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Consolidated Financial Results for the Nine Months Ended December 31, 2025 [Japanese GAAP]



February 13, 2026

Company name: Double Standard Inc.
 Stock exchange listing: Tokyo Stock Exchange
 Code number: 3925
 URL: <https://double-std.com>
 Representative: Yasuhiro Shimizu, Representative Director
 Contact: Mitsunobu Wada, Executive Officer, General Manager of Corporate Management Division
 Phone: +81-3-6384-5411
 Scheduled date of commencing dividend payments: -
 Availability of supplementary explanatory materials on quarterly financial results: Yes
 Schedule of quarterly financial results briefing session: Not scheduled

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

1. Consolidated Financial Results for the Nine Months Ended December 31, 2025 (April 1, 2025 - December 31, 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	
	Million yen	%	Million yen	%	Million yen	%	Million yen	%
Nine Months ended December 31, 2025	4,859	(13.8)	1,188	(36.0)	1,193	(35.7)	801	(37.1)
December 31, 2024	5,637	12.3	1,856	29.0	1,855	28.4	1,273	19.5

(Note) Comprehensive income: Nine Months ended December 31, 2025: ¥801 million [(37.1)%]
 Nine Months ended December 31, 2024: ¥1,276 million [18.4%]

	Basic earnings per share		Diluted earnings per share	
	Yen		Yen	
Nine Months ended December 31, 2025	59.29		-	
December 31, 2024	94.21		-	

(2) Consolidated Financial Position

	Total assets		Net assets		Equity ratio	
	Million yen		Million yen		%	
As of December 31, 2025	6,9		6,373		92.3	
As of March 31, 2025	7,5		6,382		84.8	

(Reference) Equity: As of December 31, 2025: ¥6,373 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) Significant changes in the scope of consolidation during the period: None

Newly included: - companies (-)

Excluded: - companies (-)

(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 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):

December 31, 2025: 13,580,000 shares

March 31, 2025: 13,580,000 shares

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

December 31, 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):

Nine Months ended December 31, 2025: 13,515,846 shares

Nine Months ended December 31, 2024: 13,515,846 shares

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

* 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.