

# Consolidated Financial Results for the Three Months Ended June 30, 2026 (Under Japanese GAAP)

Company name: NIHON DENGI CO.,LTD
Listing: Tokyo Stock Exchange
Securities code: 1723
URL: https://www.nihondengi.co.jp/
Representative: RYOSUKE SHIMADA , PRESIDENT
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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 three months ended June 30, 2026 (from April 1, 2026 to June 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 | |
|---|---|---|---|---|---|---|---|---|
| Three months ended | Millions of yen | % | Millions of yen | % | Millions of yen | % | Millions of yen | % |
| June 30, 2026 | 8,696 | 3.2 | 1,756 | 39.4 | 1,911 | 41.2 | 1,298 | 39.3 |
| June 30, 2025 | 8,424 | 28.6 | 1,259 | 63.7 | 1,353 | 62.4 | 931 | 64.2 |

Note: Comprehensive income For the three months ended June 30, 2026: ¥1,824 million [18.5%]
For the three months ended June 30, 2025: ¥1,539 million [130.3%]

| | Basic earnings per share | Diluted earnings per share |
|---|---|---|
| Three months ended | Yen | Yen |
| June 30, 2026 | 20.37 | - |
| June 30, 2025 | 14.62 | - |

Note: As of April 1, 2026, we have implemented a stock split in the ratio of 4 shares to 1 share of common stock. Assuming that the stock split occurred at the beginning of the previous fiscal year, quarterly net income per share is calculated.

### (2) Consolidated financial position

| | Total assets | Net assets | Equity-to-asset ratio |
|---|---|---|---|
| As of | Millions of yen | Millions of yen | % |
| June 30, 2026 | 55,790 | 47,088 | 84.4 |
| March 31, 2026 | 61,099 | 46,857 | 76.7 |

Reference: Equity
As of June 30, 2026: ¥47,088 million
As of March 31, 2026: ¥46,857 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 | - | 61.00 | - | 99.00 | 160.00 |
| Fiscal year ending March 31, 2027 | - | | | | |
| Fiscal year ending March 31, 2027 (Forecast) | | 20.00 | - | 36.00 | 56.00 |

Note: Revisions to the forecast of cash dividends most recently announced: None
1) As of April 1, 2026, we have conducted a stock split in the ratio of 4 shares to 1 common share.
2) For the fiscal year ending March 31, 2026, the actual amount of dividends before the stock split is described.
3) The dividend per share for the fiscal year ending March 31, 2026, which takes into account the stock split, was 15.25 yen at the end of the second quarter and 24.75 yen at the end of the fiscal year, for a total of 40.00 yen.
The dividend is expected to increase by 16.00 yen.

### 3. Forecast of consolidated financial results 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 |
| Fiscal year ending March 31, 2027 | 51,500 | 11.1 | 12,500 | 5.7 | 12,700 | 4.7 | 8,700 | 3.0 | 136.51 |

Note: Revisions to the earnings forecasts most recently announced: None

* **Notes**

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

(2) Adoption of accounting treatment specific to the preparation of quarterly 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 June 30, 2026 | 65,580,000 shares |
| As of March 31, 2026 | 65,580,000 shares |

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

| | |
|---|---|
| As of June 30, 2026 | 1,847,319 shares |
| As of March 31, 2026 | 1,847,188 shares |

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

| | |
|---|---|
| Three months ended June 30, 2026 | 63,732,791 shares |
| Three months ended June 30, 2025 | 63,705,665 shares |

Note:
1) The number of treasury shares at the end of the fiscal year and the number of treasury shares to be deducted for the calculation of the average number of shares during the period include the Company's shares held by the trust account of the J-ESOP.
2) As of April 1, 2026, we have conducted a stock split in the ratio of 4 shares to 1 common share. Assuming that the stock split occurred at the beginning of the previous fiscal year, the number of shares outstanding at the end of the period, the number of treasury shares at the end of the period, and the average number of shares during the period are calculated.

* 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
(Cautions on forward-looking statements, etc.)

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.

As a form of normal business, the Group's net sales fluctuate seasonally, such as higher sales in the fourth quarter consolidated accounting period than in the first quarter to the third quarter consolidated accounting period, due to the concentration of the completion and delivery of construction work in the fourth quarter consolidated accounting period and the resulting increase in the utilization rate.

## Consolidated balance sheet

(Millions of yen)

| | As of March 31, 2026 | As of June 30, 2026 |
|---|---|---|
| Assets | | |
| Current assets | | |
| Cash and deposits | 10,588 | 7,717 |
| Notes receivable, accounts receivable from completed construction contracts and other | 11,259 | 6,387 |
| Electronically recorded monetary claims - operating | 2,868 | 3,001 |
| Securities | 9,331 | 8,287 |
| Costs on construction contracts in progress | 756 | 1,357 |
| Other inventories | 20 | 21 |
| Other | 1,134 | 1,006 |
| Allowance for doubtful accounts | (0) | (0) |
| Total current assets | 35,959 | 27,778 |
| Non-current assets | | |
| Property, plant and equipment | | |
| Land | 2,566 | 2,566 |
| Other, net | 620 | 614 |
| Total property, plant and equipment | 3,187 | 3,181 |
| Intangible assets | 768 | 794 |
| Investments and other assets | | |
| Investment securities | 17,685 | 20,449 |
| Other | 3,501 | 3,590 |
| Allowance for doubtful accounts | (3) | (3) |
| Total investments and other assets | 21,183 | 24,035 |
| Total non-current assets | 25,139 | 28,011 |
| Total assets | 61,099 | 55,790 |

(Millions of yen)

| | As of March 31, 2026 | As of June 30, 2026 |
|---|---|---|
| Liabilities | | |
| Current liabilities | | |
| Notes payable, accounts payable for construction contracts and other | 3,288 | 2,489 |
| Income taxes payable | 2,633 | 31 |
| Advances received on construction contracts in progress | 1,338 | 1,751 |
| Provision for warranties for completed construction | 24 | 24 |
| Other | 5,877 | 2,761 |
| Total current liabilities | 13,162 | 7,057 |
| Non-current liabilities | | |
| Retirement benefit liability | 157 | 152 |
| Provision for share awards | 158 | 172 |
| Asset retirement obligations | 85 | 85 |
| Other | 678 | 1,233 |
| Total non-current liabilities | 1,079 | 1,643 |
| Total liabilities | 14,241 | 8,701 |
| Net assets | | |
| Shareholders' equity | | |
| Share capital | 470 | 470 |
| Capital surplus | 502 | 502 |
| Retained earnings | 44,015 | 43,720 |
| Treasury shares | (739) | (739) |
| Total shareholders' equity | 44,248 | 43,953 |
| Accumulated other comprehensive income | | |
| Valuation difference on available-for-sale securities | 2,608 | 3,134 |
| Total accumulated other comprehensive income | 2,608 | 3,134 |
| Total net assets | 46,857 | 47,088 |
| Total liabilities and net assets | 61,099 | 55,790 |

## Consolidated statement of income

(Millions of yen)

| | Three months ended June 30, 2025 | Three months ended June 30, 2026 |
|---|---|---|
| Net sales | 8,424 | 8,696 |
| Cost of sales | 4,873 | 4,610 |
| Gross profit | 3,551 | 4,086 |
| Selling, general and administrative expenses | 2,291 | 2,329 |
| Operating profit | 1,259 | 1,756 |
| Non-operating income | | |
| Interest income | 24 | 36 |
| Dividend income | 55 | 87 |
| Other | 14 | 31 |
| Total non-operating income | 94 | 155 |
| Ordinary profit | 1,353 | 1,911 |
| Profit before income taxes | 1,353 | 1,911 |
| Income taxes - current | 3 | 11 |
| Income taxes - deferred | 418 | 601 |
| Total income taxes | 422 | 613 |
| Profit | 931 | 1,298 |
| Profit attributable to owners of parent | 931 | 1,298 |

## Quarterly consolidated statement of comprehensive income

(Millions of yen)

| | Three months ended June 30, 2025 | Three months ended June 30, 2026 |
|---|---|---|
| Profit | 931 | 1,298 |
| Other comprehensive income | | |
| Valuation difference on available-for-sale securities | 608 | 525 |
| Total other comprehensive income | 608 | 525 |
| Comprehensive income | 1,539 | 1,824 |
| Comprehensive income attributable to | | |
| Comprehensive income attributable to owners of parent | 1,539 | 1,824 |

(Notes on segment information, etc.)

Segment Information

I. The three months of the previous fiscal year (April 1, 2025 to June 30, 2025)

1. Information on sales and the amount of profit or loss for each reported segment

(Millions of yen)

| | Reportable segments | | | Adjustment amount (Note) 1 | Quarterly Consolidated Statements of Income (Note)2 |
|---|---|---|---|---|---|
| | Building Automation | Factory Automation, Process Automation | Total | | |
| Sales | | | | | |
| Revenues from external customers | 7,546 | 878 | 8,424 | - | 8,424 |
| Transactions with other segments | - | - | - | - | - |
| Total | 7,546 | 878 | 8,424 | - | 8,424 |
| Segment Profit | 2,483 | 106 | 2,590 | (1,331) | 1,259 |

Note: 1. Segment profit adjustment of (1,331) million yen is a company-wide expense. Corporate expenses are general and administrative expenses that are not primarily attributable to the reporting segment.

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

2. Information on impairment losses or goodwill on fixed assets by reporting segment

Not applicable.

II. The three months of the current fiscal year (April 1, 2026 to June 30, 2026)

1. Information on sales and the amount of profit or loss for each reported segment

(Millions of yen)

| | Reportable segments | | | Adjustment amount (Note) 1 | Quarterly Consolidated Statements of Income (Note)2 |
|---|---|---|---|---|---|
| | Building Automation | Factory Automation, Process Automation | Total | | |
| Sales | | | | | |
| Revenues from external customers | 7,667 | 1,028 | 8,696 | - | 8,696 |
| Transactions with other segments | - | - | - | - | - |
| Total | 7,667 | 1,028 | 8,696 | - | 8,696 |
| Segment Profit | 2,829 | 209 | 3,039 | (1,282) | 1,756 |

Note: 1. Segment profit adjustment of (1,282) million yen is a company-wide expense. Corporate expenses are general and administrative expenses that are not primarily attributable to the reporting segment.

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

2. Information on impairment losses or goodwill on fixed assets by reporting segment

Not applicable.