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Consolidated Financial Results for the Six Months Ended September 30, 2025 [Japanese GAAP]

November 6, 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 file semi-annual securities report: November 13, 2025
 Scheduled date to commence dividend payments: November 28, 2025
 Preparation of supplementary material on financial results: Yes
 Holding of financial results briefing: Yes (for institutional investors and analysts)

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

1. Consolidated Financial Results for the Six Months Ended September 30, 2025 (April 1, 2025 - September 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	
Six months ended	Million yen	%	Million yen	%	Million yen	%	Million yen	%
September 30, 2025	107,326	6.0	6,591	7.6	6,705	7.9	4,966	15.8
September 30, 2024	101,288	28.8	6,126	98.0	6,214	104.9	4,290	74.1

(Note) Comprehensive income: Six months ended September 30, 2025: ¥5,854 million [23.1%]

Six months ended September 30, 2024: ¥4,757 million [(7.2)%]

	Basic earnings per share	Diluted earnings per share
Six months ended	Yen	Yen
September 30, 2025	155.63	155.22
September 30, 2024	135.23	134.80

(2) Consolidated Financial Position

	Total assets	Net assets	Equity ratio
	Million yen	Million yen	%
As of September 30, 2025	164,764	84,145	51.0
As of March 31, 2025	171,373	79,852	46.5

(Reference) Equity: As of September 30, 2025: ¥83,960 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	—	51.00			
Fiscal year ending March 31, 2026 (Forecasts)			—	71.00	122.00

(Note) Revision to the forecasts for dividends announced most recently: Yes

For details of the revision to the dividend forecast, please refer to the “Notice Concerning Upward Revision of Financial Forecasts and Year-end Dividend Forecasts (increase in dividend) for Fiscal Year 2025” announced today (November 6, 2025).

Year-end 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	225,000	1.5	13,200	0.7	13,500	(0.7)	9,600	8.6
								300.84

(Note) Revision to the financial forecasts announced most recently: Yes

For details of the revision to the financial forecasts, please refer to the “Notice Concerning Upward Revision of Financial Forecasts and Year-end Dividend Forecasts (increase in dividend) for Fiscal Year 2025” announced today (November 6, 2025).

*** Notes:**

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

(2) Accounting methods adopted particularly for the preparation of semi-annual 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):

September 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:

September 30, 2025: 825,819 shares

March 31, 2025: 876,844 shares

3) Average number of shares during the period:

Six months ended September 30, 2025: 31,911,155 shares

Six months ended September 30, 2024: 31,724,477 shares

* Semi-annual financial results reports are exempt from review conducted by certified public accountants or an audit firm.

* 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.

The Company plans to hold a financial results briefing session for institutional investors and analysts online on Friday, November 21, 2025. Reference materials to be distributed at the briefing session will be available on the Company's website promptly after the session.

Semi-annual Consolidated Financial Statements
(1) Semi-annual Consolidated Balance Sheet

(Million yen)

	As of March 31, 2025	As of September 30, 2025
Assets		
Current assets		
Cash and deposits	35,960	39,563
Notes and accounts receivable - trade, and contract assets	37,631	36,203
Electronically recorded monetary claims	14,048	7,974
Merchandise and finished goods	22,216	21,742
Work in process	1,716	2,190
Raw materials and supplies	881	805
Advance payments to suppliers	26,950	23,471
Other	10,640	9,548
Allowance for doubtful accounts	(105)	(114)
Total current assets	149,940	141,386
Fixed assets		
Tangible fixed assets	3,343	3,415
Intangible fixed assets	2,087	2,100
Investment and other assets		
Investment securities	12,709	14,407
Retirement benefit asset	1,232	1,465
Deferred tax assets	672	666
Other	1,547	1,481
Allowance for doubtful accounts	(158)	(159)
Total investment and other assets	16,002	17,861
Total fixed assets	21,433	23,377
Total assets	171,373	164,764
Liabilities		
Current liabilities		
Notes and accounts payable	31,977	27,512
Short-term bank loans	2,220	2,160
Income taxes payable	1,917	1,772
Advances received	36,565	33,926
Provisions	2,664	1,975
Other	12,432	8,737
Total current liabilities	87,777	76,083
Long-term liabilities		
Deferred tax liabilities	2,523	3,239
Provisions	32	26
Retirement benefit liability	562	544
Other	625	723
Total long-term liabilities	3,743	4,534
Total liabilities	91,521	80,618

(Million yen)

	As of March 31, 2025	As of September 30, 2025
Net assets		
Shareholders' equity		
Common stock	5,105	5,105
Capital surplus	3,787	3,820
Retained earnings	62,792	66,132
Treasury stock	(858)	(806)
Total shareholders' equity	70,826	74,250
Accumulated other comprehensive income		
Unrealized gain on available-for-sale securities	3,854	4,845
Deferred gain or loss on derivatives under hedge accounting	564	725
Foreign currency translation adjustments	4,268	3,832
Remeasurements of defined benefit plans	172	305
Total accumulated other comprehensive income	8,860	9,709
Stock acquisition rights	78	59
Non-controlling interests	86	126
Total net assets	79,852	84,145
Total liabilities and net assets	171,373	164,764

(2) Semi-annual Consolidated Statements of Income and Comprehensive Income

Semi-annual Consolidated Statements of Income

Six Months Ended September 30

(Million yen)

	For the six months ended September 30, 2024	For the six months ended September 30, 2025
Net sales	101,288	107,326
Cost of sales	83,406	88,559
Gross profit	17,881	18,766
Selling, general and administrative expenses	11,754	12,175
Operating income	6,126	6,591
Non-operating income		
Interest received	60	63
Dividend income	478	224
Purchase discounts	78	98
Other	116	133
Total non-operating income	734	520
Non-operating expenses		
Interest expenses	23	18
Share of loss of entities accounted for using equity method	8	44
Commission expenses	57	51
Foreign exchange losses	510	185
Other	46	105
Total non-operating expenses	647	405
Ordinary income	6,214	6,705
Extraordinary profit		
Gain on sale of investment securities	82	434
Total extraordinary profit	82	434
Extraordinary loss		
Loss on valuation of investment securities	0	—
Total extraordinary loss	0	—
Income before income taxes	6,296	7,140
Income taxes	1,683	2,009
Deferred taxes	299	130
Total income taxes	1,983	2,140
Profit	4,313	5,000
Profit attributable to non-controlling interests	22	34
Profit attributable to owners of parent	4,290	4,966

Semi-annual Consolidated Statements of Comprehensive Income

Six Months Ended September 30

(Million yen)

	For the six months ended September 30, 2024	For the six months ended September 30, 2025
Profit	4,313	5,000
Other comprehensive income		
Unrealized gain or loss on available-for-sale securities	(883)	990
Deferred gain or loss on derivatives under hedge accounting	(32)	161
Foreign currency translation adjustment	1,374	(429)
Remeasurements of defined benefit plans	(13)	132
Total other comprehensive income	444	854
Comprehensive income	4,757	5,854
Comprehensive income attributable to		
Comprehensive income attributable to owners of parent	4,731	5,815
Comprehensive income attributable to non-controlling interests	25	39

(3) Semi-annual Consolidated Statements of Cash Flows

(Million yen)

	For the six months ended September 30, 2024	For the six months ended September 30, 2025
Cash flows from operating activities		
Income before income taxes	6,296	7,140
Depreciation and amortization	565	556
Share-based payment expenses	19	83
Amortization of goodwill	56	56
Increase (decrease) in allowance for doubtful accounts	32	10
Increase (decrease) in provisions	(297)	(691)
Decrease (increase) in retirement benefit asset	(6)	(233)
Increase (decrease) in retirement benefit liability	3	(17)
Interest and dividend income	(539)	(288)
Interest expenses	23	18
Share of loss (profit) of entities accounted for using equity method	8	44
Loss (gain) on sale of investment securities	(82)	(434)
Loss (gain) on valuation of investment securities	0	—
Loss (gain) on investments in silent partnerships	(59)	62
Decrease (increase) in notes and accounts receivable - trade, and contract assets	14,274	7,249
Decrease (increase) in advance payments to suppliers	(507)	3,431
Decrease (increase) in inventories	(5,739)	(79)
Decrease (increase) in other current assets	(2,068)	1,595
Increase (decrease) in notes and accounts payable-trade	(7,349)	(4,325)
Increase (decrease) in advances from customers	2,641	(2,483)
Increase (decrease) in other current liabilities	942	(3,719)
Other, net	(271)	330
Subtotal	7,941	8,307
Interest and dividends received	543	306
Interest paid	(23)	(18)
Income-taxes paid	(2,101)	(2,298)
Net cash (used in) provided by operating activities	6,360	6,297
Cash flows from investing activities		
Net decrease (increase) in time deposits	(701)	685
Purchase of property, plant and equipment	(195)	(199)
Proceeds from sale of property, plant and equipment	2	0
Purchase of intangible assets	(156)	(297)
Purchase of investment securities	(192)	(511)
Proceeds from sale of investment securities	118	496
Loan advances	(28)	(2)
Proceeds from collection of loans receivable	1	2
Other, net	9	(5)
Net cash (used in) provided by investing activities	(1,142)	167

(Million yen)

	For the six months ended September 30, 2024	For the six months ended September 30, 2025
Cash flows from financing activities		
Increase (decrease) in short-term bank loans-net	(4,436)	—
Repayments of long-term borrowings	(60)	(60)
Purchase of treasury stock	(0)	(0)
Dividends paid	(1,423)	(1,635)
Other, net	(81)	(112)
Net cash (used in) provided by financing activities	(6,002)	(1,807)
Foreign currency translation adjustments on cash and cash equivalents	1,030	(351)
Net increase (decrease) in cash and cash equivalents	245	4,306
Cash and cash equivalents at beginning of year	30,217	33,882
Increase in cash and cash equivalents resulting from inclusion of subsidiaries in consolidation	185	—
Cash and cash equivalents at end of period	30,648	38,188