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Consolidated Financial Results for the Three Months Ended June 30, 2026 [Japanese GAAP]

July 31, 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
Contact: Yuya Tabata, General Manager, Accounting Department
Phone: +81-3-6370-8697
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, 2026 (April 1, 2026 – June 30, 2026)

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

	Net sales		Operating profit		Ordinary profit		Profit attributable to owners of parent	
Three months ended	Million yen	%	Million yen	%	Million yen	%	Million yen	%
June 30, 2026	41,232	(16.7)	1,057	(57.7)	1,292	(48.1)	1,762	0.9
June 30, 2025	49,489	14.1	2,501	19.2	2,488	35.6	1,745	60.9

(Note) Comprehensive income: Three months ended June 30, 2026: ¥4,504 million [124.3%]
Three months ended June 30, 2025: ¥2,008 million [(5.7)%]

	Basic earnings per share	Diluted earnings per share
Three months ended	Yen	Yen
June 30, 2026	55.26	55.13
June 30, 2025	54.74	54.58

(2) Consolidated Financial Position

	Total assets	Net assets	Equity ratio
	Million yen	Million yen	%
As of June 30, 2026	184,296	92,475	50.1
As of March 31, 2026	175,639	90,701	51.5

(Reference) Equity: As of June 30, 2026: ¥92,268 million
As of March 31, 2026: ¥90,490 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, 2026	–	51.00	–	74.00	125.00
Fiscal year ending March 31, 2027	–				
Fiscal year ending March 31, 2027 (Forecasts)		62.00	–	63.00	125.00

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

3. Consolidated Financial Forecasts for the Fiscal Year Ending March 31, 2027 (April 1, 2026 - March 31, 2027)

(% indicates changes from the previous corresponding period.)

	Net sales		Operating profit		Ordinary profit		Profit attributable to owners of parent		Basic earnings per share
	Million yen	%	Million yen	%	Million yen	%	Million yen	%	Yen
Full year	210,000	(4.2)	12,000	(12.4)	12,400	(13.6)	9,400	(5.5)	294.79

(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, 2026:	32,759,200 shares
March 31, 2026:	32,759,200 shares

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

June 30, 2026:	952,370 shares
March 31, 2026:	830,307 shares

3) Average number of shares during the period:

Three months ended June 30, 2026:	31,886,637 shares
Three months ended June 30, 2025:	31,893,968 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, 2026	As of June 30, 2026
Assets		
Current assets		
Cash and deposits	53,007	57,409
Notes and accounts receivable - trade, and contract assets	39,030	27,626
Electronically recorded monetary claims - operating	9,001	8,133
Merchandise and finished goods	17,939	23,043
Work in process	1,363	1,686
Raw materials and supplies	830	774
Advance payments to suppliers	23,735	27,498
Other	4,462	8,355
Allowance for doubtful accounts	(110)	(108)
Total current assets	149,260	154,418
Non-current assets		
Property, plant and equipment	3,397	3,422
Intangible assets	1,946	1,922
Investments and other assets		
Investment securities	17,527	20,786
Retirement benefit asset	1,630	1,876
Deferred tax assets	595	609
Other	1,454	1,435
Allowance for doubtful accounts	(173)	(174)
Total investments and other assets	21,033	24,533
Total non-current assets	26,378	29,878
Total assets	175,639	184,296
Liabilities		
Current liabilities		
Notes and accounts payable-trade	26,285	24,794
Short-term borrowings	6,520	6,520
Income taxes payable	2,501	410
Advances received	35,887	43,977
Provisions	2,707	1,863
Other	5,356	7,152
Total current liabilities	79,258	84,717
Non-current liabilities		
Long-term borrowings	480	450
Deferred tax liabilities	3,887	5,357
Provisions	31	33
Retirement benefit liability	557	562
Other	722	700
Total non-current liabilities	5,679	7,104
Total liabilities	84,937	91,821

(Million yen)

	As of March 31, 2025	As of March 31, 2026
Net assets		
Shareholders' equity		
Share capital	5,105	5,105
Capital surplus	3,820	3,819
Retained earnings	69,489	68,888
Treasury shares	(807)	(1,172)
Total shareholders' equity	77,607	76,641
Accumulated other comprehensive income		
Valuation difference on available-for-sale securities	6,312	8,659
Deferred gains or losses on hedges	894	698
Foreign currency translation adjustment	5,296	5,751
Remeasurements of defined benefit plans	380	518
Total accumulated other comprehensive income	12,883	15,627
Share acquisition rights	59	57
Non-controlling interests	151	148
Total net assets	90,701	92,475
Total liabilities and net assets	175,639	184,296

(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, 2025	For the three months ended June 30, 2026
Net sales	49,489	41,232
Cost of sales	40,880	33,681
Gross profit	8,609	7,550
Selling, general and administrative expenses	6,107	6,492
Operating profit	2,501	1,057
Non-operating income		
Interest income	31	27
Dividend income	195	226
Purchase discounts	44	43
Other	34	75
Total non-operating income	305	372
Non-operating expenses		
Interest expenses	9	13
Share of loss of entities accounted for using equity method	24	9
Commission expenses	27	30
Foreign exchange losses	216	45
Other	41	38
Total non-operating expenses	318	137
Ordinary profit	2,488	1,292
Extraordinary income		
Gain on sale of investment securities	–	1,369
Total extraordinary income	–	1,369
Profit before income taxes	2,488	2,661
Income taxes – current	323	497
Income taxes – deferred	417	404
Total income taxes	740	902
Profit	1,748	1,759
Profit (Loss) attributable to non-controlling interests	2	(2)
Profit attributable to owners of parent	1,745	1,762

Quarterly Consolidated Statements of Comprehensive Income

Three Months Ended June 30

(Million yen)

	For the three months ended June 30, 2025	For the three months ended June 30, 2026
Profit	1,748	1,759
Other comprehensive income		
Valuation difference on available-for-sale securities	296	2,346
Deferred gains or losses on hedges	438	(195)
Foreign currency translation adjustment	(618)	455
Remeasurements of defined benefit plans, net of tax	143	138
Total other comprehensive income	259	2,744
Comprehensive income	2,008	4,504
Comprehensive income attributable to		
Comprehensive income attributable to owners of parent	2,004	4,506
Comprehensive income attributable to non-controlling interests	3	(2)

(3) Quarterly Consolidated Statements of Cash Flows

(Million yen)

	For the three months ended June 30, 2025	For the three months ended June 30, 2026
Cash flows from operating activities		
Profit before income taxes	2,488	2,661
Depreciation	272	298
Share-based payment expenses	37	45
Amortization of goodwill	28	28
Increase (decrease) in allowance for doubtful accounts	(1)	(0)
Increase (decrease) in provisions	(1,311)	(849)
Decrease (increase) in retirement benefit asset	(229)	(246)
Increase (decrease) in retirement benefit liability	(10)	4
Interest and dividend income	(226)	(253)
Interest expenses	9	13
Share of loss (profit) of entities accounted for using equity method	24	9
Loss (gain) on sale of investment securities	—	(1,369)
Loss (gain) on investments in silent partnerships	35	22
Decrease (increase) in accounts receivable - trade, and contract assets	5,328	12,479
Decrease (increase) in advance payments to suppliers	1,297	(3,614)
Decrease (increase) in inventories	(1,337)	(5,310)
Decrease (increase) in other current assets	3,717	(3,925)
Increase (decrease) in trade payables	700	(1,629)
Increase (decrease) in advances received	261	7,844
Increase (decrease) in other current liabilities	(4,769)	1,448
Other, net	284	200
Subtotal	6,600	7,856
Interest and dividends received	243	260
Interest paid	(9)	(13)
Income taxes paid	(1,928)	(2,649)
Net cash provided by (used in) operating activities	4,905	5,455
Cash flows from investing activities		
Net decrease (increase) in time deposits	938	(543)
Purchase of property, plant and equipment	(100)	(156)
Proceeds from sale of property, plant and equipment	0	20
Purchase of intangible assets	(173)	(39)
Purchase of investment securities	(494)	(8)
Proceeds from sale of investment securities	—	1,523
Loan advances	(1)	(0)
Proceeds from collection of loans receivable	2	0
Other, net	(3)	(8)
Net cash provided by (used in) investing activities	166	786

(Million yen)

	For the three months ended June 30, 2025	For the three months ended June 30, 2026
Cash flows from financing activities		
Repayments of long-term borrowings	(30)	(30)
Purchase of treasury shares	(0)	(367)
Dividends paid	(1,626)	(2,363)
Other, net	(61)	(74)
Net cash provided by (used in) financing activities	(1,718)	(2,836)
Effect of exchange rate change on cash and cash equivalents	(474)	425
Net increase (decrease) in cash and cash equivalents	2,880	3,831
Cash and cash equivalents at beginning of period	33,882	51,829
Cash and cash equivalents at end of period	36,763	55,660