

Translation

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Summary of Consolidated Financial Results for the Six Months Ended November 30, 2025 (Based on Japanese GAAP)

January 14, 2026

Company name: DAIKOKUTENBUSSAN CO.,LTD.
 Stock exchange listing: Tokyo
 Stock code: 2791 URL <http://www.e-dkt.co.jp/>
 Representative: Representative Director and Chairman MASAHIKO OGA
 Inquiries: Director of Corporate Planning Office YUKI OGA TEL 086-435-1100
 Scheduled date to file Semi-annual Securities Report: January 14, 2026
 Scheduled date to commence dividend payments: —
 Preparation of supplementary material on financial results: No
 Holding of financial results meeting: Yes

(Amounts less than one million yen are rounded down)

1. Consolidated financial results for the six months ended November 30, 2025 (from June 1, 2025 to November 30, 2025)

(1) Consolidated operating results (cumulative)

Percentages indicate year-on-year changes

	Net sales		Operating profit		Ordinary profit		Profit attributable to owners of parent	
	Millions of yen	%	Millions of yen	%	Millions of yen	%	Millions of yen	%
Six months ended November 30, 2025	156,189	9.9	2,912	△37.6	3,075	△36.8	1,821	△39.9
Six months ended November 30, 2024	142,162	7.9	4,663	17.9	4,868	20.2	3,028	21.7

	Earnings per share	Diluted earnings per share
	Yen	Yen
Six months ended November 30, 2025	132.40	—
Six months ended November 30, 2024	217.11	216.99

(2) Consolidated financial position

	Total assets	Net assets	Equity ratio
	Millions of yen	Millions of yen	%
As of November 30, 2025	131,952	59,401	44.9
As of May 31, 2025	116,403	61,064	52.4

2. Cash dividends

	Annual dividends per share				
	1st quarter-end	2nd quarter-end	3rd quarter-end	Fiscal year-end	Total
	Yen	Yen	Yen	Yen	Yen
Year ended May 31, 2025	—	0.00	—	39.00	39.00
Year ending May 31, 2026	—	0.00			
Year ending May 31, 2026 (Forecast)			—	35.00	35.00

3. Forecast of consolidated financial results for the 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		Earnings per share
	Millions of yen	%	Millions of yen	%	Millions of yen	%	Millions of yen	%	Yen
Full year	319,900	9.2	6,700	△31.7	6,900	△31.6	4,400	△35.1	319.92

4. Notes

(1) Significant changes in the scope of consolidation during the six months ended November 30, 2025: No

(2) Application of special accounting methods for preparing semi-annual consolidated financial statements: No

(3) Changes in accounting policies, changes in accounting estimates, and restatement of prior period financial statements

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

Changes in accounting policies due to other reasons: No

Changes in accounting estimates: No

Restatement of prior period financial statements: No

(4) Number of issued shares (common shares)

Total number of issued shares at the end of the period (including treasury shares)

As of November 30, 2025	14,502,400 shares	As of May 31, 2025	14,502,400 shares
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Number of treasury shares at the end of the period

As of November 30, 2025	1,090,907 shares	As of May 31, 2025	653,507 shares
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Average number of shares during the period (cumulative from the beginning of the fiscal year)

Six months ended November 30, 2025	13,753,264 shares	Six months ended November 30, 2024	13,948,938 shares
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Interim consolidated financial statements
Consolidated balance sheets

(Millions of yen)

	As of May 31, 2025	As of November 30, 2025
Assets		
Current assets		
Cash and deposits	8,488	14,031
Notes and accounts receivable - trade	154	144
Merchandise and finished goods	9,847	11,011
Work in process	182	161
Raw materials and supplies	758	804
Other	5,768	6,503
Allowance for doubtful accounts	(0)	(0)
Total current assets	25,200	32,656
Non-current assets		
Property, plant and equipment		
Buildings and structures, net	48,963	53,341
Land	13,458	14,735
Other, net	14,180	16,255
Total property, plant and equipment	76,602	84,332
Intangible assets	219	167
Investments and other assets		
Construction assistance fund receivables	1,294	1,233
Guarantee deposits	5,674	5,784
Other	7,541	7,881
Allowance for doubtful accounts	(130)	(104)
Total investments and other assets	14,380	14,795
Total non-current assets	91,202	99,295
Total assets	116,403	131,952

(Millions of yen)

As of May 31, 2025

As of November 30, 2025

Liabilities		
Current liabilities		
Notes and accounts payable - trade	20,205	19,389
Short-term borrowings	11,061	9,758
Income taxes payable	2,176	1,673
Provision for bonuses	694	768
Other	12,052	10,316
Total current liabilities	46,190	41,906
Non-current liabilities		
Long-term borrowings	3,945	25,273
Retirement benefit liability	49	56
Asset retirement obligations	3,762	3,949
Other	1,390	1,364
Total non-current liabilities	9,148	30,644
Total liabilities	55,339	72,550
Net assets		
Shareholders' equity		
Share capital	1,760	1,760
Capital surplus	1,921	1,921
Retained earnings	58,840	60,121
Treasury shares	(1,685)	(4,685)
Total shareholders' equity	60,837	59,117
Accumulated other comprehensive income		
Valuation difference on available-for-sale securities	109	165
Total accumulated other comprehensive income	109	165
Non-controlling interests	117	118
Total net assets	61,064	59,401
Total liabilities and net assets	116,403	131,952

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

Consolidated statements of income (cumulative)

(Millions of yen)

	Six months ended November 30, 2024	Six months ended November 30, 2025
Net sales	142,162	156,189
Cost of sales	108,752	119,771
Gross profit	33,410	36,417
Selling, general and administrative expenses	28,747	33,505
Operating profit	4,663	2,912
Non-operating income		
Interest income	14	17
Dividend income	4	4
Rental income	65	88
Insurance claim income	31	37
Subsidy income	109	85
Other	53	57
Total non-operating income	278	290
Non-operating expenses		
Interest expenses	19	82
Rental expenses	31	30
Provision of allowance for doubtful accounts	0	0
Loss on disposal of non-current assets	19	-
Other	2	13
Total non-operating expenses	72	127
Ordinary profit	4,868	3,075
Extraordinary income		
Insurance claim income	—	50
Total Extraordinary Income	—	50
Extraordinary losses		
Loss on disaster	—	79
Total extraordinary losses	—	79
Profit before income taxes	4,868	3,046
Income taxes - current	1,802	1,449
Income taxes - deferred	36	△226
Total income taxes	1,838	1,223
Profit	3,030	1,822
Profit attributable to non-controlling interests	1	1
Profit attributable to owners of parent	3,028	1,821

Consolidated statements of comprehensive income (cumulative)

(Millions of yen)

	Six months ended November 30, 2024	Six months ended November 30, 2025
Profit	3,030	1,822
Other comprehensive income		
Valuation difference on available-for-sale securities	(33)	56
Total other comprehensive income	(33)	56
Comprehensive income	2,996	1,878
Comprehensive income attributable to		
Comprehensive income attributable to owners of parent	2,995	1,877
Comprehensive income attributable to non-controlling interests	1	1