

Translation

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Summary of Consolidated Financial Results for the Three Months Ended December 31, 2025 (Based on Japanese GAAP)

February 13, 2026

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 President Kentaro Tomita
 Inquiries: Managing Director 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 three months ended December 31, 2025 (from October 1, 2025 to December 31, 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	%
Three months ended December 31, 2025	1,766	6.2	48	(47.5)	48	(47.5)	31	(49.6)
Three months ended December 31, 2024	1,664	2.4	92	(7.7)	92	(7.6)	61	(6.6)

	Earnings per share		Diluted earnings per share	
	Yen		Yen	
Three months ended December 31, 2025	10.72		10.70	
Three months ended December 31, 2024	21.29		21.25	

(2) Consolidated financial position

	Total assets	Net assets	Equity ratio
	Millions of yen	Millions of yen	%
As of December 31, 2025	3,136	1,586	50.6
As of September 30, 2025	3,108	1,635	52.6

2. Cash dividends

	Annual dividends per share				
	1st quarter-end	2nd quarter-end	3rd quarter-end	Fiscal year-end	Total
	Yen				
Year ended September 30, 2025	–	0.00	–	27.00	27.00
Year ending September 30, 2026	–				
Year ending September 30, 2026 (Forecast)		0.00	–	28.00	28.00

3. Forecast of consolidated financial results for the year ending September 30, 2026 (from October 1, 2025 to September 30, 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
Six months ending March 31, 2026	3,696	8.9	196	(8.4)	196	(8.8)	132	(10.8)	45.43
Full year	7,952	10.1	381	7.0	380	5.8	256	(0.0)	88.08

4. Notes

(1) Significant changes in the scope of consolidation during the three months ended December 31, 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 December 31, 2025	3,059,000 shares	As of September 30, 2025	3,059,000 shares
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Number of treasury shares at the end of the period

As of December 31, 2025	150,336 shares	As of September 30, 2025	150,336 shares
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Average number of shares during the period (cumulative from the beginning of the fiscal year)

Three months ended December 31, 2025	2,908,664 shares	Three months ended December 31, 2024	2,907,664 shares
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Quarterly consolidated financial statements
Consolidated balance sheets

(Thousands of yen)

	As of September 30, 2025	As of December 31, 2025
Assets		
Current assets		
Cash and deposits	1,023,623	1,148,970
Accounts receivable - trade, and contract assets	1,050,179	900,924
Merchandise	71	7,885
Work in process	12,397	9,436
Other	124,723	142,169
Total current assets	2,210,995	2,209,385
Non-current assets		
Property, plant and equipment	204,469	202,127
Intangible assets		
Goodwill	155,644	149,677
Other	107,014	161,181
Total intangible assets	262,658	310,859
Investments and other assets		
Deferred tax assets	205,841	189,906
Other	224,089	224,032
Total investments and other assets	429,930	413,939
Total non-current assets	897,059	926,926
Total assets	3,108,054	3,136,312
Liabilities		
Current liabilities		
Accounts payable - trade	238,206	213,945
Short-term borrowings	–	200,000
Accrued expenses	207,672	221,352
Income taxes payable	81,206	7,837
Contract liabilities	185,032	185,006
Provision for bonuses	279,831	135,934
Provision for loss on orders received	9,240	–
Other	183,863	294,555
Total current liabilities	1,185,053	1,258,632
Non-current liabilities		
Retirement benefit liability	278,005	282,466
Other	9,097	8,328
Total non-current liabilities	287,103	290,794
Total liabilities	1,472,157	1,549,427
Net assets		
Shareholders' equity		
Share capital	291,540	291,540
Capital surplus	215,540	215,540
Retained earnings	1,237,615	1,190,277
Treasury shares	(134,900)	(134,900)
Total shareholders' equity	1,609,795	1,562,457
Accumulated other comprehensive income		
Remeasurements of defined benefit plans	26,101	24,427
Total accumulated other comprehensive income	26,101	24,427
Total net assets	1,635,897	1,586,884
Total liabilities and net assets	3,108,054	3,136,312

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

Consolidated statements of income (cumulative)

(Thousands of yen)

	Three months ended December 31, 2024	Three months ended December 31, 2025
Net sales	1,664,003	1,766,693
Cost of sales	1,313,197	1,416,721
Gross profit	350,805	349,972
Selling, general and administrative expenses	258,026	301,271
Operating profit	92,779	48,700
Non-operating income		
Interest income	1	1
Total non-operating income	1	1
Non-operating expenses		
Interest expenses	123	27
Total non-operating expenses	123	27
Ordinary profit	92,657	48,674
Profit before income taxes	92,657	48,674
Income taxes - current	725	805
Income taxes - deferred	30,015	16,673
Total income taxes	30,741	17,479
Profit	61,915	31,195
Profit attributable to non-controlling interests	–	–
Profit attributable to owners of parent	61,915	31,195

Consolidated statements of comprehensive income (cumulative)

(Thousands of yen)

	Three months ended December 31, 2024	Three months ended December 31, 2025
Profit	61,915	31,195
Other comprehensive income		
Remeasurements of defined benefit plans, net of tax	(915)	(1,674)
Total other comprehensive income	(915)	(1,674)
Comprehensive income	61,000	29,520
Comprehensive income attributable to		
Comprehensive income attributable to owners of parent	61,000	29,520
Comprehensive income attributable to non-controlling interests	—	—