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Consolidated Financial Results for the Three Months Ended June 30, 2025 [Japanese GAAP]

August 1, 2025

Company name: DAIICHI JITSUGYO CO., LTD.
 Stock exchange listing: Tokyo Stock Exchange
 Code number: 8059
 URL: <https://www.djk.co.jp/>
 Representative: Yuji Funawatari, President & COO
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 Scheduled date to commence dividend payments: –
 Preparation of supplementary material on financial results: Yes
 Holding of financial results briefing: None

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

1. Consolidated Financial Results for the Three Months Ended June 30, 2025 (April 1, 2025 - June 30, 2025)

(1) Consolidated Operating Results (cumulative) (% indicates changes from the previous corresponding period.)

	Net sales		Operating income		Ordinary income		Profit attributable to owners of parent
Three months ended	Million yen	%	Million yen	%	Million yen	%	Million yen
June 30, 2025	49,489	14.1	2,501	19.2	2,488	35.6	1,745
June 30, 2024	43,372	26.1	2,098	203.8	1,835	160.0	1,084

(Note) Comprehensive income: Three months ended June 30, 2025: ¥2,008 million [(5.7)%]

Three months ended June 30, 2024: ¥2,128 million [(11.1)%]

	Basic earnings per share	Diluted earnings per share
Three months ended	Yen	Yen
June 30, 2025	54.74	54.58
June 30, 2024	34.21	34.10

(2) Consolidated Financial Position

	Total assets	Net assets	Equity ratio
	Million yen	Million yen	%
As of June 30, 2025	165,311	80,234	48.4
As of March 31, 2025	171,373	79,852	46.5

(Reference) Equity: As of June 30, 2025: ¥80,085 million

As of March 31, 2025: ¥79,687 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	—	41.00	—	51.00	92.00
Fiscal year ending March 31, 2026	—				
Fiscal year ending March 31, 2026 (Forecasts)		51.00	—	57.00	108.00

(Note) Revision to the forecasts for dividends announced most recently: None

Dividends for the Fiscal year ended March 31, 2025 : ordinary dividend of 43.00 yen

: special dividend of 8.00 yen

3. Consolidated Financial Forecasts for the Fiscal Year Ending March 31, 2026 (April 1, 2025 - March 31, 2026)

(% indicates changes from the previous corresponding period.)

	Net sales		Operating income		Ordinary income		Profit attributable to owners of parent	Basic earnings per share
	Million yen	%	Million yen	%	Million yen	%	Million yen	Yen
Full year	220,000	(0.8)	12,000	(8.4)	12,300	(9.5)	8,600	(2.7)
								269.64

(Note) Revision to the financial forecasts announced most recently: None

*** Notes:**

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

(2) Accounting methods adopted particularly for the preparation of quarterly consolidated financial statements: None

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

1) Changes in accounting policies due to the revision of accounting standards: None

2) Changes in accounting policies other than 1) above: None

3) Changes in accounting estimates: None

4) Retrospective restatement: None

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

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

June 30, 2025: 32,759,200 shares

March 31, 2025: 32,759,200 shares

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

June 30, 2025: 851,885 shares

March 31, 2025: 876,844 shares

3) Average number of shares during the period:

Three months ended June 30, 2025: 31,893,968 shares

Three months ended June 30, 2024: 31,717,302 shares

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

* Explanation of the proper use of financial forecasts and other notes

The earnings forecasts and other forward-looking statements herein are based on information currently available to the Company and certain assumptions deemed reasonable, and the Company does not promise the achievement of these forecasts. Actual results may differ significantly from these forecasts due to a wide range of factors.

Quarterly Consolidated Financial Statements
(1) Quarterly Consolidated Balance Sheet

(Million yen)

	As of March 31, 2025	As of June 30, 2025
Assets		
Current assets		
Cash and deposits	35,960	37,841
Notes and accounts receivable - trade, and contract assets	37,631	31,136
Electronically recorded monetary claims	14,048	14,848
Merchandise and finished goods	22,216	23,219
Work in process	1,716	1,985
Raw materials and supplies	881	829
Advance payments to suppliers	26,950	25,534
Other	10,640	7,548
Allowance for doubtful accounts	(105)	(102)
Total current assets	149,940	142,841
Fixed assets		
Tangible fixed assets	3,343	3,291
Intangible fixed assets	2,087	2,092
Investment and other assets		
Investment securities	12,709	13,569
Retirement benefit asset	1,232	1,462
Deferred tax assets	672	695
Other	1,547	1,518
Allowance for doubtful accounts	(158)	(159)
Total investment and other assets	16,002	17,085
Total fixed assets	21,433	22,469
Total assets	171,373	165,311
Liabilities		
Current liabilities		
Notes and accounts payable	31,977	32,447
Short-term bank loans	2,220	2,190
Income taxes payable	1,917	354
Advances received	36,565	36,600
Provisions	2,664	1,357
Other	12,432	7,546
Total current liabilities	87,777	80,496
Long-term liabilities		
Deferred tax liabilities	2,523	3,365
Provisions	32	24
Retirement benefit liability	562	551
Other	625	639
Total long-term liabilities	3,743	4,580
Total liabilities	91,521	85,076

(Million yen)

	As of March 31, 2025	As of June 30, 2025
Net assets		
Shareholders' equity		
Common stock	5,105	5,105
Capital surplus	3,787	3,787
Retained earnings	62,792	62,905
Treasury stock	(858)	(833)
Total shareholders' equity	70,826	70,965
Accumulated other comprehensive income		
Unrealized gain on available-for-sale securities	3,854	4,151
Deferred gain or loss on derivatives under hedge accounting	564	1,003
Foreign currency translation adjustments	4,268	3,648
Remeasurements of defined benefit plans	172	316
Total accumulated other comprehensive income	8,860	9,119
Stock acquisition rights	78	59
Non-controlling interests	86	89
Total net assets	79,852	80,234
Total liabilities and net assets	171,373	165,311

(2) Quarterly Consolidated Statements of Income and Comprehensive Income

Quarterly Consolidated Statements of Income

Three Months Ended June 30

(Million yen)

	For the three months ended June 30, 2024	For the three months ended June 30, 2025
Net sales	43,372	49,489
Cost of sales	35,452	40,880
Gross profit	7,920	8,609
Selling, general and administrative expenses	5,821	6,107
Operating income	2,098	2,501
Non-operating income		
Interest received	23	31
Dividend income	237	195
Purchase discounts	38	44
Other	74	34
Total non-operating income	374	305
Non-operating expenses		
Interest expenses	11	9
Share of loss of entities accounted for using equity method	24	24
Commission expenses	32	27
Foreign exchange losses	557	216
Other	11	41
Total non-operating expenses	637	318
Ordinary income	1,835	2,488
Extraordinary loss		
Loss on valuation of investment securities	0	—
Total extraordinary loss	0	—
Income before income taxes	1,835	2,488
Income taxes	243	323
Deferred taxes	510	417
Total income taxes	754	740
Profit	1,080	1,748
Profit (loss) attributable to non-controlling interests	(4)	2
Profit attributable to owners of parent	1,084	1,745

Quarterly Consolidated Statements of Comprehensive Income

Three Months Ended June 30

(Million yen)

	For the three months ended June 30, 2024	For the three months ended June 30, 2025
Profit	1,080	1,748
Other comprehensive income		
Unrealized gain or loss on available-for-sale securities	(284)	296
Deferred gain or loss on derivatives under hedge accounting	180	438
Foreign currency translation adjustment	1,158	(618)
Remeasurements of defined benefit plans	(6)	143
Total other comprehensive income	1,047	259
Comprehensive income	2,128	2,008
Comprehensive income attributable to		
Comprehensive income attributable to owners of parent	2,131	2,004
Comprehensive income attributable to non-controlling interests	(2)	3

(3) Quarterly Consolidated Statements of Cash Flows

(Million yen)

	For the three months ended June 30, 2025
Cash flows from operating activities	
Income before income taxes	2,488
Depreciation and amortization	272
Share-based payment expenses	37
Amortization of goodwill	28
Increase (decrease) in allowance for doubtful accounts	(1)
Increase (decrease) in provisions	(1,311)
Decrease (increase) in retirement benefit asset	(229)
Increase (decrease) in retirement benefit liability	(10)
Interest and dividend income	(226)
Interest expenses	9
Share of loss (profit) of entities accounted for using equity method	24
Loss (gain) on investments in silent partnerships	35
Decrease (increase) in notes and accounts receivable - trade, and contract assets	5,328
Decrease (increase) in advance payments to suppliers	1,297
Decrease (increase) in inventories	(1,337)
Decrease (increase) in other current assets	3,717
Increase (decrease) in notes and accounts payable-trade	700
Increase (decrease) in advances from customers	261
Increase (decrease) in other current liabilities	(4,769)
Other, net	284
Subtotal	6,600
Interest and dividends received	243
Interest paid	(9)
Income-taxes paid	(1,928)
Net cash (used in) provided by operating activities	4,905
Cash flows from investing activities	
Net decrease (increase) in time deposits	938
Purchase of property, plant and equipment	(100)
Proceeds from sale of property, plant and equipment	0
Purchase of intangible assets	(173)
Purchase of investment securities	(494)
Loan advances	(1)
Proceeds from collection of loans receivable	2
Other, net	(3)
Net cash (used in) provided by investing activities	166
Cash flows from financing activities	
Repayments of long-term borrowings	(30)
Purchase of treasury stock	(0)
Dividends paid	(1,626)
Other, net	(61)
Net cash (used in) provided by financing activities	(1,718)
Foreign currency translation adjustments on cash and cash Equivalents	(474)
Net increase (decrease) in cash and cash equivalents	2,880
Cash and cash equivalents at beginning of year	33,882
Cash and cash equivalents at end of period	36,763