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July 29, 2026

Consolidated Financial Results for the Three Months Ended June 30, 2026 (Under Japanese GAAP)

Company name: DKS Co. Ltd.
Listing: Tokyo Stock Exchange
Security code: 4461
URL: https://www.dks-web.co.jp
Representative: YAMAJI Naoki, President & CEO
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Scheduled date to commence dividend payments: –
Preparation of supplementary material on financial results: Yes
Holding of financial results briefing: None

(Yen amounts are rounded down to millions, unless otherwise noted.)

1. Consolidated financial results for the three months ended June 30, 2026 (from April 1, 2026, to June 30, 2026)

(1) Consolidated operating results (cumulative)

(Percentages indicate year-on-year changes)

	Net sales		Operating income		Ordinary income		Profit attributable to owners of parent	
Three months ended	Millions of yen	%	Millions of yen	%	Millions of yen	%	Millions of yen	%
June 30, 2026	27,501	44.4	5,117	196.9	5,228	209.5	3,116	216.5
June 30, 2025	19,046	8.6	1,723	62.8	1,689	41.4	984	61.7

Note: Comprehensive income For the three months ended June 30, 2026 ¥4,517million [604.0%]
For the three months ended June 30, 2025 ¥641million [(56.7)%]

	Basic earnings per share	Diluted earnings per share
Three months ended	Yen	Yen
June 30, 2026	293.70	–
June 30, 2025	102.81	–

(2) Consolidated financial position

	Total assets	Net assets	Equity ratio	Net assets per share
As of	Millions of yen	Millions of yen	%	Yen
June 30, 2026	117,147	60,973	46.9	5,182.48
March 31, 2026	115,003	58,257	45.2	4,904.22

Reference: Equity
As of June 30, 2026 ¥54,990 million
As of March 31, 2026 ¥52,039 million

2. Cash dividends

	Annual dividends per share				
	First quarter-end	Second quarter-end	Third quarter-end	Fiscal year-end	Total
	Yen	Yen	Yen	Yen	Yen
Fiscal year ended March 31, 2026	–	60.00	–	90.00	150.00
Fiscal year ending March 31, 2027	–				
Fiscal year ending March 31, 2027 (Forecast)		75.00	–	75.00	150.00

Note: Revisions to the forecast of cash dividends most recently announced: None

3. Consolidated earnings forecasts for the fiscal year ending March 31, 2027 (from April 1, 2026, to March 31, 2027)

(Percentages indicate year-on-year changes)

	Net sales		Operating income		Ordinary income		Profit attributable to owners of parent		Basic earnings per share
	Millions of yen	%	Millions of yen	%	Millions of yen	%	Millions of yen	%	Yen
Half year	52,000	38.3	7,500	93.9	7,600	110.9	4,700	115.3	442.94
Full year	97,000	17.0	12,500	23.7	12,600	21.5	7,700	24.8	725.67

Note: Revisions to the earnings forecasts most recently announced: Yes
For details regarding the revision of the consolidated performance forecast, please refer to the “Notice of Revision to the Consolidated Financial Forecast for the Six Months Ending September 30, 2026 and the Fiscal Year Ending March 31, 2027” announced today (July 29, 2026).

* 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 restatement
(i) Changes in accounting policies due to revisions to accounting standards and other regulations: None
(ii) Changes in accounting policies due to reasons other than (i): None
(iii) Changes in accounting estimates: None
(iv) Restatement: None

(4) Number of issued shares (ordinary shares)

(i) Total number of issued shares at the end of the period (including treasury shares)

As of June 30, 2026	10,684,321 shares
As of March 31, 2026	10,684,321 shares

(ii) Number of treasury shares at the end of the period

As of June 30, 2026	73,464 shares
As of March 31, 2026	73,237 shares

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

Three months ended June 30, 2026	10,610,872 shares
Three months ended June 30, 2025	9,575,826 shares

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

* Proper use of earnings forecasts, and other special matters

(Notice concerning forward-looking statements)

Forward-looking statements, including the consolidated forecasts stated in these materials, are based on information currently available to the Company and certain assumptions deemed reasonable. Consequently, no statements herein constitute assurances regarding actual results by the Company. Results may differ materially from the consolidated forecasts due to various factors.

Attached Material

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1. Overview of Operating Results

(1) Overview of Quarterly Operating Results

During the three months ended June 30, 2026, the Japanese economy continued to face a challenging business environment amid elevated geopolitical risks, including tensions in the Middle East, and ongoing uncertainty surrounding trade policies in various countries. In addition, fluctuations in resource and energy prices, as well as potential impacts on raw material procurement, affected business activities.

In Japan, the economy continued on a trend of moderate recovery, supported by improvements in the employment and income environment as well as capital investment. On the other hand, the deepening labor shortage and rising cost burdens associated with higher personnel expenses and persistently elevated raw material and energy prices continued, raising concerns about their impact on corporate earnings.

In this environment, our group worked to expand sales of high value-added products and improve profitability in accordance with the basic policies of our medium-term management plan, “SMART 2030.” In particular, sales of low-dielectric resins for high-end servers and battery materials continued to perform strongly and contributed to earnings growth. As a result, net sales, operating profit, ordinary profit, and profit attributable to owners of the parent grew significantly from the levels recorded in the corresponding period of the previous fiscal year, resulting in strong business performance.

Concerning the results for the three months ended June 30, 2026, net sales amounted to ¥27,501 million (up 44.4% year on year), driven by expanded sales of low-dielectric resins for high-end servers in the "Electronics & IT" segment and water-based composite adhesives for lithium-ion battery negative electrodes in the "Environment & Energy" segment, as well as the successful implementation of price revisions, together with a temporary increase in demand for certain products resulting from the situation in the Middle East.

As for profit and loss, operating income totaled ¥5,117 million (up 196.9% year on year), ordinary income was ¥5,228 million (up 209.5% year on year), and net income attributable to owners of the parent amounted to ¥3,116 million (up 216.5% year on year), due to sales growth primarily in the “Electronics & IT” segment and the “Environment & Energy” segment.

Segment results are as follows.

Electronics & IT

Net sales in the Electronics & IT segment generally increased significantly.

Sales of low-dielectric resins for high-end servers grew significantly both domestically and overseas. While overseas sales for display applications grew significantly, domestic sales were sluggish.

As a result, net sales in this segment were ¥10,840 million (up 56.3% year on year).

Operating income was ¥2,668 million (up 84.3% year on year), due to increased sales of high value-added products.

Environment & Energy

Net sales in the Environment & Energy segment generally increased significantly.

Sales of water-based composite adhesives for lithium-ion battery negative electrodes grew significantly, while sales for mobility applications were firm.

While domestic sales of high-performance conductive pastes for solar cell applications grew significantly, overseas sales fell significantly.

As a result, net sales in this segment were ¥8,416 million (up 81.9% year on year).

Operating income was ¥1,734 million (operating loss of ¥73 million in the same period of the previous fiscal year), due to increased sales of high value-added products.

Life & Wellness

Net sales in the Life & Wellness segment were generally firm.

Sales of sucrose fatty acid esters for food applications and soap and detergent applications were firm, while those for personal care (cosmetics) applications were sluggish.

As a result, net sales in this segment were ¥3,809 million (up 8.5% year on year).

Operating income was ¥441 million (up 94.8% year on year).

Core Materials

Net sales in the Core Materials segment were generally firm.

Sales of flame retardants for home building applications and civil engineering & construction applications were firm.

As a result, net sales in this segment were ¥4,435 million (up 11.7% year on year).

Operating income was ¥272 million (up 123.1% year on year).

(2) Overview of Financial Position

(Assets)

Current assets as of June 30, 2026, were ¥69,547 million, up ¥165 million from the end of the previous fiscal year. This was primarily due to a decrease of ¥2,970 million in cash and deposits, despite an increase of ¥2,913 million in notes and accounts receivable-trade.

Non-current assets totaled ¥47,599 million, up ¥1,977 million from the end of the previous fiscal year. This was primarily due to an increase of ¥1,108 million in investment securities.

As a result, total assets amounted to ¥117,147 million, up ¥2,143 million from the end of the previous fiscal year.

(Liabilities)

Current liabilities as of June 30, 2026, were ¥39,405 million, down ¥157 million from the end of the previous fiscal year.

This was primarily due to an increase of ¥1,354 million in notes and accounts payable-trade, despite a decrease of ¥1,235 million in income taxes payable, and a decrease of ¥979 million in provision for bonuses.

Non-current liabilities totaled ¥16,769 million, down ¥413 million from the end of the previous fiscal year. This was primarily due to a decrease of ¥1,443 million in long-term borrowings.

As a result, total liabilities amounted to ¥56,174 million, down ¥571 million from the end of the previous fiscal year.

(Net assets)

Total net assets as of June 30, 2026, were ¥60,973 million, up ¥2,715 million from the end of the previous fiscal year.

This was primarily due to a decrease of ¥236 million in non-controlling interests, despite an increase in retained earnings of ¥2,161 million resulting from profit attributable to owners of parent of ¥3,116 million and dividends of surplus of ¥954 million.

As a result, the equity ratio came to 46.9% (45.2% as of the end of the previous fiscal year).

(3) Explanation of Consolidated Earnings Forecast and Other Forward-Looking Information

The consolidated performance forecast for the fiscal year ending March 2027 has been revised in light of recent performance trends. For details, please refer to the "Notice of Revision to the Consolidated Financial Forecast for the Six Months Ending September 30, 2026 and the Fiscal Year Ending March 31, 2027" disclosed today (July 29, 2026).

2. Quarterly Consolidated Financial Statements and Notes

(1) Quarterly Consolidated Balance Sheet

(Millions of yen)

	As of March 31, 2026	As of June 30, 2026
Assets		
Current assets		
Cash and deposits	24,031	21,060
Notes and accounts receivable - trade	21,364	24,278
Electronically recorded monetary claims - operating	2,180	2,609
Merchandise and finished goods	13,008	12,415
Work in process	20	17
Raw materials and supplies	5,695	6,305
Prepaid expenses	511	572
Other	2,579	2,296
Allowance for doubtful accounts	(9)	(9)
Total current assets	69,382	69,547
Non-current assets		
Property, plant and equipment		
Buildings and structures, net	12,080	12,244
Machinery, equipment and vehicles, net	5,662	6,029
Tools, furniture and fixtures, net	1,331	1,460
Land	10,203	10,196
Leased assets, net	1,364	1,303
Construction in progress	2,686	3,008
Total property, plant and equipment	33,328	34,244
Intangible assets	268	256
Investments and other assets		
Investment securities	8,598	9,706
Long-term loans receivable	8	7
Long-term prepaid expenses	405	361
Deferred tax assets	91	91
Retirement benefit asset	2,554	2,536
Other	367	396
Allowance for doubtful accounts	(1)	(1)
Total investments and other assets	12,024	13,099
Total non-current assets	45,621	47,599
Total assets	115,003	117,147

(Millions of yen)

	As of March 31, 2026	As of June 30, 2026
Liabilities		
Current liabilities		
Notes and accounts payable - trade	15,358	16,712
Electronically recorded obligations - operating	380	413
Current portion of bonds payable	6,000	6,000
Short-term borrowings	7,230	7,050
Lease liabilities	1,240	1,142
Accrued expenses	458	381
Income taxes payable	2,403	1,167
Accrued business office taxes	44	11
Provision for bonuses	2,009	1,030
Other	4,436	5,495
Total current liabilities	39,562	39,405
Non-current liabilities		
Long-term borrowings	14,431	12,988
Lease liabilities	243	258
Deferred tax liabilities	2,069	3,086
Retirement benefit liability	72	74
Asset retirement obligations	74	74
Other	291	286
Total non-current liabilities	17,183	16,769
Total liabilities	56,746	56,174
Net assets		
Shareholders' equity		
Capital stock	8,895	8,895
Capital surplus	10,315	10,315
Retained earnings	26,583	28,744
Treasury shares	(162)	(162)
Total shareholders' equity	45,631	47,792
Accumulated other comprehensive income		
Valuation difference on available-for-sale securities	3,770	4,531
Foreign currency translation adjustment	1,636	1,707
Remeasurements of defined benefit plans	1,000	959
Total accumulated other comprehensive income	6,407	7,198
Non-controlling interests	6,218	5,982
Total net assets	58,257	60,973
Total liabilities and net assets	115,003	117,147

(2) Quarterly Consolidated Statement of Income and Quarterly Consolidated Statement of Comprehensive Income

Quarterly consolidated statement of income (cumulative)

(Millions of yen)

	Three months ended June 30, 2025	Three months ended June 30, 2026
Net sales	19,046	27,501
Cost of sales	13,960	18,504
Gross profit	5,085	8,997
Selling, general and administrative expenses	3,362	3,880
Operating income	1,723	5,117
Non-operating income		
Interest income	2	5
Dividend income	6	4
Share of profit of entities accounted for using equity method	12	8
Rental income	8	8
Foreign exchange gains	3	198
Other	30	36
Total non-operating income	65	261
Non-operating expenses		
Interest expenses	62	73
Corporate bond interest	9	9
Loss on disposal of inventories	–	35
Other	27	31
Total non-operating expenses	99	150
Ordinary income	1,689	5,228
Extraordinary losses		
Loss on disposal of non-current assets	53	58
Total extraordinary losses	53	58
Profit before income taxes	1,635	5,169
Income taxes - current	376	746
Income taxes - deferred	38	690
Total income taxes	414	1,436
Profit	1,220	3,733
Profit attributable to non-controlling interests	236	616
Profit attributable to owners of parent	984	3,116

Quarterly consolidated statement of comprehensive income (cumulative)

(Millions of yen)

	Three months ended June 30, 2025	Three months ended June 30, 2026
Profit	1,220	3,733
Other comprehensive income		
Valuation difference on available-for-sale securities	246	760
Foreign currency translation adjustment	(751)	63
Remeasurements of defined benefit plans net of tax	(12)	(40)
Share of other comprehensive income of entities accounted for using equity method	(61)	0
Total other comprehensive income	(579)	783
Comprehensive income	641	4,517
Comprehensive income attributable to		
Comprehensive income attributable to owners of parent	743	3,906
Comprehensive income attributable to non-controlling interests	(101)	610

(3) Notes to Quarterly Consolidated Financial Statements

(Notes on premise of going concern)

Not applicable.

(Notes when there are significant changes in amounts of equity)

Not applicable.

(Notes on quarterly consolidated statement of cash flow)

The consolidated statement of cash flow for the first quarter of the current fiscal year has not been prepared. Depreciation expenses (including amortization expenses related to intangible fixed assets) for the first quarter of the current fiscal year are as follows.

(Millions of yen)

	Three months ended June 30, 2025	Three months ended June 30, 2026
Depreciation	797	787

(Segment information, etc.)

Segment information

I Three months ended June 30, 2025 (from April 1, 2025 to June 30, 2025)

Disclosure of sales and profit (loss) for each reportable segment and information on breakdown of revenues

(Millions of yen)

	Electronics & IT	Environment & Energy	Life & Wellness	Core Materials	Total
Net sales Revenue from contracts with customers	6,937	4,627	3,512	3,969	19,046
Revenues from external customers	6,937	4,627	3,512	3,969	19,046
Transactions with other segments	–	–	–	–	–
Total	6,937	4,627	3,512	3,969	19,046
Segment profit (loss) operating income (loss)	1,447	(73)	226	122	1,723

Note: Total amount of profit or loss in reportable segments and operating income in the quarterly consolidated statement of income coincide.

II Three months ended June 30, 2026 (from April 1, 2026 to June 30, 2026)

Disclosure of sales and profit for each reportable segment and information on breakdown of revenues

(Millions of yen)

	Electronics & IT	Environment & Energy	Life & Wellness	Core Materials	Total
Net sales Revenue from contracts with customers	10,840	8,416	3,809	4,435	27,501
Revenues from external customers	10,840	8,416	3,809	4,435	27,501
Transactions with other segments	–	–	–	–	–
Total	10,840	8,416	3,809	4,435	27,501
Segment profit operating income	2,668	1,734	441	272	5,117

Note: Total amount of profit in reportable segments and operating income in the quarterly consolidated statement of income coincide.