

Translation

Notice: This document is an excerpt translation of the original Japanese document and is only for reference purposes. In the event of any discrepancy between this translated document and the original Japanese document, the latter shall prevail.

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

January 30, 2026

Company name: DAIKEN MEDICAL CO., LTD.
 Stock exchange listing: Tokyo
 Stock code: 7775 URL <https://daiken-iki.co.jp>
 Representative: President Keiichi Yamada
 Vice President, Chief of Headquarters Masayuki Yamada TEL 06-6231-9917
 Business Administration Division
 Inquiries: Vice President, Chief of Headquarters Masayuki Yamada TEL 06-6231-9917
 Business Administration Division
 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. Non-consolidated financial results for the nine months ended December 31, 2025 (from April 1, 2025 to December 31, 2025)

(1) Non-consolidated operating results (cumulative)

Percentages indicate year-on-year changes

	Net sales		Operating profit		Ordinary profit		Profit	
	Millions of yen	%	Millions of yen	%	Millions of yen	%	Millions of yen	%
Nine months ended December 31, 2025	7,880	2.8	1,115	(15.2)	1,115	(15.2)	840	(12.2)
Nine months ended December 31, 2024	7,665	3.5	1,315	6.3	1,315	5.8	957	7.8

	Earnings per share		Diluted earnings per share	
	Yen		Yen	
Nine months ended December 31, 2025	29.27		–	
Nine months ended December 31, 2024	33.32		–	

(2) Non-consolidated financial position

	Total assets	Net assets	Equity ratio
	Millions of yen	Millions of yen	%
As of December 31, 2025	11,110	7,696	69.0
As of March 31, 2025	11,181	7,515	66.9

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 March 31, 2025	–	9.00	–	14.00	23.00
Year ending March 31, 2026	–	9.00	–		
Year ending March 31, 2026 (Forecast)				11.00	20.00

3. Forecast of non-consolidated financial results for the year ending March 31, 2026 (from April 1, 2025 to March 31, 2026)

Percentages indicate year-on-year changes

	Net sales		Operating profit		Ordinary profit		Profit		Earnings per share
	Millions of yen	%	Millions of yen	%	Millions of yen	%	Millions of yen	%	Yen
Full year	10,200	2.5	1,250	(17.3)	1,250	(17.2)	880	(19.8)	30.63

4. Notes

(1) Application of special accounting methods for preparing quarterly non-consolidated financial statements: Yes

(2) 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

(3) 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	31,840,000 shares	As of March 31, 2025	31,840,000 shares
-------------------------	-------------------	----------------------	-------------------

Number of treasury shares at the end of the period

As of December 31, 2025	3,111,563 shares	As of March 31, 2025	3,111,563 shares
-------------------------	------------------	----------------------	------------------

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

Nine months ended December 31, 2025	28,728,437 shares	Nine months ended December 31, 2024	28,728,437 shares
-------------------------------------	-------------------	-------------------------------------	-------------------

Quarterly non-consolidated financial statements
Non-consolidated balance sheets

(Thousands of yen)

	As of March 31, 2025	As of December 31, 2025
Assets		
Current assets		
Cash and deposits	2,995,993	2,383,526
Notes and accounts receivable - trade	1,177,711	1,457,344
Electronically recorded monetary claims - operating	1,293,656	1,355,214
Finished goods	914,556	970,742
Work in process	102,094	72,150
Raw materials	413,414	417,962
Other	87,682	174,251
Allowance for doubtful accounts	(94)	(94)
Total current assets	6,985,015	6,831,097
Non-current assets		
Property, plant and equipment		
Buildings, net	1,706,701	1,654,680
Land	1,703,670	1,703,670
Other, net	520,864	655,386
Total property, plant and equipment	3,931,237	4,013,738
Intangible assets	12,888	11,031
Investments and other assets		
Deferred tax assets	183,525	188,660
Other	93,063	90,885
Allowance for doubtful accounts	(24,650)	(24,650)
Total investments and other assets	251,937	254,895
Total non-current assets	4,196,063	4,279,664
Total assets	11,181,079	11,110,762

(Thousands of yen)

	As of March 31, 2025	As of December 31, 2025
Liabilities		
Current liabilities		
Notes and accounts payable - trade	542,868	529,655
Electronically recorded obligations - operating	510,186	559,040
Short-term borrowings	720,000	920,000
Current portion of long-term borrowings	480,033	390,042
Income taxes payable	198,032	94,103
Accrued expenses	69,930	92,634
Other	308,933	263,365
Total current liabilities	2,829,984	2,848,841
Non-current liabilities		
Long-term borrowings	818,390	540,902
Other	16,717	24,998
Total non-current liabilities	835,107	565,900
Total liabilities	3,665,091	3,414,741
Net assets		
Shareholders' equity		
Share capital	495,875	495,875
Capital surplus	400,875	400,875
Retained earnings	8,414,446	8,594,479
Treasury shares	(1,826,584)	(1,826,584)
Total shareholders' equity	7,484,611	7,664,644
Share acquisition rights	31,375	31,375
Total net assets	7,515,987	7,696,020
Total liabilities and net assets	11,181,079	11,110,762

Non-consolidated statements of income (cumulative)

(Thousands of yen)

	Nine months ended December 31, 2024	Nine months ended December 31, 2025
Net sales	7,665,784	7,880,907
Cost of sales	4,443,113	4,811,410
Gross profit	3,222,670	3,069,496
Selling, general and administrative expenses	1,906,715	1,953,911
Operating profit	1,315,954	1,115,585
Non-operating income		
Interest income	0	947
Commission income	821	833
Compensation income	1,190	771
Insurance claim income	2,186	813
Foreign exchange gains	–	2,961
Gain on forfeiture of unclaimed dividends	782	617
Gain on sale of scraps	315	445
Miscellaneous income	376	351
Total non-operating income	5,672	7,741
Non-operating expenses		
Interest expenses	6,324	8,032
Other	293	–
Total non-operating expenses	6,618	8,032
Ordinary profit	1,315,008	1,115,294
Extraordinary income		
Gain on reversal of share acquisition rights	404	–
Total extraordinary income	404	–
Extraordinary losses		
Loss on retirement of non-current assets	818	4,378
Total extraordinary losses	818	4,378
Profit before income taxes	1,314,595	1,110,916
Income taxes	357,311	270,129
Profit	957,284	840,787