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Summary of Consolidated Financial Results for the Second Quarter of the Fiscal Year Ending March 31, 2026 (Under Japanese GAAP)

November 14, 2025

Company name: Koukandekirukun, inc.
 Stock exchange listings: Tokyo Stock Exchange
 Stock code: 7695
 URL: <https://www.dekirukun.co.jp/co/>
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 Scheduled date for submission of interim report: November 14, 2025
 Supplementary materials for financial summaries: Yes
 Financial results briefing: Yes

(Amounts of less than one million yen are rounded down.)

1. Consolidated Financial Results for the Six Months of the Fiscal Year Ending March 31, 2026 (from April 01, 2025 to September 30, 2025)

(1) Consolidated operating results (Cumulative)

(Percentages indicate YoY changes)

	Revenue		Operating profit		Ordinary profit		Profit attributable to owners of parent	
	Million yen	%	Million yen	%	Million yen	%	Million yen	%
Six months ended September 30, 2025	5,432	14.8	(141)	-	(137)	-	(101)	-
September 30, 2024	4,733	42.7	(25)	-	(23)	-	(30)	-

(Note) Comprehensive income For the six months ended March 31, 2026: (101) million yen (- %) For the six months ended March 31, 2025: (30) million yen (- %)

	Basic earnings per share	Diluted earnings per share
	Yen	Yen
Six months ended September 30, 2025	(14.16)	-
September 30, 2024	(4.46)	-

(Note) 1 Although there are potential shares for diluted earnings per share, it is not presented because there is a net loss per share for the interim period.

2 The Company conducted a stock split at a ratio of three shares for each common share effective November 1, 2025. Basic earnings per share have been calculated on the assumption that the stock split was conducted at the beginning of the previous consolidated fiscal year.

(2) Consolidated financial positions

	Total assets	Equity	Equity to total assets ratio
	Million yen	Million yen	%
As of September 30, 2025	4,613	1,630	34.9
March 31, 2025	3,975	1,690	42.3

(Reference) Owner's equity As of the end of the six - month period ending March 2026: 1,612 million yen As of the end of the fiscal year ended March 2025: 1,683 million yen

2. Cash Dividends

	Annual dividends per share				
	End of first quarter	End of second quarter	At the end of the third quarter	Fiscal year-end	Total
	Yen	Yen	Yen	Yen	Yen
Fiscal year ended March 31, 2025	-	0.00	-	0.00	0.00
Fiscal year ending March 31, 2026	-	0.00			
Fiscal year ending March 31, 2026 (Forecast)			-	0.00	0.00

(Note) Presence or absence of revisions from the most recently announced dividend forecast: None

3. Consolidated Earnings Forecasts for FY 2026 (April 1, 2025 through March 31, 2026)

(Percentages indicate YoY changes)

	Revenue		Operating profit		Ordinary profit		Profit attributable to owners of parent		Basic earnings per share
	Million yen	%	Million yen	%	Million yen	%	Million yen	%	Yen
Fiscal year ending March 31, 2026	12,200	18.5	200	22.5	200	14.4	110	21.1	15.44

(Note) 1 Correction of financial forecast from the most recent financial forecast: None

(Note) 2 The Company conducted a stock split at a ratio of 3 shares for each share on November 1, 2025. Accordingly, the basic earnings per share in the consolidated forecasts for the fiscal year ending March 2026 reflect the impact of this stock split.

* Notes

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

During the six months ended September 30, 2024, there were no significant changes in the business activities conducted by the Group (the Company and its affiliated companies).

In addition, changes in major affiliated companies are as follows.

(Housing Equipment DX Business)

During the six months ended September 30, 2024, as we acquired all shares of IMI Corporation and made it a subsidiary, it has been included in the scope of consolidation.

Note that, since IMI Corporation has set the deemed acquisition date as September 30, 2025, only the balance sheet has been consolidated in the six months ended September 30, 2024.

(Solution Business)

There were no changes during the six months ended September 30, 2024.

As a result, as of September 30, 2025, the Group consists of the Company and four consolidated subsidiaries, for a total of five companies.

(2) Application of accounting for the consolidated quarterly financial statements : Yes

(3) Changes in accounting policies, Changes in accounting estimates, Retrospective restatement

(i) Changes in accounting policies based on revisions of accounting standard : None

(ii) Changes in accounting policies other than (i) above : None

(iii) Changes in accounting estimates : None

(iv) Retrospective restatement : None

(4) Outstanding shares (common stock)

(i) Outstanding shares at the end of the period (including treasury shares)

As of September 30, 2025	7,168,500 shares
As of March 31, 2025	7,125,300 shares

(ii) Treasury shares at the end of the period

As of September 30, 2025	630 shares
As of March 31, 2025	630 shares

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

Six months ended September 30, 2025	7,138,185 shares
Six months ended September 30, 2024	6,822,612 shares

(Note) The Company conducted a stock split at a ratio of 3 shares for each common share on November 1, 2025. "Number of shares issued at the end of the period," "Number of treasury stock at the period end," and "Average number of shares" have been calculated on the assumption that the stock split was conducted at the beginning of the previous consolidated fiscal year.

* The second quarter (interim) financial results report is not subject to review by certified public accountants or audit firms.

* Notes regarding the appropriate use of forecasts and other special items

(Cautionary Statement Regarding Forward-Looking Statements) The forward-looking statements such as earnings forecasts contained in this document are based on information currently available to the Company and on certain assumptions that are deemed reasonable. They are not intended as a guarantee of achievement by the Company. Actual results may differ significantly due to various factors. For the conditions underlying the forecasts and notes on the use of forecasts, please refer to the attached document, page 3, "1. Qualitative Information on the Quarterly Financial Results (3) Explanation of Consolidated Forecasts and Other Forward-Looking Information." (How to Obtain Supplementary Materials for the Quarterly Financial Results) The Company will hold a financial results briefing for individual investors on August 29, 2025 (Friday). The supplementary materials for the quarterly financial results to be used at this briefing will be posted on the Company's website (<https://www.dekirukun.co.jp/co/ir/>) on the same day as the disclosure of the financial results summary.

Interim Consolidated Financial Statements

(1) Interim Consolidated Balance Sheets

(Unit: Thousands of yen)

	Previous fiscal year (March 31, 2025)	For the six months ended (September 30, 2025)
Assets		
Current assets		
Cash and deposit	832,654	983,003
Accounts receivable - trade, and contract assets	785,871	813,635
Merchandise	358,310	451,245
Work in process	7,536	9,407
Prepaid expenses	85,870	191,975
Income taxes refund receivable	-	1,048
Consumption taxes refund receivable	18,019	1,190
Other	32,763	52,740
Total current asset	2,121,026	2,504,247
Non-current assets		
Property, plant, and equipment		
Buildings	149,519	151,837
Accumulated depreciation	(42,692)	(48,975)
Buildings, net	106,827	102,861
Machinery and equipment	306	306
Accumulated depreciation	(306)	(306)
Machinery and equipment, net	0	0
Tools, furniture and fixtures	46,710	51,376
Accumulated depreciation	(20,070)	(25,926)
Tools, furniture and fixtures, net	26,640	25,449
Vehicles	14,477	15,727
Accumulated depreciation	(7,963)	(9,356)
Vehicles, net	6,514	6,371
Total property, plant and equipment, net	139,982	134,682
Intangible assets		
Goodwill	413,967	502,070
Software	61,811	261,143
Software in progress	500,108	428,714
Total intangible assets	975,887	1,191,928
Investment Other assets		
Investment securities	16,188	16,218
Investments in capital	500	500
Long-term prepaid expenses	201,024	244,940
Leasehold and guarantee deposits	125,193	124,038
Insurance funds	334,267	290,881
Deferred tax assets	57,648	102,151
Other	4,000	4,000
Total investment and other assets	738,822	782,731
Total non-current assets	1,854,692	2,109,342
Total assets	3,975,718	4,613,589

(Unit: Thousands of yen)

	Previous fiscal year (March 31, 2025)	For the six months ended (September 30, 2025)
Liabilities		
Current liabilities		
Trade payables	711,238	833,071
Short-term borrowings	230,000	200,000
Current portion of long-term borrowings	139,839	202,835
Accounts payable	12,462	-
Accrued expenses	305,990	284,641
Contract liabilities	277,420	569,204
Income taxes payable	46,194	15,263
Accrued consumption taxes	40,792	19,620
Provision for bonuses	58,337	63,994
Provision for shareholder benefit program	22,991	14,791
Others	38,527	32,756
Total current liabilities	1,883,792	2,236,179
Non-current liabilities		
Long-term borrowings	221,144	564,880
Provisions for retirement benefits for directors (and Others officers)	8,749	10,937
Other	171,419	171,547
Total non-current liabilities	401,313	747,365
Total liabilities	2,285,106	2,983,545
Net assets		
Shareholders' equity		
Share capital	425,954	441,152
Capital surplus	345,954	361,152
Retained earnings	912,188	811,120
Treasury shares	(865)	(865)
Total shareholders' equity	1,683,232	1,612,560
Accumulated other comprehensive income		
Foreign currency translation adjustment	-	(790)
Total accumulated other comprehensive income	-	(790)
Share acquisition rights	7,380	18,275
Total net assets	1,690,612	1,630,044
Total liabilities and net assets	3,975,718	4,613,589

(2) Interim Consolidated Statements of Income

Interim Consolidated Statement of Income

(Unit: Thousands of yen)

	For the six months ended [previous interm period] (From April 1, 2024 until September 30, 2024)	For the six months ended From April 1, 2025 until September 30, 2025
Revenue	4,733,816	5,432,273
Cost of sales	3,667,873	4,316,141
Gross profit	1,065,942	1,116,131
Selling, general and administrative expenses		
Salaries and allowances	240,271	272,199
Provision for bonuses	42,379	42,737
Provision for directors' retirement benefits	2,187	2,187
Advertising expenses	331,200	358,468
System-related expenses	64,369	62,426
Rent expenses on land and buildings	50,971	53,991
Depreciation	16,242	31,037
Other	343,611	434,724
Total selling, general and administrative expenses	1,091,232	1,257,772
Operating loss (-)	(25,290)	(141,641)
Non-operating income		
Interest income	87	795
Government grant income	3,686	-
Foreign exchange gains	-	1,103
Insurance claim income	-	4,732
Cashback income	-	704
Advertising revenue	1,064	1,279
Miscellaneous income	2,250	323
Total non-operating income	7,088	8,939
Non-operating expenses		
Interest expense	1,437	4,594
Loss on investments in investment partnerships	2,849	-
Foreign exchange losses	959	-
Total non-operating expenses	5,247	4,594
Ordinary loss (-)	(23,448)	(137,296)
Interim loss before income taxes and other adjustments (-)	(23,448)	(137,296)
Income taxes	6,988	(36,228)
Interim net loss (-)	(30,437)	(101,067)
Interim net loss attributable to owners of the parent (-)	(30,437)	(101,067)

(3) Interim Consolidated Statement of Cash Flows

(Unit: Thousands of yen)

	For the six months ended [previous interim period] (From April 1, 2024 until September 30, 2024)	For the six months ended From April 1, 2025 until September 30, 2025
Cash flows from operating activities		
Interim loss before income taxes and other adjustments (-)	(23,448)	(137,296)
Depreciation	19,680	34,325
Increase (decrease) in provision for bonuses	12,769	5,657
Interest income and dividends income	(87)	(795)
Interest expense	1,437	4,594
Foreign exchange loss	959	(1,487)
Decrease (increase) in trade receivables	(83,116)	(21,482)
(Increase) decrease in inventories	(12,399)	(94,806)
Increase (decrease) in trade payables	82,060	118,674
Increase (decrease) in accrued consumption taxes	(11,719)	(21,171)
Decrease (increase) in consumption taxes refund receivable	(2,800)	16,828
Decrease (increase) in prepaid expenses	(29,275)	(23,347)
Increase (decrease) in accrued expenses	21,762	1,770
Other	(33,487)	42,877
Subtotal	(57,664)	(75,659)
Interest and dividends received	1,056	675
Interest paid	(1,170)	(4,594)
Income taxes refund (paid)	(34,067)	(40,133)
Cash flows from operating activities	(91,845)	(119,712)
Cash flows from investing activities		
Purchase of property, plant and equipment and intangible assets	(160,675)	(183,468)
Payment for acquisition of subsidiaries resulting in change in scope of consolidation	(183,699)	(5,558)
Payments of leasehold and guarantee deposits	(19)	(720)
Proceeds from refund of leasehold and guarantee deposits	-	500
Proceeds from cancellation of insurance funds	23,576	51,385
Other	10	127
Cash flows from investing activities	(320,807)	(137,733)
Cash flows from financing activities		
Repayments of short-term borrowings	-	(30,000)
Proceeds from long-term borrowings	-	500,000
Repayment of long-term borrowings	(84,240)	(93,268)
Proceeds from issuance of shares resulting from exercise of share acquisition rights	-	2,376
Proceeds from issuance of shares	-	28,020
Acquisition of treasury shares	(64)	-
Cash flows from financing activities	(84,304)	407,128
Effect of exchange rate change on cash and cash equivalents	-	665
Increase (decrease) in cash and cash equivalents	(496,958)	150,348
Cash and cash equivalents at the beginning of the period	975,365	832,654
Cash and cash equivalents at the end of the interim period	478,407	983,003