Translation

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Summary of Consolidated Financial Results for the Three Months Ended August 31, 2025 (Based on Japanese GAAP)

October 14, 2025

Company name DAIKOKUTENBUSSAN CO.,LTD. Stock exchange listings: Tokyo Prime
Securities code 2791 URL http://www.e-dkt.co.jp/
Representative Representative Director and Chairman MASAHIKO OGA
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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. Consolidated financial results for the three months ended August 31, 2025 (from June 1, 2025 to August 31, 2025)

(1) Consolidated operating results (cumulative) (Percentages indicate year-on-year changes.)

	Net sales		Operating profit		Ordinary profit		Profit attributable to owners of parent	
Three months ended	Millions of yen	%	Millions of yen	%	Millions of yen	%	Millions of yen	%
August 31, 2025	78,947	8.7	1,673	(36.7)	1,802	(32.7)	1,118	(35.6)
August 31, 2024	72,609	9.2	2,643	34.3	2,679	32.8	1,736	40.2

	Basic earnings per share	Diluted earnings per share
Three months ended	Yen	Yen
August 31, 2025	80.77	—
August 31, 2024	124.51	124.39

(2) Consolidated financial position

	Total assets	Net assets	Capital adequacy ratio
As of	Millions of yen	Millions of yen	%
August 31, 2025	121,313	61,690	50.8
May 31, 2025	116,403	61,064	52.4

2. Cash dividends

	Annual dividend				
	First quarter	Second quarter	Third quarter	Year end	Annual
	Yen	Yen	Yen	Yen	Yen
Fiscal year ended May 31, 2025	—	0.00	—	39.00	39.00
Fiscal year ending May 31, 2025	—				
Fiscal year ending May 31, 2025 (Forecast)		0.00	—	35.00	35.00

3. Consolidated financial forecast for the fiscal year ending May 31, 2026 (from June 1, 2025 to May 31, 2026)

(Percentages indicate year-on-year changes.)

	Net sales		Operating profit		Ordinary profit		Profit attributable to owners of parent		Basic earnings per share
	Millions of yen	%	Millions of yen	%	Millions of yen	%	Millions of yen	%	Yen
Six months ending November 30, 2025	151,400	6.5	4,600	(1.4)	4,600	(5.5)	3,100	2.4	223.84
Fiscal year ending May 31, 2026	312,900	6.8	10,300	5.0	10,400	3.1	6,900	1.9	498.23

4. Notes

(1) Significant changes in the scope of consolidation during the period : No

(2) Adoption of accounting treatment specific to the preparation of quarterly consolidated financial statements : No

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

(i) Changes in accounting policies due to revisions to accounting standards and other regulations : No

(ii) Changes in accounting policies due to other reasons : No

(iii) Changes in accounting estimates : No

(iv) Restatement : No

(4) Number of issued shares (common shares)

① Number of issued and outstanding shares at the period end (including treasury stock)	As of August 31, 2025	14,502,400shares	As of May 31, 2025	14,502,400shares
② Number of treasury stock at the period end	As of August 31, 2025	653,507shares	As of May 31, 2025	653,507shares
③ Average number of shares (quarterly period-YTD)	Three months ended August 31, 2025	13,848,893shares	Three months ended August 31, 2024	13,946,482shares

Quarterly consolidated financial statements

Consolidated balance sheets

(Millions of yen)

	As of May 31, 2025	As of August 31, 2025
Assets		
Current assets		
Cash and deposits	8,488	8,259
Notes and accounts receivable - trade	154	244
Merchandise and finished goods	9,847	9,439
Work in process	182	163
Raw materials and supplies	758	773
Other	5,768	7,213
Allowance for doubtful accounts	(0)	(0)
Total current assets	25,200	26,093
Non-current assets		
Property, plant and equipment		
Buildings and structures, net	48,963	50,690
Land	13,458	13,935
Other, net	14,180	16,034
Total property, plant and equipment	76,602	80,660
Intangible assets	219	203
Investments and other assets		
Construction assistance fund receivables	1,294	1,258
Guarantee deposits	5,674	5,758
Other	7,541	7,442
Allowance for doubtful accounts	(130)	(104)
Total investments and other assets	14,380	14,355
Total non-current assets	91,202	95,219
Total assets	116,403	121,313

(Millions of yen)

	As of May 31, 2025	As of August 31, 2025
Liabilities		
Current liabilities		
Notes and accounts payable - trade	20,205	19,547
Short-term borrowings	11,061	11,762
Income taxes payable	2,176	639
Provision for bonuses	694	389
Other	12,052	10,439
Total current liabilities	46,190	42,779
Non-current liabilities		
Long-term borrowings	3,945	11,557
Retirement benefit liability	49	55
Asset retirement obligations	3,762	3,854
Other	1,390	1,376
Total non-current liabilities	9,148	16,844
Total liabilities	55,339	59,623
Net assets		
Shareholders' equity		
Share capital	1,760	1,760
Capital surplus	1,921	1,921
Retained earnings	58,840	59,418
Treasury shares	(1,685)	(1,685)
Total shareholders' equity	60,837	61,415
Accumulated other comprehensive income		
Valuation difference on available-for-sale securities	109	156
Total accumulated other comprehensive income	109	156
Non-controlling interests	117	117
Total net assets	61,064	61,690
Total liabilities and net assets	116,403	121,313

Consolidated statements of income (cumulative) and consolidated statements of comprehensive income (cumulative)

Consolidated statements of income (cumulative)

(Millions of yen)

	Three months ended August 31, 2024	Three months ended August 31, 2025
Net sales	72,609	78,947
Cost of sales	55,705	60,766
Gross profit	16,903	18,180
Selling, general and administrative expenses	14,260	16,507
Operating profit	2,643	1,673
Non-operating income		
Interest income	7	10
Dividend income	4	4
Rental income	32	44
Insurance claim income	16	23
Subsidy income	1	72
Other	20	30
Total non-operating income	82	185
Non-operating expenses		
Interest expenses	8	31
Rental expenses	15	15
Provision of allowance for doubtful accounts	0	0
Loss on disposal of non-current assets	19	—
Other	2	8
Total non-operating expenses	45	55
Ordinary profit	2,679	1,802
Extraordinary income		
Insurance claim income	—	50
Total Extraordinary Income	—	50
Extraordinary losses		
Loss on disaster	—	70
Total extraordinary losses	—	70
Profit before income taxes	2,679	1,783
Income taxes - current	705	534
Income taxes - deferred	236	129
Total income taxes	942	663
Profit	1,736	1,119
Profit attributable to non-controlling interests	0	0
Profit attributable to owners of parent	1,736	1,118

Consolidated statements of comprehensive income (cumulative)

(Millions of yen)

	Three months ended August 31, 2024	Three months ended August 31, 2025
Profit	1,736	1,119
Other comprehensive income		
Valuation difference on available-for-sale securities	(16)	47
Total other comprehensive income	(16)	47
Comprehensive income	1,720	1,166
Comprehensive income attributable to		
Comprehensive income attributable to owners of parent	1,719	1,165
Comprehensive income attributable to non-controlling interests	0	0