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



February 10, 2026

Company name: Daiki Aluminium Industry Co., Ltd.

Stock exchange listing: Tokyo Stock Exchange

Code number: 5702

URL: <https://www.dik-net.com/>

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Scheduled date of commencing dividend payments: –

Availability of supplementary explanatory materials on financial results: Available

Schedule of financial results briefing session: No

(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	232,540	9.1	4,529	28.1	2,990	8.5	1,837	24.6
December 31, 2024	213,127	5.6	3,536	7.1	2,756	(9.2)	1,474	(39.5)

(Note) Comprehensive income: Nine months ended December 31, 2025: ¥670 million [(78.1)%]

Nine months ended December 31, 2024: ¥3,066 million [(47.5)%]

	Basic earnings per share	Diluted earnings per share
	Yen	Yen
Nine months ended		
December 31, 2025	46.43	45.72
December 31, 2024	36.75	36.19

(2) Consolidated Financial Position

	Total assets	Net assets	Equity ratio
	Million yen	Million yen	%
As of December 31, 2025	172,195	72,194	41.5
As of March 31, 2025	163,295	73,712	44.7

(Reference) Equity: As of December 31, 2025: ¥71,494 million

As of March 31, 2025: ¥72,925 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	–	25.00	–	30.00	55.00
Fiscal year ending March 31, 2026	–	25.00	–		
Fiscal year ending March 31, 2026 (Forecast)				30.00	55.00

(Note) Revisions from the most recently announced dividends forecast: No

## 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	317,200	5.8	6,110	26.4	4,920	31.2	3,360	380.6	84.91

(Note) Revisions from the most recently announced financial results forecast: No

**\* Notes:**

(1) Significant changes in the scope of consolidation during the period under review: No

Newly included: –

Excluded: –

(2) Adoption of special accounting methods for the preparation of quarterly consolidated financial statements: No

(3) Changes in accounting policies, changes in accounting estimates and retrospective restatement

1) Changes in accounting policies due to the revision of accounting standards: No

2) Changes in accounting policies other than 1) above: No

3) Changes in accounting estimates: No

4) Retrospective restatement: No

(4) Total number of issued shares (common shares)

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

As of December 31, 2025: 43,629,235 shares

As of March 31, 2025: 43,629,235 shares

2) Total number of treasury shares at the end of the period:

As of December 31, 2025: 4,056,925 shares

As of March 31, 2025: 4,056,711 shares

3) Average number of shares during the period (cumulative total):

Nine months ended December 31, 2025: 39,572,435 shares

Nine months ended December 31, 2024: 40,135,984 shares

\* Review of the Japanese-language originals of the attached quarterly consolidated financial statements by certified public accountants or an audit firm: No

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

(Cautionary note regarding forward-looking statements, etc.)

The earnings forecasts and other forward-looking statements herein are based on information available to the Company at the time of preparation and certain assumptions deemed to be reasonable, and actual results may vary significantly due to various factors. For the assumptions used for the earnings forecasts and the notes regarding the use thereof, please refer to “Explanation of Consolidated Financial Results Forecast and Other Forward-looking Information” on page 3 of the attached document.

(Reference)

**1. Non-consolidated Financial Results for the Nine Months Ended December 31, 2025 (April 1, 2025 – December 31, 2025)**

(% indicates changes from the previous corresponding period.)

	Net sales		Operating profit		Ordinary profit		Profit	
	Million yen	%	Million yen	%	Million yen	%	Million yen	%
Nine months ended December 31, 2025	136,987	7.4	2,223	28.2	2,473	4.2	1,703	3.3
December 31, 2024	127,569	8.8	1,734	0.9	2,374	4.0	1,648	(34.4)

	Basic earnings per share		Diluted earnings per share	
	Yen		Yen	
Nine months ended December 31, 2025	43.05		42.39	
December 31, 2024	41.07		40.45	

**2. Non-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		Basic earnings per share
	Million yen	%	Million yen	%	Million yen	%	Million yen	%	Yen
Full year	185,400	8.0	2,250	(9.0)	3,710	(8.5)	2,910	–	73.54

(Note) Revisions from the most recently announced financial results forecast: No

Table of Contents - Attachments

1. Overview of Operating Results, etc. ....	2
(1) Overview of Operating Results for the Period under Review .....	2
(2) Overview of Financial Position for the Period under Review .....	2
(3) Explanation of Consolidated Financial Results Forecast and Other Forward-looking Information	3
2. Quarterly Consolidated Financial Statements and Principal Notes .....	4
(1) Quarterly Consolidated Balance Sheet .....	4
(2) Quarterly Consolidated Statements of Income and Comprehensive Income .....	6
Quarterly Consolidated Statement of Income .....	6
Nine Months Ended December 31 .....	6
Quarterly Consolidated Statement of Comprehensive Income .....	7
Nine Months Ended December 31 .....	7
(3) Notes to Quarterly Consolidated Financial Statements .....	8
(Notes Concerning Segment Information) .....	8
(Revenue Recognition) .....	9
(Notes in Case of Significant Changes in Shareholders' Equity) .....	9
(Notes on Going Concern Assumption) .....	9
(Notes on Consolidated Statements of Cash Flows) .....	10

## 1. Overview of Operating Results, etc.

### (1) Overview of Operating Results for the Period under Review

During the nine months ended December 31, 2025, the global economy continued to grow solidly, underpinned by countries' responses to Trump tariffs and increasing demand for AI, even as the impact of the tariffs was expected to become apparent. The Japanese economy also recovered slowly, despite the impact of the U.S. trade policy, mainly on the automobile industry.

In the secondary aluminium alloy industry, demand remained solid, particularly for the automobile and transportation equipment-related customers, who are our major customers. However, inventory adjustments were observed in some areas. Furthermore, while global new car sales generally remained at the previous year's level, intensifying competition and changes in policy and subsidy trends, particularly in the EV market, caused mixed impacts across regions and vehicle types. Meanwhile, the high scrap price persisted due to reduced aluminium scrap generation and soaring export prices, affecting the revenue environment.

Amid this business environment, the Group's consolidated net sales for the nine months ended December 31, 2025 amounted to a combined total of ¥232,540 million (up 9.1% year on year), including ¥139,763 million in secondary aluminium alloy ingots (up 2.6% year on year) and ¥92,776 million in merchandise and raw materials (up 20.5% year on year). This was driven by U.S. interest rate cuts and also by rising LME prices reflecting supply concerns and demand expectations stemming from China's aluminum production restrictions and soaring electricity prices in Europe.

Regarding revenues, in Japan, it was supported by steady demand for finished goods and merchandise, despite a domestic increase in raw material costs. Furthermore, overseas revenue is also reaching its recovery trajectory, driven by improved profitability at the subsidiary in Thailand and progress in sales price adjustments and material substitutions at the subsidiary in India. As a result, operating profit was ¥4,529 million (up 28.1% year on year), ordinary profit was ¥2,990 million (up 8.5% year on year), and profit attributable to owners of parent was ¥1,837 million (up 24.6% year on year).

Situations of respective business segments are as follows.

The secondary aluminium alloy business, as in revenues explanation, posted net sales of ¥229,292 million (up 8.9% year on year) and operating profit of ¥4,133 million (up 25.3% year on year). The others segment posted net sales of ¥4,362 million (up 16.1% year on year) and operating profit of ¥393 million (up 68.2% year on year), as the die-cast products business performed steadily.

### (2) Overview of Financial Position for the Period under Review

#### 1) Current Assets

The balance of current assets as of December 31, 2025 was ¥136,261 million, up ¥8,571 million from the end of the previous fiscal year. This was mainly due to respective increases of ¥883 million in cash and deposits, ¥4,253 million in notes and accounts receivable - trade, ¥1,042 million in merchandise and finished goods, and ¥2,106 million in raw materials and supplies.

#### 2) Non-current Assets

The balance of non-current assets as of December 31, 2025 was ¥35,934 million, up ¥327 million from the end of the previous fiscal year. This was mainly due to an increase of ¥1,568 million in investment securities and respective decreases of ¥314 million in property, plant and equipment and ¥896 million in "other" under investments and other assets.

#### 3) Current Liabilities

The balance of current liabilities as of December 31, 2025 was ¥89,089 million, up ¥10,585 million from the end of the previous fiscal year. This was mainly due to respective increases of ¥2,439 million in notes and

accounts payable - trade and ¥9,973 million in short-term borrowings, and a decrease of ¥896 million in accounts payable - other.

4) Non-current Liabilities

The balance of non-current liabilities as of December 31, 2025 was ¥10,911 million, down ¥167 million from the end of the previous fiscal year. This was mainly due to an increase of ¥281 million in deferred tax liabilities and a decrease of ¥435 million in long-term borrowings.

5) Net Assets

The balance of net assets as of December 31, 2025 was ¥72,194 million, down ¥1,518 million from the end of the previous fiscal year. This was mainly due to an increase of ¥984 million in valuation difference on available-for-sale securities and respective decreases of ¥339 million in retained earnings and ¥1,987 million in foreign currency translation adjustment.

(3) Explanation of Consolidated Financial Results Forecast and Other Forward-looking Information

There are no changes to the consolidated financial results forecasts for the fiscal year ending March 31, 2026, which were disclosed on May 14, 2025 as part of the “Consolidated Financial Results for the Fiscal Year Ended March 31, 2025 [Japanese GAAP].”

## 2. Quarterly Consolidated Financial Statements and Principal Notes

### (1) Quarterly Consolidated Balance Sheet

(Million yen)

	As of March 31, 2025	As of December 31, 2025
<b>Assets</b>		
Current assets		
Cash and deposits	7,341	8,225
Notes and accounts receivable - trade	64,088	68,342
Merchandise and finished goods	22,481	23,524
Work in process	162	154
Raw materials and supplies	29,066	31,173
Other	4,562	4,854
Allowance for doubtful accounts	(14)	(12)
Total current assets	127,689	136,261
Non-current assets		
Property, plant and equipment		
Buildings and structures	21,610	21,499
Accumulated depreciation and impairment	(11,745)	(12,113)
Buildings and structures, net	9,865	9,385
Machinery, equipment and vehicles	39,453	40,829
Accumulated depreciation and impairment	(30,160)	(31,004)
Machinery, equipment and vehicles, net	9,292	9,825
Tools, furniture and fixtures	2,330	2,385
Accumulated depreciation and impairment	(1,894)	(1,984)
Tools, furniture and fixtures, net	435	400
Land	4,323	4,315
Leased assets	2,233	2,084
Accumulated depreciation and impairment	(602)	(605)
Leased assets, net	1,631	1,479
Construction in progress	590	417
Total property, plant and equipment	26,138	25,824
Intangible assets	224	196
Investments and other assets		
Investment securities	5,519	7,088
Long-term loans receivable	3	3
Retirement benefit asset	906	909
Deferred tax assets	440	420
Other	2,723	1,826
Allowance for doubtful accounts	(349)	(334)
Total investments and other assets	9,243	9,914
Total non-current assets	35,606	35,934
Total assets	163,295	172,195

Daiki Aluminium Industry Co., Ltd. (5702)  
Consolidated Financial Results for the Nine Months Ended December 31, 2025

(Million yen)

	As of March 31, 2025	As of December 31, 2025
<b>Liabilities</b>		
Current liabilities		
Notes and accounts payable - trade	12,520	14,959
Short-term borrowings	59,771	69,745
Accounts payable - other	2,589	1,692
Income taxes payable	493	284
Accrued consumption taxes	375	233
Accrued expenses	1,421	1,339
Provision for bonuses	302	363
Other	1,030	471
Total current liabilities	78,504	89,089
Non-current liabilities		
Long-term borrowings	7,309	6,874
Provision for retirement benefits for directors (and other officers)	11	12
Retirement benefit liability	448	452
Lease liabilities	187	165
Asset retirement obligations	302	305
Deferred tax liabilities	2,672	2,953
Other	146	146
Total non-current liabilities	11,079	10,911
Total liabilities	89,583	100,001
Net assets		
Shareholders' equity		
Share capital	6,346	6,346
Capital surplus	8,773	8,773
Retained earnings	48,315	47,976
Treasury shares	(2,387)	(2,387)
Total shareholders' equity	61,048	60,708
Accumulated other comprehensive income		
Valuation difference on available-for-sale securities	2,001	2,985
Deferred gains or losses on hedges	20	11
Foreign currency translation adjustment	9,633	7,646
Remeasurements of defined benefit plans	221	142
Total accumulated other comprehensive income	11,877	10,785
Share acquisition rights	142	142
Non-controlling interests	644	556
Total net assets	73,712	72,194
Total liabilities and net assets	163,295	172,195

Daiki Aluminium Industry Co., Ltd. (5702)  
Consolidated Financial Results for the Nine Months Ended December 31, 2025

(2) Quarterly Consolidated Statements of Income and Comprehensive Income

Quarterly Consolidated Statement of Income

Nine Months Ended December 31

(Million yen)

	For the nine months ended December 31, 2024	For the nine months ended December 31, 2025
Net sales	213,127	232,540
Cost of sales	203,222	221,563
Gross profit	9,904	10,976
Selling, general and administrative expenses		
Transportation costs	2,585	2,666
Provision of allowance for doubtful accounts	3	-
Provision for retirement benefits for directors (and other officers)	0	1
Provision for bonuses	81	78
Other	3,697	3,701
Total selling, general and administrative expenses	6,367	6,446
Operating profit	3,536	4,529
Non-operating income		
Interest income	88	119
Dividend income	194	139
Technical advisory fee income	4	0
Gain on sales of iron scrap	97	67
Other	272	182
Total non-operating income	657	510
Non-operating expenses		
Interest expenses	1,142	1,294
Share of loss of entities accounted for using equity method	85	272
Foreign exchange losses	149	392
Other	60	91
Total non-operating expenses	1,437	2,050
Ordinary profit	2,756	2,990
Extraordinary income		
Gain on sale of non-current assets	9	9
Total extraordinary income	9	9
Extraordinary losses		
Loss on sale and retirement of non-current assets	79	86
Total extraordinary losses	79	86
Profit before income taxes	2,686	2,913
Income taxes - current	1,110	1,198
Income taxes - deferred	152	(88)
Total income taxes	1,263	1,109
Profit	1,422	1,803
Loss attributable to non-controlling interests	(52)	(33)
Profit attributable to owners of parent	1,474	1,837

Daiki Aluminium Industry Co., Ltd. (5702)  
Consolidated Financial Results for the Nine Months Ended December 31, 2025

Quarterly Consolidated Statement of Comprehensive Income  
Nine Months Ended December 31

(Million yen)

	For the nine months ended December 31, 2024	For the nine months ended December 31, 2025
Profit	1,422	1,803
Other comprehensive income		
Valuation difference on available-for-sale securities	66	984
Deferred gains or losses on hedges	117	(9)
Foreign currency translation adjustment	1,491	(2,022)
Remeasurements of defined benefit plans, net of tax	(81)	(79)
Share of other comprehensive income of entities accounted for using equity method	48	(6)
Total other comprehensive income	1,643	(1,133)
Comprehensive income	3,066	670
Comprehensive income attributable to		
Comprehensive income attributable to owners of parent	3,120	745
Comprehensive income attributable to non-controlling interests	(53)	(75)

Daiki Aluminium Industry Co., Ltd. (5702)  
Consolidated Financial Results for the Nine Months Ended December 31, 2025

(3) Notes to Quarterly Consolidated Financial Statements  
(Notes Concerning Segment Information)

[Segment information]

I. Nine months ended December 31, 2024

Information on net sales and income (loss) by reportable segment

(Million yen)

	Reportable segment	Others (Note 1)	Total	Adjustment (Note 2)	Amount recorded in Quarterly Consolidated Statement of Income (Note 3)
	Secondary aluminium alloy				
Net sales					
Net sales to outside customers	209,418	3,708	213,127	–	213,127
Inter-segment net sales or transfers	1,171	49	1,221	(1,221)	–
Total	210,590	3,758	214,348	(1,221)	213,127
Segment income	3,299	233	3,533	3	3,536

- (Notes)
1. “Others” is a business segment not categorized in the reportable segment. They include die-cast products business and aluminium melting furnace business.
  2. The segment income adjustment of ¥3 million includes intersegment transactions elimination of ¥3 million.
  3. Segment income is adjusted to the operating profit figure on the Quarterly Consolidated Statement of Income.

II. Nine months ended December 31, 2025

Information on net sales and income (loss) by reportable segment

(Million yen)

	Reportable segment	Others (Note 1)	Total	Adjustment (Note 2)	Amount recorded in Quarterly Consolidated Statement of Income (Note 3)
	Secondary aluminium alloy				
Net sales					
Net sales to outside customers	228,216	4,323	232,540	–	232,540
Inter-segment net sales or transfers	1,076	39	1,115	(1,115)	–
Total	229,292	4,362	233,655	(1,115)	232,540
Segment income	4,133	393	4,526	2	4,529

- (Notes)
1. “Others” is a business segment not categorized in the reportable segment. They include die-cast products business and aluminium melting furnace business.
  2. The segment income adjustment of ¥2 million includes intersegment transactions elimination of ¥2 million.
  3. Segment income is adjusted to the operating profit figure on the Quarterly Consolidated Statement of Income.

Daiki Aluminium Industry Co., Ltd. (5702)  
Consolidated Financial Results for the Nine Months Ended December 31, 2025

(Revenue Recognition)

Information on disaggregation of revenue from contracts with customers

Nine months ended December 31, 2024

(Million yen)

	Reportable segment	Others (Note)	Total
	Secondary aluminium alloy		
Japan	106,349	2,036	108,386
Asia (excluding Japan)	101,544	1,671	103,216
Europe	15	–	15
Other	1,509	–	1,509
Revenue from contracts with customers	209,418	3,708	213,127
Sales to outside customers	209,418	3,708	213,127

(Note) “Others” is a business segment not categorized in the reportable segment. They include die-cast products business and aluminium melting furnace business.

Nine months ended December 31, 2025

(Million yen)

	Reportable segment	Others (Note)	Total
	Secondary aluminium alloy		
Japan	114,052	1,899	115,951
Asia (excluding Japan)	112,857	2,424	115,282
Europe	158	–	158
Other	1,148	–	1,148
Revenue from contracts with customers	228,216	4,323	232,540
Sales to outside customers	228,216	4,323	232,540

(Note) “Others” is a business segment not categorized in the reportable segment. They include die-cast products business and aluminium melting furnace business.

(Notes in Case of Significant Changes in Shareholders’ Equity)

Not applicable.

(Notes on Going Concern Assumption)

Not applicable.

Daiki Aluminium Industry Co., Ltd. (5702)  
Consolidated Financial Results for the Nine Months Ended December 31, 2025

(Notes on Consolidated Statements of Cash Flows)

The Company did not prepare quarterly consolidated statements of cash flows for the nine months ended December 31, 2025. Depreciation for the nine months ended December 31 (including amortization related to intangible assets excluding goodwill and long-term prepaid expenses) is as follows.

	Nine months ended December 31, 2024	Nine months ended December 31, 2025
Depreciation	¥2,900 million	¥2,842 million