

**Translation**

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**Summary of Consolidated Financial Results  
for the Nine Months Ended February 28, 2026  
(Based on Japanese GAAP)**

April 10, 2026

Company name: DAIKOKUTENBUSSAN CO.,LTD.  
 Stock exchange listing: Tokyo  
 Stock code: 2791 URL <http://www.e-dkt.co.jp/>  
 Representative: Representative Director and Chairman MASAHIKO OGA  
 Inquiries: Director of Corporate Planning Office YUKI OGA TEL 086-435-1100  
 Scheduled date to commence dividend payments: –  
 Preparation of supplementary material on financial results: No  
 Holding of financial results meeting: No

(Amounts less than one million yen are rounded down)

1. Consolidated financial results for the nine months ended February 28, 2026 (from June 1, 2025 to February 28, 2026)

(1) Consolidated operating results (cumulative)

Percentages indicate year-on-year changes

	Net sales		Operating profit		Ordinary profit		Profit attributable to owners of parent	
	Millions of yen	%	Millions of yen	%	Millions of yen	%	Millions of yen	%
Nine months ended February 28, 2026	236,206	9.8	4,261	△41.2	4,369	△42.0	2,700	△43.6
Nine months ended February 28, 2025	215,071	7.5	7,249	9.3	7,538	11.3	4,785	14.2

	Earnings per share	Diluted earnings per share
	Yen	Yen
Nine months ended February 28, 2026	197.96	—
Nine months ended February 28, 2025	343.06	342.89

(2) Consolidated financial position

	Total assets	Net assets	Equity ratio
	Millions of yen	Millions of yen	%
As of February 28, 2026	129,430	60,347	46.5
As of May 31, 2025	116,403	61,064	52.4

2. Cash dividends

	Annual dividends per share				
	1st quarter-end	2nd quarter-end	3rd quarter-end	Fiscal year-end	Total
	Yen	Yen	Yen	Yen	Yen
Year ended May 31, 2025	—	0.00	—	39.00	39.00
Year ending May 31, 2026	—	0.00	—	—	—
Year ending May 31, 2026 (Forecast)	—	—	—	35.00	35.00

3. Forecast of consolidated financial results for the year ending May 31, 2026 (from June 1, 2025 to May 31, 2026)

Percentages indicate year-on-year changes

	Net sales		Operating profit		Ordinary profit		Profit attributable to owners of parent		Earnings per share
	Millions of yen	%	Millions of yen	%	Millions of yen	%	Millions of yen	%	Yen
Full year	319,900	9.2	6,700	△31.7	6,900	△31.6	4,400	△35.1	319.92

4. Notes

(1) Significant changes in the scope of consolidation during the six months ended November 30, 2025: No

(2) Application of special accounting methods for preparing semi-annual consolidated financial statements: No

(3) Changes in accounting policies, changes in accounting estimates, and restatement of prior period financial statements

Changes in accounting policies due to revisions to accounting standards and other regulations: No

Changes in accounting policies due to other reasons: No

Changes in accounting estimates: No

Restatement of prior period financial statements: No

(4) Number of issued shares (common shares)

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

As of February 28, 2026	14,502,400 shares	As of May 31, 2025	14,502,400 shares
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Number of treasury shares at the end of the period

As of February 28, 2026	1,090,907 shares	As of May 31, 2025	653,507 shares
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Average number of shares during the period (cumulative from the beginning of the fiscal year)

Nine months ended February 28, 2026	13,640,592 shares	Nine months ended February 28, 2025	13,950,516 shares
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Interim consolidated financial statements  
Consolidated balance sheets

(Millions of yen)

	As of May 31, 2025	As of February 28, 2026
<b>Assets</b>		
Current assets		
Cash and deposits	8,488	8,421
Notes and accounts receivable - trade	154	129
Merchandise and finished goods	9,847	10,600
Work in process	182	185
Raw materials and supplies	758	851
Other	5,768	5,421
Allowance for doubtful accounts	(0)	(0)
Total current assets	25,200	25,610
Non-current assets		
Property, plant and equipment		
Buildings and structures, net	48,963	54,550
Land	13,458	17,417
Other, net	14,180	17,044
Total property, plant and equipment	76,602	89,012
Intangible assets	219	162
Investments and other assets		
Construction assistance fund receivables	1,294	1,191
Guarantee deposits	5,674	5,813
Other	7,541	7,743
Allowance for doubtful accounts	(130)	△104
Total investments and other assets	14,380	14,643
Total non-current assets	91,202	103,819
Total assets	116,403	129,430

(Millions of yen)

As of May 31, 2025

As of February 28, 2026

Liabilities		
Current liabilities		
Notes and accounts payable - trade	20,205	17,438
Short-term borrowings	11,061	12,670
Income taxes payable	2,176	96
Provision for bonuses	694	407
Asset Retirement Obligations	—	45
Other	12,052	9,545
Total current liabilities	46,190	40,204
Non-current liabilities		
Long-term borrowings	3,945	23,421
Retirement benefit liability	49	52
Asset retirement obligations	3,762	4,042
Other	1,390	1,362
Total non-current liabilities	9,148	28,878
Total liabilities	55,339	69,082
Net assets		
Shareholders' equity		
Share capital	1,760	1,760
Capital surplus	1,921	1,921
Retained earnings	58,840	61,000
Treasury shares	(1,685)	△4,685
Total shareholders' equity	60,837	59,996
Accumulated other comprehensive income		
Valuation difference on available-for-sale securities	109	231
Total accumulated other comprehensive income	109	231
Non-controlling interests	117	119
Total net assets	61,064	60,347
Total liabilities and net assets	116,403	129,430

Consolidated statements of income (cumulative) and consolidated statements of comprehensive income (cumulative)

Consolidated statements of income (cumulative)

(Millions of yen)

	Nine months ended February 28, 2025	Nine months ended February 28, 2026
Net sales	215,071	236,206
Cost of sales	164,539	181,324
Gross profit	50,531	54,882
Selling, general and administrative expenses	43,281	50,620
Operating profit	7,249	4,261
Non-operating income		
Interest income	23	31
Dividend income	4	4
Rental income	98	130
Insurance claim income	54	54
Subsidy income	109	88
Other	103	83
Total non-operating income	393	391
Non-operating expenses		
Interest expenses	34	175
Rental expenses	47	46
Provision of allowance for doubtful accounts	0	0
Loss on disposal of non-current assets	19	—
Other	2	60
Total non-operating expenses	104	282
Ordinary profit	7,538	4,369
Extraordinary income		
Insurance claim income	—	107
Total Extraordinary Income	—	107
Extraordinary losses		
Loss on disaster	—	79
Total extraordinary losses	—	79
Profit before income taxes	7,538	4,397
Income taxes - current	2,608	1,808
Income taxes - deferred	142	△113
Total income taxes	2,750	1,695
Profit	4,788	2,702
Profit attributable to non-controlling interests	2	2
Profit attributable to owners of parent	4,785	2,700

## Consolidated statements of comprehensive income (cumulative)

(Millions of yen)

	Nine months ended February 28, 2025	Nine months ended February 28, 2026
Profit	4,788	2,702
Other comprehensive income		
Valuation difference on available-for-sale securities	1	121
Total other comprehensive income	1	121
Comprehensive income	4,789	2,824
Comprehensive income attributable to		
Comprehensive income attributable to owners of parent	4,787	2,821
Comprehensive income attributable to non-controlling interests	2	2