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Summary of Consolidated Financial Results for the First Quarter of the Fiscal Year Ending March 31, 2026 (Under Japanese GAAP)

August 13, 2025

Company name:	Koukandekirukun, inc.
Stock exchange listings:	Tokyo Stock Exchange
Stock code:	7695
URL:	https://www.dekirukun.co.jp/co/
Representative:	Masaru Kurihara, President and CEO
Contact:	Koji Sato, Executive Vice President and Head of Corporate
TEL:	+81-3-6427-5381
Scheduled date for dividend payment:	None
Supplementary materials for financial summaries:	Yes
Financial results briefing:	Yes

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

1. Consolidated Financial Results for the Three Months of the Fiscal Year Ending March 31, 2026 (from April 01, 2025 to June 30, 2025)

(1) Consolidated operating results (Cumulative)

(Percentage indicate YoY changes)

	Revenue		Operating profit		Ordinary profit		Profit attributable to owners of parent	
	Million yen	%	Million yen	%	Million yen	%	Million yen	%
Three months ended June 30, 2025	2,548	15.9	(131)	-	(128)	-	(88)	-
June 30, 2024	2,198	35.2	(28)	-	(22)	-	(18)	-

(Note) Comprehensive income For the three months ended March 31, 2026: (89) million yen (- %) For the three months ended March 31, 2025: (18) million yen (- %)

	Basic earnings per share	Diluted earnings per share
	Yen	Yen
Three months ended June 30, 2025	(37.43)	-
June 30, 2024	(8.33)	-

(2) Consolidated financial positions

	Total assets	Equity	Equity ratio
	Million yen	Million yen	%
As of June 30, 2025	3,834	1,608	41.6
March 31, 2025	3,975	1,690	42.3

(Reference) Owner's equity As of the first quarter of the fiscal year ending March 2026: 1,596 million yen As of the fiscal year ended March 2025: 1,683 million yen

2. Cash Dividends

	Annual dividends per share				
	End of 1Q	End of 2Q	End of 3Q	End of period	Total
	Yen	Yen	Yen	Yen	Yen
Fiscal year ended March 31, 2025	-	0.00	-	0.00	0.00
Fiscal year ending March 31, 2026	-				
Fiscal year ending March 31, 2026 (Forecast)		0.00	-	0.00	0.00

(Note) Presence or absence of revisions from the most recently announced dividend forecast: None

3. Consolidated Earnings Forecasts for FY2026 (April 1, 2025 through March 31, 2026)

(Percentages indicate YoY changes)

	Revenue		Operating profit		Ordinary profit		Profit attributable to owners of parent		Basic earnings per share
	Million yen	%	Million yen	%	Million yen	%	Million yen	%	
Fiscal year ending March 31, 2026	12,200	18.5	200	22.5	200	14.4	110	21.1	Yen 46.32

(Note) Correction of financial forecast from the most recent financial forecast: None

* Notes

(1) Significant changes in the scope of consolidation during the period: None

(2) Application of specific accounting for the consolidated quarterly financial statements: Yes

(3) Changes in accounting policies, Changes in accounting estimates, Retrospective restatement

(i) Changes in accounting policies based on revisions of accounting standard : None

(ii) Changes in accounting policies other than (i) above : None

(iii) Changes in accounting estimates : None

(iv) Retrospective restatement : None

(4) Outstanding shares (common stock)

(i) Outstanding shares at the end of the period (including treasury shares)

As of June 30, 2025	2,377,500 shares
As of March 31, 2025	2,375,100 shares

(ii) Treasury shares at the end of the period

As of June 30, 2025	210 shares
As of March 31, 2025	210 shares

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

Three months ended June 30, 2025	2,377,118 shares
Three months ended June 30, 2024	2,274,216 shares

※ Review of attached consolidated quarterly financial statements by a certified public accountant or an audit firm: None

* Notes regarding the appropriate use of forecasts and other special items

(Cautionary Statement Regarding Forward-Looking Statements) The forward-looking statements such as earnings forecasts contained in this document are based on information currently available to the Company and on certain assumptions that are deemed reasonable. They are not intended as a guarantee of achievement by the Company. Actual results may differ significantly due to various factors. For the conditions underlying the forecasts and notes on the use of forecasts, please refer to the attached document, page 3, "1. Qualitative Information on the Quarterly Financial Results (3) Explanation of Consolidated Forecasts and Other Forward-Looking Information." (How to Obtain Supplementary Materials for the Quarterly Financial Results) The Company will hold a financial results briefing for individual investors on August 29, 2025 (Friday). The supplementary materials for the quarterly financial results to be used at this briefing will be posted on the Company's website (<https://www.dekirukun.co.jp/co/ir/>) on the same day as the disclosure of the financial results summary.

Quarterly Consolidated Financial Statements

(1) Quarterly Consolidated Balance Sheets

(Unit: Thousands of yen)

	Previous fiscal year (March 31, 2025)	For the three months ended (June 30, 2025)
Assets		
Current assets		
Cash and deposit	832,654	698,544
Accounts receivable - trade, and contract assets	785,871	663,222
Merchandise	358,310	368,944
Work in process	7,536	10,898
Prepaid expenses	85,870	93,003
Income taxes refund receivable	-	9,819
Consumption taxes refund receivable	18,019	23,809
Other	32,763	45,265
Total current asset	2,121,026	1,913,508
Non-current assets		
Property, plant, and equipment		
Buildings	149,519	149,519
Accumulated depreciation	(42,692)	(45,799)
Buildings, net	106,827	103,719
Machinery and equipment	306	306
Accumulated depreciation	(306)	(306)
Machinery and equipment, net	0	0
Tools, furniture and fixtures	46,710	48,255
Accumulated depreciation	(20,070)	(21,857)
Tools, furniture and fixtures, net	26,640	26,397
Vehicles	14,477	15,727
Accumulated depreciation	(7,963)	(8,633)
Vehicles, net	6,514	7,093
Total property, plant and equipment, net	139,982	137,211
Intangible assets		
Goodwill	413,967	399,935
Software	61,811	107,679
Software in progress	500,108	525,350
Total intangible assets	975,887	1,032,965
Investment Other assets		
Investment securities	16,188	15,649
Investments in capital	500	500
Long-term prepaid expenses	201,024	222,731
Leasehold and guarantee deposits	125,193	123,873
Insurance funds	334,267	285,770
Deferred tax assets	57,648	98,501
Others	4,000	4,000
Total investment and other assets	738,822	751,026
Total non-current assets	1,854,692	1,921,203
Total assets	3,975,718	3,834,712

(Unit: Thousands of yen)

	Previous fiscal year (March 31, 2025)	For the three months ended (June 30, 2025)
Liabilities		
Current liabilities		
Trade payables	711,238	671,829
Short-term borrowings	230,000	230,000
Current portion of long-term borrowings	139,839	118,778
Accounts payable - Others	12,462	291
Accrued expenses	305,990	342,410
Contract liabilities	277,420	297,547
Income taxes payable	46,194	4,576
Accrued consumption taxes	40,792	24,501
Provision for bonuses	58,337	76,769
Provision for shareholder benefit program	22,991	16,041
Other	38,527	60,814
Total current liabilities	1,883,792	1,843,559
Non-current liabilities		
Long-term borrowings	221,144	201,392
Provision for retirement benefits for directors (and Others officers)	8,749	9,843
Other	171,419	171,458
Total non-current liabilities	401,313	382,694
Total liabilities	2,285,106	2,226,253
Net assets		
Shareholders' equity		
Share capital	425,954	427,142
Capital surplus	345,954	347,142
Retained earnings	912,188	823,227
Treasury shares	(865)	(865)
Total shareholders' equity	1,683,232	1,596,647
Accumulated other comprehensive income		
Foreign currency translation adjustment	-	(1,016)
Total accumulated other comprehensive income	-	(1,016)
Share acquisition rights	7,380	12,827
Total net assets	1,690,612	1,608,458
Total liabilities and net assets	3,975,718	3,834,712

(2) Quarterly Consolidated Statements of Income

For the three months ended

(Unit: Thousands of yen)

	For the three months ended [previous first quarter] (From April 1, 2024 As of June 30, 2024	For the three months ended From April 1, 2025 until June 30, 2025
Revenue	2,198,505	2,548,774
Cost of sales	1,702,341	2,027,472
Gross profit	496,163	521,301
Selling, general and administrative expenses	524,322	652,393
Operating loss (-)	(28,159)	(131,091)
Non-operating income		
Interest income	9	51
Foreign exchange gains	1,182	972
Government grant income	3,686	-
Insurance claim income	-	2,125
Cashback income	-	351
Advertising revenue	507	568
Miscellaneous income	944	10
Total non-operating income	6,329	4,080
Non-operating expenses		
Interest expense	688	1,845
Total non-operating expenses	688	1,845
Ordinary loss (-)	(22,517)	(128,856)
Quarterly loss before income taxes (-)	(22,517)	(128,856)
Income taxes	(3,562)	(39,895)
Quarterly net loss (-)	(18,955)	(88,960)
Quarterly net loss attributable to owners of the parent (-)	(18,955)	(88,960)