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November 14, 2025

Consolidated Financial Results for the Nine Months Ended September 30, 2025 (Under Japanese GAAP)

Company name: Daiki Axis Co., Ltd.
Listing: Tokyo Stock Exchange
Securities code: 4245
URL: <https://www.daiki-axis.com>
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Scheduled date to commence dividend payments: -
Preparation of supplementary material on financial results: None
Holding of financial results briefing: None

(Yen amounts are rounded down to millions, unless otherwise noted.)

1. Consolidated financial results for the nine months ended September 30, 2025 (from January 1, 2025 to September 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	%
Nine months ended September 30, 2025	34,858	4.0	729	7.7	732	(4.2)	116	(50.2)
September 30, 2024	33,522	7.3	677	88.0	763	48.5	233	-

Note: Comprehensive income For the nine months ended September 30, 2025: ¥ 125 million [(72.9)%]
For the nine months ended September 30, 2024: ¥ 461 million [171.9%]

	Basic earnings per share	Diluted earnings per share
	Yen	Yen
Nine months ended September 30, 2025	8.78	-
September 30, 2024	17.57	-

Note: Diluted earnings per share is not shown since there are no residual shares.

(2) Consolidated financial position

	Total assets	Net assets	Equity-to-asset ratio
	Millions of yen	Millions of yen	%
As of September 30, 2025	36,508	9,266	25.4
December 31, 2024	36,849	9,457	25.7

Reference: Equity

As of September 30, 2025: ¥ 9,265 million
As of December 31, 2024: ¥ 9,456 million

2. Cash dividends

	Annual dividends per share				
	First quarter-end	Second quarter-end	Third quarter-end	Fiscal year-end	Total
	Yen	Yen	Yen	Yen	Yen
Fiscal year ended December 31, 2024	-	12.00	-	12.00	24.00
Fiscal year ending December 31, 2025	-	12.00	-		
Fiscal year ending December 31, 2025 (Forecast)				12.00	24.00

Note: Revisions to the forecast of cash dividends most recently announced: None

3. Consolidated financial result forecasts for the fiscal year ending December 31, 2025 (from January 1, 2025 to December 31, 2025)

(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
Full year	47,800	2.1	1,100	4.9	1,150	0.7	650	84.6	48.87

Note: Revisions to the financial result forecast most recently announced: None

* Notes

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

(2) Adoption of accounting treatment specific to the preparation of quarterly consolidated financial statements: None

(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: None
- (ii) Changes in accounting policies due to other reasons: None
- (iii) Changes in accounting estimates: None
- (iv) Restatement: None

(4) Number of issued shares (common shares)

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

As of September 30, 2025	13,672,100 shares
As of December 31, 2024	13,672,100 shares

- (ii) Number of treasury shares at the end of the period

As of September 30, 2025	403,298 shares
As of December 31, 2024	428,698 shares

- (iii) Average number of shares outstanding during the period (cumulative from the beginning of the fiscal year)

Nine months ended September 30, 2025	13,256,372 shares
Nine months ended September 30, 2024	13,319,433 shares

* Review of the Japanese-language originals of the attached consolidated quarterly financial statements by certified public accountants or an audit firm: None

* Proper use of earnings forecasts, and other special matters

(Cautionary statement regarding forward-looking statements)

These statements are based on information currently available to the Company and certain assumptions that the Company judges to be reasonable, and are not intended to be a promise by the Company that they will be achieved. Actual business results may differ significantly due to various factors.

Quarterly Consolidated Financial Statements and Primary Notes
Quarterly Consolidated Balance Sheet

(Millions of yen)

	As of December 31, 2024	As of September 30, 2025
Assets		
Current assets		
Cash and deposits	8,213	7,886
Notes and accounts receivable - trade	6,801	5,442
Accounts receivable from completed construction contracts and contract assets	3,470	2,645
Merchandise and finished goods	573	664
Work in process	35	25
Costs on construction contracts in progress	337	172
Raw materials and supplies	409	466
Real estate for sale in process	122	93
Other	776	902
Allowance for doubtful accounts	(232)	(206)
Total current assets	20,506	18,094
Non-current assets		
Property, plant and equipment		
Buildings and structures, net	1,910	1,817
Machinery, equipment and vehicles, net	5,673	6,830
Land	2,715	2,745
Construction in progress	1,337	1,520
Other, net	188	229
Total property, plant and equipment	11,824	13,144
Intangible assets		
Goodwill	1,109	896
Other	72	98
Total intangible assets	1,181	995
Investments and other assets		
Investment securities	1,347	2,222
Other	2,241	2,125
Allowance for doubtful accounts	(252)	(73)
Total investments and other assets	3,336	4,274
Total non-current assets	16,342	18,413
Total assets	36,849	36,508

(Millions of yen)

	As of December 31, 2024	As of September 30, 2025
Liabilities		
Current liabilities		
Notes and accounts payable - trade	2,653	2,626
Accounts payable for construction contracts	2,727	1,952
Short-term borrowings	10,258	10,918
Current portion of long-term borrowings	743	704
Income taxes payable	692	202
Provision for bonuses	605	553
Provisions	239	148
Other	2,822	2,763
Total current liabilities	20,742	19,869
Non-current liabilities		
Bonds payable	1,965	1,565
Long-term borrowings	3,328	4,250
Provisions	297	309
Asset retirement obligations	477	552
Other	581	694
Total non-current liabilities	6,649	7,371
Total liabilities	27,392	27,241
Net assets		
Shareholders' equity		
Share capital	2,556	2,556
Capital surplus	2,295	2,295
Retained earnings	4,428	4,216
Treasury shares	(331)	(319)
Total shareholders' equity	8,948	8,749
Accumulated other comprehensive income		
Valuation difference on available-for-sale securities	68	88
Foreign currency translation adjustment	439	428
Total accumulated other comprehensive income	508	516
Non-controlling interests	0	0
Total net assets	9,457	9,266
Total liabilities and net assets	36,849	36,508

Quarterly Consolidated Statements of Income and Comprehensive Income

Quarterly Consolidated Statement of Income

For the nine months ended December 31, 20XX

(Millions of yen)

	For the nine months ended September 30, 2024	For the nine months ended September 30, 2025
Net sales	33,522	34,858
Cost of sales	26,234	27,095
Gross profit	7,288	7,763
Selling, general and administrative expenses	6,610	7,034
Operating profit	677	729
Non-operating income		
Interest income	30	25
Dividend income	4	6
Purchase discounts	99	106
Other	68	108
Total non-operating income	202	246
Non-operating expenses		
Interest expenses	47	102
Interest expenses on bonds	8	12
Share of loss of entities accounted for using equity method	1	3
Foreign exchange losses	7	69
Other	49	54
Total non-operating expenses	115	243
Ordinary profit	763	732
Extraordinary income		
Gain on sale of non-current assets	35	0
Insurance claim income	49	15
Other	5	1
Total extraordinary income	89	17
Extraordinary losses		
Loss on sale of non-current assets	1	2
Loss on retirement of non-current assets	1	15
Loss on valuation of shares of subsidiaries and associates	-	6
Business restructuring expenses	43	-
Other	19	4
Total extraordinary losses	66	29
Profit before income taxes	787	719
Income taxes - current	525	502
Income taxes - deferred	28	101
Total income taxes	553	603
Profit	233	116
Loss attributable to non-controlling interests	(0)	(0)
Profit attributable to owners of parent	233	116

Quarterly Consolidated Statement of Comprehensive Income
For the nine months ended December 31, 20XX

(Millions of yen)

	For the nine months ended September 30, 2024	For the nine months ended September 30, 2025
Profit	233	116
Other comprehensive income		
Valuation difference on available-for-sale securities	21	20
Foreign currency translation adjustment	203	(10)
Share of other comprehensive income of entities accounted for using equity method	2	(0)
Total other comprehensive income	227	8
Comprehensive income	461	125
Comprehensive income attributable to		
Comprehensive income attributable to owners of parent	461	125
Comprehensive income attributable to non-controlling interests	(0)	(0)