Translation

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Summary of Consolidated Financial Results for the Year Ended September 30, 2026 (Based on Japanese GAAP)

November 13, 2026

Company name: D.I.System Co., Ltd.
Stock exchange listing: Tokyo
Stock code: 4421 URL https://www.di-system.co.jp/
Representative: Representative Director and President Kentaro Tomita
Inquiries: Managing Director Yutaka Otsuka TEL 03(6826)7772
Scheduled date of ordinary general meeting of shareholders: December 23, 2026
Scheduled date to file Securities Report: December 23, 2026
Scheduled date to commence dividend payments: December 24, 2026
Preparation of supplementary material on financial results: Yes
Holding of financial results meeting: Yes (for institutional investors and analysts)

(Amounts less than one million yen are rounded down)

1. Consolidated financial results for the year ended September 30, 2026 (from October 1, 2025 to September 30, 2026)

(1) Consolidated operating results

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	%
Year ended September 30, 2026	7,742	7.2	428	20.2	439	22.1	261	2.1
Year ended September 30, 2025	7,222	5.7	356	3.7	359	4.8	256	6.0

Note: Comprehensive income Year ended September 30, 2026 ¥276 million [2.6%]
Year ended September 30, 2025 ¥269 million [11.7%]

	Earnings per share	Diluted earnings per share	Profit attributable to owners of parent/equity	Ordinary profit/total assets	Operating profit/net sales
	Yen	Yen	%	%	%
Year ended September 30, 2026	89.90	89.75	15.1	13.0	5.5
Year ended September 30, 2025	88.12	87.93	16.7	12.0	4.9

Reference: Share of profit (loss) of entities accounted for using equity method
Year ended September 30, 2026 ¥— million
Year ended September 30, 2025 ¥— million

(2) Consolidated financial position

	Total assets	Net assets	Equity ratio	Net assets per share
	Millions of yen	Millions of yen	%	Yen
As of September 30, 2026	3,661	1,836	50.1	629.96
As of September 30, 2025	3,108	1,635	52.6	562.42

Reference: Equity As of September 30, 2026 ¥1,836 million
As of September 30, 2025 ¥1,635 million

(3) Consolidated cash flows

	Cash flows from operating activities	Cash flows from investing activities	Cash flows from financing activities	Cash and cash equivalents at end of period
	Millions of yen	Millions of yen	Millions of yen	Millions of yen
Year ended September 30, 2026	312	(396)	190	1,130
Year ended September 30, 2025	299	(217)	(130)	1,023

2. Cash dividends

	Annual dividends per share					Total cash dividends (Total)	Dividend payout ratio (Consolidated)	Ratio of dividends to net assets (Consolidated)
	1st quarter-end	2nd quarter-end	3rd quarter-end	Fiscal year-end	Total			
	Yen	Yen	Yen	Yen	Yen	Millions of yen	%	%
Year ended September 30, 2025	–	0.00	–	27.00	27.00	78	30.6	5.1
Year ended September 30, 2026	–	0.00	–	28.00	28.00	81	31.1	4.7
Year ending September 30, 2027 (Forecast)	–	0.00	–	31.00	31.00		35.2	

3. Forecast of consolidated financial results for the year ending September 30, 2027 (from October 1, 2026 to September 30, 2027)

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
Six months ending March 31, 2027	3,831	6.3	173	7.8	170	2.3	114	9.9	39.44
Full year	8,059	4.1	386	(10.0)	381	(13.2)	256	(1.9)	88.05

4. Notes

(1) Significant changes in the scope of consolidation during the year ended September 30, 2026: Yes

(2) 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

(3) Number of issued shares (common shares)

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

As of September 30, 2026	3,065,000 shares	As of September 30, 2025	3,059,000 shares

Number of treasury shares at the end of the period

As of September 30, 2026	150,336 shares	As of September 30, 2025	150,336 shares

Average number of shares during the period

Year ended September 30, 2026	2,909,568 shares	Year ended September 30, 2025	2,907,727 shares

Reference: Summary of non-consolidated financial results

1. Non-consolidated financial results for the year ended September 30, 2026 (from October 1, 2025 to September 30, 2026)

(1) Non-consolidated operating results

Percentages indicate year-on-year changes

	Net sales		Operating profit		Ordinary profit		Profit	
	Millions of yen	%	Millions of yen	%	Millions of yen	%	Millions of yen	%
Year ended September 30, 2026	6,789	6.5	362	36.6	382	33.2	245	15.0
Year ended September 30, 2025	6,373	2.5	265	(3.1)	287	(1.7)	213	(0.3)

	Earnings per share	Diluted earnings per share
	Yen	Yen
Year ended September 30, 2026	84.47	84.33
Year ended September 30, 2025	73.52	73.37

(2) Non-consolidated financial position

	Total assets	Net assets	Equity ratio	Net assets per share
	Millions of yen	Millions of yen	%	Yen
As of September 30, 2026	3,365	1,630	48.4	559.35
As of September 30, 2025	2,848	1,461	51.3	502.38

Reference: Equity As of September 30, 2026 ¥1,630 million

As of September 30, 2025 ¥1,461 million

2. Forecast of non-consolidated financial results for the year ending September 30, 2027 (from October 1, 2026 to September 30, 2027)

Percentages indicate year-on-year changes

	Net sales		Operating profit		Ordinary profit		Profit		Earnings per share
	Millions of yen	%	Millions of yen	%	Millions of yen	%	Millions of yen	%	Yen
Six months ending March 31, 2027 (cumulative)	3,446	3.3	188	(8.8)	197	(8.8)	133	(10.0)	45.65
Full year	7,043	3.7	277	(23.3)	295	(22.7)	198	(19.1)	68.23

* Financial results reports are exempt from audit conducted by certified public accountants or an audit corporation.

* Proper use of forecasts of financial results, and other special matters

(Caution concerning forward-looking statements)

The forward-looking statements, including earnings forecasts, contained in these materials are based on information currently available to the Company and on certain assumptions deemed to be reasonable. These statements do not purport that the Company pledges to realize such statements. Actual performance and other results may differ materially due to various factors.

(How to access the contents of the financial results meeting)

A financial results meeting will be held on Thursday, December 3, 2026 for institutional investors and analysts.

The videos of the meeting will be posted on the Company’s website promptly after the meeting.

Consolidated financial statements
Consolidated balance sheets

(Thousands of yen)

	As of September 30, 2025	As of September 30, 2026
Assets		
Current assets		
Cash and deposits	1,023,623	1,163,686
Accounts receivable - trade, and contract assets	1,050,179	1,129,537
Merchandise	71	18,498
Work in process	12,397	8,847
Other	124,723	122,658
Total current assets	2,210,995	2,443,228
Non-current assets		
Property, plant and equipment		
Buildings	269,269	305,758
Accumulated depreciation	(102,925)	(116,643)
Buildings, net	166,343	189,114
Structures	–	580
Accumulated depreciation	–	(559)
Structures, net	–	20
Tools, furniture and fixtures	133,137	149,875
Accumulated depreciation	(95,011)	(105,581)
Tools, furniture and fixtures, net	38,126	44,294
Land	–	23,535
Total property, plant and equipment	204,469	256,965
Intangible assets		
Goodwill	155,644	272,265
Other	107,014	230,527
Total intangible assets	262,658	502,792
Investments and other assets		
deposit	185,784	194,262
Deferred tax assets	205,841	230,428
Other	38,304	33,720
Total investments and other assets	429,930	458,410
Total non-current assets	897,059	1,218,168
Total assets	3,108,054	3,661,396

(Thousands of yen)

	As of September 30, 2025	As of September 30, 2026
Liabilities		
Current liabilities		
Accounts payable - trade	238,206	258,647
Current portion of long-term borrowings	–	60,072
Accounts payable - other	71,313	54,371
Accrued expenses	207,672	215,039
Income taxes payable	81,206	96,708
Accrued consumption taxes	84,304	103,326
Contract liabilities	185,032	199,829
Provision for bonuses	279,831	314,629
Provision for loss on orders received	9,240	–
Other	28,245	29,591
Total current liabilities	1,185,053	1,332,217
Non-current liabilities		
Long-term borrowings	–	209,892
Retirement benefit liability	278,005	276,600
Other	9,097	6,543
Total non-current liabilities	287,103	493,036
Total liabilities	1,472,157	1,825,253
Net assets		
Shareholders' equity		
Share capital	291,540	292,440
Capital surplus	215,540	216,440
Retained earnings	1,237,615	1,420,672
Treasury shares	(134,900)	(134,900)
Total shareholders' equity	1,609,795	1,794,652
Accumulated other comprehensive income		
Remeasurements of defined benefit plans	26,101	41,490
Total accumulated other comprehensive income	26,101	41,490
Total net assets	1,635,897	1,836,142
Total liabilities and net assets	3,108,054	3,661,396

Consolidated statements of income and consolidated statements of comprehensive income
Consolidated statements of income

(Thousands of yen)

	Fiscal year ended September 30, 2025	Fiscal year ended September 30, 2026
Net sales	7,222,984	7,742,042
Cost of sales	5,751,193	6,062,481
Gross profit	1,471,790	1,679,561
Selling, general and administrative expenses	1,114,805	1,250,606
Operating profit	356,984	428,954
Non-operating income		
Interest income	1,402	2,931
Subsidy income	1,700	–
Surrender value of insurance policies	–	10,765
Total non-operating income	3,102	13,696
Non-operating expenses		
Interest expenses	287	3,163
Total non-operating expenses	287	3,163
Ordinary profit	359,800	439,488
Extraordinary losses		
Loss on retirement of non-current assets	–	2,197
Settlement money	–	50,000
Total extraordinary losses	–	52,197
Profit before income taxes	359,800	387,290
Income taxes - current	119,651	137,705
Income taxes - deferred	(16,080)	(12,005)
Total income taxes	103,570	125,699
Profit	256,229	261,590
Profit attributable to non-controlling interests	–	–
Profit attributable to owners of parent	256,229	261,590

Consolidated statements of comprehensive income

(Thousands of yen)

	Fiscal year ended September 30, 2025	Fiscal year ended September 30, 2026
Profit	256,229	261,590
Other comprehensive income		
Remeasurements of defined benefit plans, net of tax	13,602	15,388
Total other comprehensive income	13,602	15,388
Comprehensive income	269,831	276,979
Comprehensive income attributable to		
Comprehensive income attributable to owners of parent	269,831	276,979
Comprehensive income attributable to non-controlling interests	–	–

Consolidated statements of changes in equity

Fiscal year ended September 30, 2025

(Thousands of yen)

	Shareholders' equity				
	Share capital	Capital surplus	Retained earnings	Treasury shares	Total shareholders' equity
Balance at beginning of period	291,390	215,390	1,054,077	(134,900)	1,425,957
Changes during period					
Issuance of new shares	150	150			300
Dividends of surplus			(72,691)		(72,691)
Profit attributable to owners of parent			256,229		256,229
Net changes in items other than shareholders' equity					–
Total changes during period	150	150	183,537	–	183,837
Balance at end of period	291,540	215,540	1,237,615	(134,900)	1,609,795

	Accumulated other comprehensive income		Total net assets
	Remeasurements of defined benefit plans	Total accumulated other comprehensive income	
Balance at beginning of period	12,499	12,499	1,438,457
Changes during period			
Issuance of new shares		–	300
Dividends of surplus		–	(72,691)
Profit attributable to owners of parent		–	256,229
Net changes in items other than shareholders' equity	13,602	13,602	13,602
Total changes during period	13,602	13,602	197,440
Balance at end of period	26,101	26,101	1,635,897

Fiscal year ended September 30, 2026

(Thousands of yen)

	Shareholders' equity				
	Share capital	Capital surplus	Retained earnings	Treasury shares	Total shareholders' equity
Balance at beginning of period	291,540	215,540	1,237,615	(134,900)	1,609,795
Changes during period					
Issuance of new shares	900	900			1,800
Dividends of surplus			(78,533)		(78,533)
Profit attributable to owners of parent			261,590		261,590
Net changes in items other than shareholders' equity					–
Total changes during period	900	900	183,056	–	184,856
Balance at end of period	292,440	216,440	1,420,672	(134,900)	1,794,652

	Accumulated other comprehensive income		Total net assets
	Remeasurements of defined benefit plans	Total accumulated other comprehensive income	
Balance at beginning of period	26,101	26,101	1,635,897
Changes during period			
Issuance of new shares			1,800
Dividends of surplus			(78,533)
Profit attributable to owners of parent			261,590
Net changes in items other than shareholders' equity	15,388	15,388	15,388
Total changes during period	15,388	15,388	200,245
Balance at end of period	41,490	41,490	1,836,142

Consolidated statements of cash flows

(Thousands of yen)

	Fiscal year ended September 30, 2025	Fiscal year ended September 30, 2026
Cash flows from operating activities		
Profit before income taxes	359,800	387,290
Depreciation	44,390	64,332
Amortization of deposit	2,241	5,168
Amortization of goodwill	23,866	32,743
Increase (decrease) in provision for bonuses	3,749	28,964
Increase (decrease) in provision for loss on orders received	9,240	(9,240)
Increase (decrease) in retirement benefit liability	32,803	21,561
Loss on retirement of non-current assets	–	2,197
Interest income	(1,402)	(2,931)
Interest expenses	287	3,163
Settlement money	–	50,000
Decrease (increase) in accounts receivable - trade, and contract assets	(87,181)	(67,406)
Decrease (increase) in inventories	220	(19,455)
Increase (decrease) in trade payables	11,366	20,441
Decrease (increase) in other assets	(28,091)	5,874
Increase (decrease) in other liabilities	39,184	(56,568)
Increase (decrease) in accrued consumption taxes	(1,185)	19,907
Subtotal	409,289	486,042
Interest received	1,402	2,931
Interest paid	(265)	(3,141)
Settlement money paid	–	(50,000)
Income taxes paid	(111,387)	(123,315)
Net cash provided by (used in) operating activities	299,039	312,517
Cash flows from investing activities		
Payments into time deposits	–	(22,065)
Proceeds from withdrawal of time deposits	–	14,031
Purchase of property, plant and equipment	(92,642)	(57,436)
Purchase of intangible assets	(93,906)	(160,308)
Proceeds from cancellation of insurance funds	–	11,148
Proceeds from refund of guarantee deposits	17,180	62
Payments of guarantee deposits	(48,136)	(12,688)
Payments from changes in ownership interests in subsidiaries and affiliates result in change in scope of consolidation	–	(168,920)
Other, net	140	74
Net cash provided by (used in) investing activities	(217,364)	(396,103)
Cash flows from financing activities		
Proceeds from long-term borrowings	–	300,000
Repayments of long-term borrowings	(58,430)	(32,732)
Proceeds from issuance of shares	300	1,800
Dividends paid	(72,505)	(78,516)
Net cash provided by (used in) financing activities	(130,635)	190,551
Net increase (decrease) in cash and cash equivalents	(48,960)	106,966
Cash and cash equivalents at beginning of period	1,072,583	1,023,623
Cash and cash equivalents at end of period	1,023,623	1,130,589