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November 6, 2026

Consolidated Financial Results for the Six Months Ended September 30, 2026 (Under Japanese GAAP)

Company name: DAIICHI JITSUGYO CO., LTD.
Listing: Tokyo Stock Exchange
Securities code: 8059
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Scheduled date to file semi-annual securities report: November 13, 2026
Scheduled date to commence dividend payments: November 27, 2026
Preparation of supplementary material on financial results: Yes
Holding of financial results briefing: Yes (for institutional investors and analysts)

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

1. Consolidated financial results for the six months ended September 30, 2026 (from April 1, 2026 to September 30, 2026)

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

	Net sales		Operating profit		Ordinary profit		Profit attributable to owners of parent	
Six months ended	Millions of yen	%	Millions of yen	%	Millions of yen	%	Millions of yen	%
September 30, 2026	91,013	(15.2)	3,980	(39.6)	4,422	(34.0)	3,936	(20.7)
September 30, 2025	107,326	6.0	6,591	7.6	6,705	7.9	4,966	15.8

Note: Comprehensive income: For the six months ended September 30, 2026: ¥ 7,199 million [23.0%]
For the six months ended September 30, 2025: ¥ 5,854 million [23.1%]

	Basic earnings per share	Diluted earnings per share
Six months ended	Yen	Yen
September 30, 2026	124.01	123.72
September 30, 2025	155.63	155.22

(2) Consolidated financial position

	Total assets	Net assets	Equity-to-asset ratio
As of	Millions of yen	Millions of yen	%
September 30, 2026	194,044	93,912	48.3
March 31, 2026	175,639	90,701	51.5

Reference: Equity
As of September 30, 2026: ¥ 93,686 million
As of March 31, 2026: ¥ 90,490 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 March 31, 2026	-	51.00	-	74.00	125.00
Fiscal year ending March 31, 2027	-	62.00			
Fiscal year ending March 31, 2027 (Forecast)			-	63.00	125.00

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

3. Consolidated financial result forecasts for the fiscal year ending March 31, 2027 (from April 1, 2026 to March 31, 2027)

(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	210,000	(4.2)	12,000	(12.4)	12,400	(13.6)	9,400	(5.5)	296.11

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 semi-annual 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, 2026	32,759,200 shares
As of March 31, 2026	32,759,200 shares

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

As of September 30, 2026	1,307,361 shares
As of March 31, 2026	830,307 shares

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

Six months ended September 30, 2026	31,745,241 shares
Six months ended September 30, 2025	31,911,155 shares

* Semi-annual financial results reports are exempt from review conducted by certified public accountants or an audit firm.

* Proper use of earnings forecasts, and other special matters

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.

The Company plans to hold a financial results briefing session for institutional investors and analysts online on Wednesday, November 18, 2026. Reference materials to be distributed at the briefing session will be available on the Company's website promptly after the session.

Semi-annual Consolidated Financial Statements

(1) Semi-annual Consolidated Balance Sheet

(Millions of yen)

	As of March 31, 2026	As of September 30, 2026
Assets		
Current assets		
Cash and deposits	53,007	56,739
Notes and accounts receivable - trade, and contract assets	39,030	30,084
Electronically recorded monetary claims - operating	9,001	7,207
Merchandise and finished goods	17,939	31,988
Work in process	1,363	1,632
Raw materials and supplies	830	806
Advance payments to suppliers	23,735	28,235
Other	4,462	7,649
Allowance for doubtful accounts	(110)	(119)
Total current assets	149,260	164,225
Non-current assets		
Property, plant and equipment	3,397	3,302
Intangible assets	1,946	1,824
Investments and other assets		
Investment securities	17,527	20,958
Retirement benefit asset	1,630	1,901
Deferred tax assets	595	601
Other	1,454	1,405
Allowance for doubtful accounts	(173)	(173)
Total investments and other assets	21,033	24,693
Total non-current assets	26,378	29,819
Total assets	175,639	194,044
Liabilities		
Current liabilities		
Notes and accounts payable - trade	26,285	24,374
Short-term borrowings	6,520	6,520
Income taxes payable	2,501	1,383
Advances received	35,887	51,464
Provisions	2,707	2,218
Other	5,356	7,200
Total current liabilities	79,258	93,161
Non-current liabilities		
Long-term borrowings	480	420
Deferred tax liabilities	3,887	5,280
Provisions	31	36
Retirement benefit liability	557	564
Other	722	669
Total non-current liabilities	5,679	6,971
Total liabilities	84,937	100,132

(Millions of yen)

	As of March 31, 2026	As of September 30, 2026
Net assets		
Shareholders' equity		
Share capital	5,105	5,105
Capital surplus	3,820	3,857
Retained earnings	69,489	71,063
Treasury shares	(807)	(2,468)
Total shareholders' equity	77,607	77,557
Accumulated other comprehensive income		
Valuation difference on available-for-sale securities	6,312	8,685
Deferred gains or losses on hedges	894	1,000
Foreign currency translation adjustment	5,296	5,944
Remeasurements of defined benefit plans	380	499
Total accumulated other comprehensive income	12,883	16,129
Share acquisition rights	59	57
Non-controlling interests	151	168
Total net assets	90,701	93,912
Total liabilities and net assets	175,639	194,044

(2) Semi-annual Consolidated Statements of Income and Comprehensive Income

Semi-annual Consolidated Statements of Income

Six Months Ended September 30

(Millions of yen)

	For the six months ended September 30, 2025	For the six months ended September 30, 2026
Net sales	107,326	91,013
Cost of sales	88,559	74,159
Gross profit	18,766	16,854
Selling, general and administrative expenses	12,175	12,873
Operating profit	6,591	3,980
Non-operating income		
Interest income	63	94
Dividend income	224	246
Purchase discounts	98	111
Other	133	348
Total non-operating income	520	801
Non-operating expenses		
Interest expenses	18	28
Share of loss of entities accounted for using equity method	44	48
Commission expenses	51	63
Foreign exchange losses	185	129
Other	105	90
Total non-operating expenses	405	359
Ordinary profit	6,705	4,422
Extraordinary income		
Gain on sale of investment securities	434	1,369
Total extraordinary income	434	1,369
Profit before income taxes	7,140	5,792
Income taxes - current	2,009	1,634
Income taxes - deferred	130	198
Total income taxes	2,140	1,832
Profit	5,000	3,959
Profit attributable to non-controlling interests	34	23
Profit attributable to owners of parent	4,966	3,936

Semi-annual Consolidated Statements of Comprehensive Income
Six Months Ended September 30

(Millions of yen)

	For the six months ended September 30, 2025	For the six months ended September 30, 2026
Profit	5,000	3,959
Other comprehensive income		
Valuation difference on available-for-sale securities	990	2,372
Deferred gains or losses on hedges	161	106
Foreign currency translation adjustment	(429)	641
Remeasurements of defined benefit plans, net of tax	132	119
Total other comprehensive income	854	3,240
Comprehensive income	5,854	7,199
Comprehensive income attributable to		
Comprehensive income attributable to owners of parent	5,815	7,182
Comprehensive income attributable to non-controlling interests	39	16

(3) Semi-annual Consolidated Statements of Cash Flows

(Millions of yen)

	For the six months ended September 30, 2025	For the six months ended September 30, 2026
Cash flows from operating activities		
Profit before income taxes	7,140	5,792
Depreciation	556	612
Share-based payment expenses	83	90
Amortization of goodwill	56	56
Increase (decrease) in allowance for doubtful accounts	10	9
Increase (decrease) in provisions	(691)	(481)
Decrease (increase) in retirement benefit asset	(233)	(271)
Increase (decrease) in retirement benefit liability	(17)	6
Interest and dividend income	(288)	(341)
Interest expenses	18	28
Share of loss (profit) of entities accounted for using equity method	44	48
Loss (gain) on sale of investment securities	(434)	(1,369)
Loss (gain) on investments in silent partnerships	62	17
Decrease (increase) in accounts receivable - trade, and contract assets	7,249	11,006
Decrease (increase) in advance payments to suppliers	3,431	(4,467)
Decrease (increase) in inventories	(79)	(14,210)
Decrease (increase) in other current assets	1,595	(3,155)
Increase (decrease) in trade payables	(4,325)	(2,080)
Increase (decrease) in advances received	(2,483)	15,388
Increase (decrease) in other current liabilities	(3,719)	1,892
Other, net	330	33
Subtotal	8,307	8,604
Interest and dividends received	306	344
Interest paid	(18)	(28)
Income taxes paid	(2,298)	(2,777)
Net cash provided by (used in) operating activities	6,297	6,142
Cash flows from investing activities		
Net decrease (increase) in time deposits	685	(578)
Purchase of property, plant and equipment	(199)	(241)
Proceeds from sale of property, plant and equipment	0	54
Purchase of intangible assets	(297)	(174)
Purchase of investment securities	(511)	(20)
Proceeds from sale of investment securities	496	1,523
Loan advances	(2)	(7)
Proceeds from collection of loans receivable	2	0
Other, net	(5)	(2)
Net cash provided by (used in) investing activities	167	553

(Millions of yen)

	For the six months ended September 30, 2025	For the six months ended September 30, 2026
Cash flows from financing activities		
Repayments of long-term borrowings	(60)	(60)
Purchase of treasury shares	(0)	(1,695)
Dividends paid	(1,635)	(2,355)
Other, net	(112)	(141)
Net cash provided by (used in) financing activities	(1,807)	(4,252)
Effect of exchange rate change on cash and cash equivalents	(351)	730
Net increase (decrease) in cash and cash equivalents	4,306	3,174
Cash and cash equivalents at beginning of period	33,882	51,829
Cash and cash equivalents at end of period	38,188	55,004