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

February 4, 2026

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 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 income	Ordinary income	Profit attributable to owners of parent
	Million yen %	Million yen %	Million yen %	Million yen %
Nine months ended December 31, 2025	160,272 (0.3)	10,863 9.1	11,579 13.3	8,323 14.7
December 31, 2024	160,776 36.9	9,959 120.6	10,223 114.6	7,256 69.2

(Note) Comprehensive income: Nine months ended December 31, 2025: ¥11,039 million [55.7%]

Nine months ended December 31, 2024: ¥7,088 million [0.1%]

	Basic earnings per share	Diluted earnings per share
	Yen	Yen
Nine months ended December 31, 2025	260.77	260.10
December 31, 2024	228.72	227.98

(2) Consolidated Financial Position

	Total assets	Net assets	Equity ratio
	Million yen	Million yen	%
As of December 31, 2025	172,977	87,701	50.6
As of March 31, 2025	171,373	79,852	46.5

(Reference) Equity: As of December 31, 2025: ¥87,505 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
Fiscal year ended March 31, 2025	Yen —	Yen 41.00	Yen —	Yen 51.00	Yen 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: None

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				
Full year	Million yen 225,000	% 1.5	Million yen 13,200	% 0.7	Million yen 13,500	% (0.7)	Million yen 9,600	% 8.6	Yen 300.77

(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):

December 31, 2025:	32,759,200 shares
March 31, 2025:	32,759,200 shares

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

December 31, 2025:	827,678 shares
March 31, 2025:	876,844 shares

3) Average number of shares during the period:

Nine months ended December 31, 2025:	31,917,633 shares
Nine months ended December 31, 2024:	31,727,324 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 December 31, 2025
Assets		
Current assets		
Cash and deposits	35,960	50,473
Notes and accounts receivable - trade, and contract assets	37,631	33,663
Electronically recorded monetary claims	14,048	9,348
Merchandise and finished goods	22,216	23,891
Work in process	1,716	2,219
Raw materials and supplies	881	827
Advance payments to suppliers	26,950	20,921
Other	10,640	6,664
Allowance for doubtful accounts	(105)	(112)
Total current assets	149,940	147,897
Fixed assets		
Tangible fixed assets	3,343	3,392
Intangible fixed assets	2,087	2,064
Investment and other assets		
Investment securities	12,709	16,260
Retirement benefit asset	1,232	1,479
Deferred tax assets	672	573
Other	1,547	1,469
Allowance for doubtful accounts	(158)	(159)
Total investment and other assets	16,002	19,623
Total fixed assets	21,433	25,080
Total assets	171,373	172,977
Liabilities		
Current liabilities		
Notes and accounts payable	31,977	32,311
Short-term bank loans	2,220	6,330
Income taxes payable	1,917	1,396
Advances received	36,565	32,471
Provisions	2,664	1,318
Other	12,432	6,082
Total current liabilities	87,777	79,910
Long-term liabilities		
Deferred tax liabilities	2,523	4,064
Provisions	32	29
Retirement benefit liability	562	569
Other	625	702
Total long-term liabilities	3,743	5,365
Total liabilities	91,521	85,276

(Million yen)

	As of March 31, 2025	As of December 31, 2025
Net assets		
Shareholders' equity		
Common stock	5,105	5,105
Capital surplus	3,787	3,820
Retained earnings	62,792	67,860
Treasury stock	(858)	(807)
Total shareholders' equity	70,826	75,978
Accumulated other comprehensive income		
Unrealized gain on available-for-sale securities	3,854	5,760
Deferred gain or loss on derivatives under hedge accounting	564	922
Foreign currency translation adjustments	4,268	4,550
Remeasurements of defined benefit plans	172	293
Total accumulated other comprehensive income	8,860	11,527
Stock acquisition rights	78	59
Non-controlling interests	86	136
Total net assets	79,852	87,701
Total liabilities and net assets	171,373	172,977

(2) Quarterly Consolidated Statements of Income and Comprehensive Income

Quarterly Consolidated Statements 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	160,776	160,272
Cost of sales	133,183	131,129
Gross profit	27,593	29,142
Selling, general and administrative expenses	17,634	18,279
Operating income	9,959	10,863
Non-operating income		
Interest received	97	101
Dividend income	596	368
Purchase discounts	112	146
Share of profit of entities accounted for using equity method	–	142
Other	169	263
Total non-operating income	975	1,023
Non-operating expenses		
Interest expenses	32	24
Share of loss of entities accounted for using equity method	12	–
Commission expenses	84	80
Foreign exchange losses	531	120
Other	50	82
Total non-operating expenses	711	307
Ordinary income	10,223	11,579
Extraordinary profit		
Gain on sale of investment securities	186	458
Total extraordinary profit	186	458
Extraordinary loss		
Loss on valuation of investment securities	0	–
Total extraordinary loss	0	–
Income before income taxes	10,410	12,037
Income taxes	2,675	3,129
Deferred taxes	446	549
Total income taxes	3,121	3,678
Profit	7,288	8,358
Profit attributable to non-controlling interests	32	35
Profit attributable to owners of parent	7,256	8,323

Quarterly Consolidated Statements 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	7,288	8,358
Other comprehensive income		
Unrealized gain or loss on available-for-sale securities	(496)	1,905
Deferred gain or loss on derivatives under hedge accounting	(252)	358
Foreign currency translation adjustment	568	296
Remeasurements of defined benefit plans	(20)	120
Total other comprehensive income	(200)	2,680
Comprehensive income	7,088	11,039
Comprehensive income attributable to		
Comprehensive income attributable to owners of parent	7,049	10,989
Comprehensive income attributable to non-controlling interests	39	50

(3) Quarterly Consolidated Statements of Cash Flows

(Million yen)

	For the nine months ended December 31, 2025
Cash flows from operating activities	
Income before income taxes	12,037
Depreciation and amortization	857
Share-based payment expenses	131
Amortization of goodwill	84
Increase (decrease) in allowance for doubtful accounts	6
Increase (decrease) in provisions	(1,348)
Decrease (increase) in retirement benefit asset	(246)
Increase (decrease) in retirement benefit liability	6
Interest and dividend income	(470)
Interest expenses	24
Share of loss (profit) of entities accounted for using equity method	(142)
Loss (gain) on sale of investment securities	(458)
Loss (gain) on investments in silent partnerships	27
Decrease (increase) in notes and accounts receivable - trade, and contract assets	8,757
Decrease (increase) in advance payments to suppliers	6,445
Decrease (increase) in inventories	(2,162)
Decrease (increase) in other current assets	4,718
Increase (decrease) in notes and accounts payable-trade	312
Increase (decrease) in advances from customers	(4,525)
Increase (decrease) in other current liabilities	(6,329)
Other, net	466
Subtotal	18,192
Interest and dividends received	490
Interest paid	(25)
Income-taxes paid	(4,003)
Net cash (used in) provided by operating activities	14,653
Cash flows from investing activities	
Net decrease (increase) in time deposits	310
Purchase of property, plant and equipment	(293)
Proceeds from sale of property, plant and equipment	4
Purchase of intangible assets	(447)
Purchase of investment securities	(627)
Proceeds from sale of investment securities	527
Loan advances	(10)
Proceeds from collection of loans receivable	3
Other, net	(9)
Net cash (used in) provided by investing activities	(542)
Cash flows from financing activities	
Increase (decrease) in short-term bank loans-net	4,200
Repayments of long-term borrowings	(90)
Purchase of treasury stock	(0)
Dividends paid	(3,253)
Other, net	(281)
Net cash (used in) provided by financing activities	573
Foreign currency translation adjustments on cash and cash equivalents	50
Net increase (decrease) in cash and cash equivalents	14,735
Cash and cash equivalents at beginning of year	33,882
Cash and cash equivalents at end of period	48,617