

Translation

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Summary of Consolidated Financial Results for the Nine Months Ended June 30, 2025 (Based on Japanese GAAP)

August 14, 2025

Company name: D.I.System Co., Ltd.
 Stock exchange listing: Tokyo
 Stock code: 4421 URL <https://www.di-system.co.jp/>
 Representative: Representative Director and Chairman Mitsuhiro Nagata
 Inquiries: Director, Corporate Planning Division Yutaka Otsuka TEL 03(6826)7772
 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 June 30, 2025 (from October 1, 2024 to June 30, 2025)

(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 June 30, 2025	5,387	5.0	265	(5.6)	265	(5.2)	176	(3.4)
Nine months ended June 30, 2024	5,131	10.1	280	(9.4)	279	(9.4)	183	(9.4)

	Earnings per share	Diluted earnings per share
	Yen	Yen
Nine months ended June 30, 2025	60.80	60.67
Nine months ended June 30, 2024	62.94	62.81

(2) Consolidated financial position

	Total assets	Net assets	Equity ratio
	Millions of yen	Millions of yen	%
As of June 30, 2025	3,181	1,541	48.5
As of September 30, 2024	2,892	1,438	49.7

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 September 30, 2024	–	0.00	–	25.00	25.00
Year ending September 30, 2025	–	0.00	–		
Year ending September 30, 2025 (Forecast)				27.00	27.00

3. Forecast of consolidated financial results for the year ending September 30, 2025 (from October 1, 2024 to September 30, 2025)

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	7,523	10.1	360	4.8	359	4.7	237	(2.0)	81.51

4. Notes

- (1) Significant changes in the scope of consolidation during the nine months ended June 30, 2025: No
- (2) Application of special accounting methods for preparing quarterly 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 June 30, 2025	3,058,000 shares	As of September 30, 2024	3,058,000 shares
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Number of treasury shares at the end of the period

As of June 30, 2025	150,336 shares	As of September 30, 2024	150,336 shares
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Average number of shares during the period (cumulative from the beginning of the fiscal year)

Nine months ended June 30, 2025	2,907,664 shares	Nine months ended June 30, 2024	2,907,703 shares
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Quarterly consolidated financial statements

Consolidated balance sheets

(Thousands of yen)

	As of September 30, 2024	As of June 30, 2025
Assets		
Current assets		
Cash and deposits	1,072,583	1,080,497
Accounts receivable - trade, and contract assets	962,998	1,046,256
Merchandise	8,250	945
Work in process	4,438	10,790
Other	109,084	113,346
Total current assets	2,157,356	2,251,836
Non-current assets		
Property, plant and equipment	141,483	211,700
Intangible assets		
Goodwill	179,511	161,611
Other	35,054	75,696
Total intangible assets	214,565	237,307
Investments and other assets		
Deferred tax assets	195,763	248,353
Other	183,085	231,967
Total investments and other assets	378,849	480,321
Total non-current assets	734,897	929,328
Total assets	2,892,254	3,181,165
Liabilities		
Current liabilities		
Accounts payable - trade	226,840	256,705
Current portion of long-term borrowings	58,430	8,465
Accrued expenses	195,269	459,800
Income taxes payable	71,133	95,043
Contract liabilities	195,863	212,515
Provision for bonuses	276,082	137,871
Other	163,196	168,208
Total current liabilities	1,186,815	1,338,610
Non-current liabilities		
Retirement benefit liability	264,807	291,170
Other	2,173	9,867
Total non-current liabilities	266,981	301,037
Total liabilities	1,453,796	1,639,648
Net assets		
Shareholders' equity		
Share capital	291,390	291,390
Capital surplus	215,390	215,390
Retained earnings	1,054,077	1,159,883
Treasury shares	(134,900)	(134,900)
Total shareholders' equity	1,425,957	1,531,763
Accumulated other comprehensive income		
Remeasurements of defined benefit plans	12,499	9,753
Total accumulated other comprehensive income	12,499	9,753
Total net assets	1,438,457	1,541,516
Total liabilities and net assets	2,892,254	3,181,165

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

Consolidated statements of income (cumulative)

(Thousands of yen)

	Nine months ended June 30, 2024	Nine months ended June 30, 2025
Net sales	5,131,020	5,387,562
Cost of sales	4,105,040	4,283,525
Gross profit	1,025,979	1,104,036
Selling, general and administrative expenses	745,138	838,793
Operating profit	280,840	265,242
Non-operating income		
Interest income	11	478
Total non-operating income	11	478
Non-operating expenses		
Interest expenses	881	278
Total non-operating expenses	881	278
Ordinary profit	279,971	265,442
Profit before income taxes	279,971	265,442
Income taxes - current	138,557	140,022
Income taxes - deferred	(41,609)	(51,377)
Total income taxes	96,948	88,644
Profit	183,023	176,798
Profit attributable to non-controlling interests	—	—
Profit attributable to owners of parent	183,023	176,798

Consolidated statements of comprehensive income (cumulative)

(Thousands of yen)

	Nine months ended June 30, 2024	Nine months ended June 30, 2025
Profit	183,023	176,798
Other comprehensive income		
Remeasurements of defined benefit plans, net of tax	(1,470)	(2,746)
Total other comprehensive income	(1,470)	(2,746)
Comprehensive income	181,553	174,052
Comprehensive income attributable to		
Comprehensive income attributable to owners of parent	181,553	174,052
Comprehensive income attributable to non-controlling interests	—	—