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Consolidated Financial Results for the Six Months Ended September 30, 2025 [Japanese GAAP]

November 13, 2025

Company name: Double Standard Inc.
Stock exchange listing: Tokyo Stock Exchange
Code number: 3925
URL: https://double-std.com
Representative: Yasuhiro Shimizu, Representative Director
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Phone: +81-3-6384-5411
Scheduled date of filing interim securities report: November 13, 2025
Scheduled date of commencing dividend payments: -
Availability of supplementary explanatory materials on interim financial results: Yes
Schedule of interim financial results briefing session: Scheduled (for analysts)

(Amounts of less than one million yen are rounded down.)

1. Consolidated Financial Results for the Six Months Ended September 30, 2025(April 1, 2025 - September 30, 2025)

(1) Consolidated Operating Results (cumulative) (% indicates changes from the previous corresponding period.)

	Net sales		Operating profit		Ordinary profit		Profit attributable to owners of parent	
Six Months ended	Million yen	%	Million yen	%	Million yen	%	Million yen	%
September 30, 2025	3,060	(16.1)	762	(35.3)	766	(35.0)	511	(37.1)
September 30, 2024	3,649	14.0	1,179	42.9	1,178	41.9	813	25.8

(Note) Comprehensive income: Six Months ended September 30, 2025: ¥511 million [(37.2)%]
Six Months ended September 30, 2024: ¥814 million [24.5%]

	Basic earnings per share	Diluted earnings per share
Six Months ended	Yen	Yen
September 30, 2025	37.81	-
September 30, 2024	60.16	-

(2) Consolidated Financial Position

	Total assets	Net assets	Equity ratio
	Million yen	Million yen	%
As of September 30, 2025	6,792	6,082	89.5
As of March 31, 2025	7,526	6,382	84.8

(Reference) Equity: As of September 30, 2025: ¥6,082 million
As of March 31, 2025: ¥6,382 million

2. Dividends

	Annual dividends				
	1st quarter-end	2nd quarter-end	3rd quarter-end	Year-end	Total
	Yen	Yen	Yen	Yen	Yen
Fiscal year ended March 31, 2025	-	0.00	-	60.00	60.00
Fiscal year ending March 31, 2026	-	0.00			
Fiscal year ending March 31, 2026 (Forecast)			-	70.00	70.00

(Note) Revision to the dividends forecast announced most recently: None

3. Consolidated Financial Results Forecast for the Fiscal Year Ending March 31, 2026 (April 1, 2025 - March 31, 2026)

(% indicates changes from the previous corresponding period.)

	Net sales		Operating profit		Ordinary profit		Profit attributable to owners of parent		Basic earnings per share
	Million yen	%	Million yen	%	Million yen	%	Million yen	%	Yen
Full year	7,200	(10.0)	2,100	(19.4)	2,080	(20.3)	1,456	(18.3)	107.73

(Note) Revision to the financial results forecast announced most recently: None

*** Notes:**

(1) Changes in significant subsidiaries during the period: None
(Changes in specified subsidiaries resulting in changes in scope of consolidation): None

(2) Adoption of accounting treatment specific to the preparation of interim consolidated financial statements: None

(3) Changes in accounting policies, changes in accounting estimates and retrospective restatement
1) Changes in accounting policies due to revisions to accounting standards and other regulations: None
2) Changes in accounting policies other than 1) above: None
3) Changes in accounting estimates: None
4) Retrospective restatement: None

(4) Number of issued shares (common shares)
1) Total number of issued shares at the end of the period (including treasury shares):

September 30, 2025:	13,580,000 shares
March 31, 2025:	13,580,000 shares

2) Number of treasury shares at the end of the period:

September 30, 2025:	64,154 shares
March 31, 2025:	64,154 shares

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

Six Months ended September 30, 2025:	13,515,846 shares
Six Months ended September 30, 2024:	13,515,846 shares

* Semi-annual financial results are outside the scope of review by certified public accountants or an audit firm.

* Explanation of the proper use of financial results forecast and other notes

The financial results forecast and other forward-looking statements presented in this document are based on information that is currently available to the Company and certain assumptions that the Company deems reasonable, and are not intended to represent the Company's commitment to achieve the projected financial results. In addition, actual financial results, etc. may differ significantly from the forecast and statements due to various factors.