

Translation

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Summary of Consolidated Financial Results for the Three Months Ended August 31, 2026 (Based on Japanese GAAP)

October 13, 2026

Company name	DAIKOKUTENBUSSAN CO.,LTD.	Stock exchange listings: Tokyo Prime
Securities 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 three months ended August 31, 2026 (from June 1, 2026 to August 31, 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	%
Three months ended August 31, 2026	83,273	5.5	582	(65.2)	620	(65.6)	382	(65.8)
August 31, 2025	78,947	8.7	1,673	(36.7)	1,802	(32.7)	1,118	(35.6)

	Basic earnings per share	Diluted earnings per share
	Yen	Yen
Three months ended August 31, 2026	28.48	—
August 31, 2025	80.77	—

(2) Consolidated financial position

	Total assets	Net assets	Capital adequacy ratio
As of	Millions of yen	Millions of yen	%
August 31, 2026	138,431	61,077	44.0
May 31, 2026	139,295	61,210	43.9

2. Cash dividends

	Annual dividend				
	First quarter	Second quarter	Third quarter	Year end	Annual
	Yen	Yen	Yen	Yen	Yen
Fiscal year ended May 31, 2026	—	0.00	—	39.00	39.00
Fiscal year ending May 31, 2027	—				
Fiscal year ending May 31, 2027 (Forecast)		0.00	—	35.00	35.00

3. Consolidated financial forecast for the fiscal year ending May 31, 2027 (from June 1, 2026 to May 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
Six months ending November 30, 2026	167,400	7.2	2,900	(0.4)	3,000	(2.4)	1,900	4.3	141.66
Fiscal year ending May 31, 2027	344,100	7.8	7,400	39.7	7,600	39.4	4,700	30.4	350.44

4. Notes

(1) Significant changes in the scope of consolidation during the period : No

(2) Adoption of accounting treatment specific to the preparation of quarterly consolidated financial statements : No

(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 : No

(ii) Changes in accounting policies due to other reasons : No

(iii) Changes in accounting estimates : No

(iv) Restatement : No

(4) Number of issued shares (common shares)

① Number of issued and outstanding shares at the period end (including treasury stock)	As of August 31, 2026	14,502,400Shares	As of May 31, 2026	14,502,400shares
② Number of treasury stock at the period end	As of August 31, 2026	1,090,951Shares	As of May 31, 2026	1,090,907shares
③ Average number of shares (quarterly period-YTD)	Three months ended August 31, 2026	13,411,470shares	Three months ended August 31, 2025	13,848,893shares

Quarterly consolidated financial statements
Consolidated balance sheets

(Millions of yen)

	As of May 31, 2026	As of August 31, 2026
Assets		
Current assets		
Cash and deposits	10,337	9,961
Notes and accounts receivable - trade	156	116
Merchandise and finished goods	10,624	11,154
Work in process	172	181
Raw materials and supplies	867	870
Other	8,224	5,998
Allowance for doubtful accounts	(0)	(0)
Total current assets	30,383	28,284
Non-current assets		
Property, plant and equipment		
Buildings and structures, net	59,727	60,568
Land	17,480	17,478
Other, net	16,380	16,986
Total property, plant and equipment	93,588	95,033
Intangible assets	152	177
Investments and other assets		
Construction assistance fund receivables	1,158	1,130
Guarantee deposits	5,923	5,993
Other	8,193	7,845
Allowance for doubtful accounts	(103)	(32)
Total investments and other assets	15,171	14,936
Total non-current assets	108,912	110,147
Total assets	139,295	138,431

(Millions of yen)

	As of May 31, 2026	As of August 31, 2026
Liabilities		
Current liabilities		
Notes and accounts payable - trade	21,193	20,928
Short-term borrowings	14,583	17,495
Income taxes payable	886	291
Provision for bonuses	768	417
Asset retirement obligations	27	31
Other	11,517	10,956
Total current liabilities	48,977	50,121
Non-current liabilities		
Long-term borrowings	21,519	19,567
Retirement benefit liability	56	61
Asset retirement obligations	6,183	6,259
Other	1,348	1,345
Total non-current liabilities	29,107	27,232
Total liabilities	78,085	77,353
Net assets		
Shareholders' equity		
Share capital	1,760	1,760
Capital surplus	1,921	1,921
Retained earnings	61,904	61,763
Treasury shares	(4,685)	(4,685)
Total shareholders' equity	60,900	60,759
Accumulated other comprehensive income		
Valuation difference on available-for-sale securities	190	198
Total accumulated other comprehensive income	190	198
Non-controlling interests	119	120
Total net assets	61,210	61,077
Total liabilities and net assets	139,295	138,431

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

(Millions of yen)

	Three months ended August 31, 2025	Three months ended August 31, 2026
Net sales	78,947	83,273
Cost of sales	60,766	63,732
Gross profit	18,180	19,540
Selling, general and administrative expenses	16,507	18,957
Operating profit	1,673	582
Non-operating income		
Interest income	10	25
Dividend income	4	5
Rental income	44	38
Insurance claim income	23	13
Subsidy income	72	32
Other	30	35
Total non-operating income	185	150
Non-operating expenses		
Interest expenses	31	98
Rental expenses	15	13
Provision of allowance for doubtful accounts	0	0
Other	8	0
Total non-operating expenses	55	112
Ordinary profit	1,802	620
Extraordinary income		
Insurance claim income	50	—
Total Extraordinary Income	50	—
Extraordinary losses		
Loss on disaster	70	—
Total extraordinary losses	70	—
Profit before income taxes	1,783	620
Income taxes - current	534	146
Income taxes - deferred	129	90
Total income taxes	663	237
Profit	1,119	382
Profit attributable to non-controlling interests	0	0
Profit attributable to owners of parent	1,118	382

Consolidated statements of comprehensive income (cumulative)

(Millions of yen)

	Three months ended August 31, 2025	Three months ended August 31, 2026
Profit	1,119	382
Other comprehensive income		
Valuation difference on available-for-sale securities	47	7
Total other comprehensive income	47	7
Comprehensive income	1,166	390
Comprehensive income attributable to		
Comprehensive income attributable to owners of parent	1,165	389
Comprehensive income attributable to non-controlling interests	0	0