Translation

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Consolidated Financial Results for the Fiscal Year Ended May 31, 2026 (Under Japanese GAAP)

July 9, 2026

Company name	DAIKOKUTENBUSSAN CO.,LTD.		Stock exchange listings: Tokyo Prime
Securities code	2791	URL http://www.e-dkt.co.jp/	
Representative	(Title)	Representative Director and Chairman	(Name) MASAHIKO OGA
Inquiries	(Title)	Director of Corporate Planning Office	(Name) YUKI OGA Tel 086-435-1100
Date of general shareholders' meeting (as planned)	August 26, 2026	Dividend payable date (as planned)	August 27, 2026
Annual securities report filing date (as planned)	August 25, 2026		

Supplemental material of annual results : None

Convening briefing of annual results : Yes Video distribution for institutional investors and securities analysts

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

1. Consolidated financial results for the fiscal year ended May 31, 2026 (from June 1, 2025 to May 31, 2026)

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

	Net sales		Operating profit		Ordinary profit		Profit attributable to owners of parent	
Fiscal year ended	Millions of yen	%	Millions of yen	%	Millions of yen	%	Millions of yen	%
May 31, 2026	319,208	9.0	5,297	(46.0)	5,450	(46.0)	3,603	(46.8)
May 31, 2025	292,940	8.5	9,812	4.9	10,088	5.7	6,774	7.4

Note:Comprehensive income For the fiscal year ended May 31, 2026 3,687 Millions of yen (45.6%) For the fiscal year ended May 31, 2025 6,773 Millions of yen (7.6%)

	Basic earnings per share	Diluted earnings per share	Rate of return on equity	Ordinary profit to total assets ratio	Operating profit to net sales ratio
Fiscal year ended	Yen	Yen	%	%	%
May 31, 2026	265.32	−	5.9	4.3	1.7
May 31, 2025	486.03	485.84	11.7	9.1	3.3

(2) Consolidated financial position

	Total assets	Net assets	Capital adequacy ratio	Net assets per share
As of	Millions of yen	Millions of yen	%	Yen
May 31, 2026	139,295	61,210	43.9	4,555.11
May 31, 2025	116,403	61,064	52.3	4,400.85

Reference:Owner's equity As of May 31, 2026 61,090 Millions of yen As of May 31, 2025 60,946 Millions of yen

(3) Consolidated cash flows

	Cash flows from operating activities	Cash flows from investing activities	Cash flows from financing activities	Cash and equivalents, end of period
Fiscal year ended	Millions of yen	Millions of yen	Millions of yen	Millions of yen
May 31, 2026	11,014	(26,710)	17,544	10,337
May 31, 2025	11,438	(16,766)	1,793	8,488

2. Cash dividends

	Dividend per share					Total dividend paid	Payout ratio (consolidated)	Ratio of total amount of dividends to net assets (consolidated)
	First quarter	Second quarter	Third quarter	Year end	Annual			
	Yen	Yen	Yen	Yen	Yen	Millions of yen	%	%
Fiscal year ended May 31, 2025	–	0.00	–	39.00	39.00	540	8.0	0.9
Fiscal year ended May 31, 2026	–	0.00	–	39.00	39.00	523	14.7	0.9
Fiscal year ending May 31, 2027 (Forecast)	–	0.00	–	39.00	39.00		11.1	

Note:Revisions to the forecast of cash dividends most recently announced : Yes

3. Consolidated financial forecast for the fiscal year ending May 31, 2027 (from June 1, 2026 to May 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
Six months ending November 30, 2026	167,400	7.2	2,900	(0.4)	3,000	(2.4)	1,900	4.3	141.66
Fiscal year ending May 31, 2027	344,100	7.8	7,400	39.7	7,600	39.4	4,700	30.4	350.44

* Notes

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

(2) 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 : Yes

(iv) Restatement : None

(3) Number of issued shares (common shares)

① Number of issued and outstanding shares at the end of fiscal year (including treasury stock)	As of May 31, 2026	14,502,400 shares	As of May 31, 2025	14,502,400 shares
② Number of treasury stock at the end of fiscal year	As of May 31, 2026	1,090,907 shares	As of May 31, 2025	653,507 shares
③ Average number of shares	Fiscal year ended May 31, 2026	13,582,847 shares	Fiscal year ended May 31, 2025	13,938,514 shares

[Reference] Overview of non-consolidated financial results

1. Non-consolidated financial results for the fiscal year ended May 31, 2026 (from June 1, 2025 to May 31, 2026)

(1) Non-consolidated operating results (Percentages indicate year-on-year changes.)

	Net sales		Operating profit		Ordinary profit		Profit	
Fiscal year ended	Millions of yen	%	Millions of yen	%	Millions of yen	%	Millions of yen	%
May 31, 2026	281,449	8.4	5,613	(42.0)	5,330	(44.4)	3,628	(43.6)
May 31, 2025	259,561	7.9	9,671	3.5	9,593	8.4	6,438	5.1

	Basic earnings per share	Diluted earnings per share
Fiscal year ended	Yen	Yen
May 31, 2026	267.17	—
May 31, 2025	461.93	461.75

(2) Non-consolidated financial position

	Total assets	Net assets	Capital adequacy ratio	Net assets per share
As of	Millions of yen	Millions of yen	%	Yen
May 31, 2026	132,794	60,560	45.6	4,515.53
May 31, 2025	111,452	60,399	54.2	4,361.28

Reference:Owner's equity As of May 31, 2026 60,560 Millions of yen As of May 31, 2025 60,399 Millions of yen

2. Non-consolidated financial forecast for the fiscal year ending May 31, 2027 (from June 1, 2026 to May 31, 2027)

(Percentages indicate year-on-year changes.)

	Net sales		Ordinary profit		Profit		Basic earnings per share
	Millions of yen	%	Millions of yen	%	Millions of yen	%	Yen
Six months ending November 30, 2026	144,500	4.5	2,800	(3.8)	1,800	(0.6)	134.21
Fiscal year ending May 31, 2027	298,000	5.9	7,400	38.8	4,600	26.8	342.98

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

* Proper use of earnings forecasts, and other special matters

Consolidated financial statements

（１） Consolidated balance sheets

(Millions of yen)

	As of May 31, 2025	As of May 31, 2026
Assets		
Current assets		
Cash and deposits	8,488	10,337
Accounts receivable - trade	154	156
Merchandise and finished goods	9,847	10,624
Work in process	182	172
Raw materials and supplies	758	867
Other	5,768	8,224
Allowance for doubtful accounts	(0)	(0)
Total current assets	25,200	30,383
Non-current assets		
Property, plant and equipment		
Buildings and structures	91,911	108,775
Accumulated depreciation	(42,948)	(49,047)
Buildings and structures, net	48,963	59,727
Machinery, equipment and vehicles	8,633	9,539
Accumulated depreciation	(5,355)	(5,573)
Machinery, equipment and vehicles, net	3,277	3,965
Tools, furniture and fixtures	21,369	24,781
Accumulated depreciation	(14,456)	(16,776)
Tools, furniture and fixtures, net	6,913	8,004
Land	13,458	17,480
Leased assets	272	272
Accumulated depreciation	(131)	(156)
Leased assets, net	140	116
Construction in progress	3,610	3,956
Other	544	636
Accumulated depreciation	(307)	(299)
Other, net	237	337
Total property, plant and equipment	76,602	93,588
Intangible assets	219	152
Investments and other assets		
Investment securities	442	560
Construction assistance fund receivables	1,294	1,158
Deferred tax assets	5,523	6,030
Guarantee deposits	5,674	5,923
Other	1,574	1,601
Allowance for doubtful accounts	(130)	(103)
Total investments and other assets	14,380	15,171
Total non-current assets	91,202	108,912
Total assets	116,403	139,295

(Millions of yen)

	As of May 31, 2025	As of May 31, 2026
Liabilities		
Current liabilities		
Notes and accounts payable - trade	20,205	21,193
Short-term borrowings	11,061	14,583
Lease liabilities	9	5
Income taxes payable	2,176	886
Provision for bonuses	694	768
Asset retirement obligations	—	27
Other	12,043	11,511
Total current liabilities	46,190	48,977
Non-current liabilities		
Long-term borrowings	3,945	21,519
Lease liabilities	17	12
Deferred tax liabilities	47	42
Retirement benefit liability	49	56
Asset retirement obligations	3,762	6,183
Other	1,324	1,293
Total non-current liabilities	9,148	29,107
Total liabilities	55,339	78,085
Net assets		
Shareholders' equity		
Share capital	1,760	1,760
Capital surplus	1,921	1,921
Retained earnings	58,840	61,904
Treasury shares	(1,685)	(4,685)
Total shareholders' equity	60,837	60,900
Accumulated other comprehensive income		
Valuation difference on available-for-sale securities	109	190
Total accumulated other comprehensive income	109	190
Non-controlling interests	117	119
Total net assets	61,064	61,210
Total liabilities and net assets	116,403	139,295

（2） Consolidated Statement of Income and Consolidated Statement of Comprehensive Income

Consolidated Statement of Income

(Millions of yen)

	Fiscal year ended May 31, 2025	Fiscal year ended May 31, 2026
Net sales	292,940	319,208
Cost of sales	224,216	244,985
Gross profit	68,723	74,222
Selling, general and administrative expenses		
Salalaries allowances and bonuses	24,991	29,045
Provision for bonuses	621	706
Retirement benefit expenses	87	93
Utilities expenses	5,744	6,128
Rent expenses	8,077	8,922
Depreciation	6,348	8,472
Provision of allowance for doubtful accounts	(203)	(0)
Other	13,243	15,556
Total selling, general and administrative expenses	58,911	68,925
Operating profit	9,812	5,297
Non-operating income		
Interest income	30	37
Dividend income	4	4
Rental income	142	173
Subsidy income	122	89
Insurance claim income	70	66
Reversal of allowance for doubtful accounts	—	0
Other	135	170
Total non-operating income	504	543
Non-operating expenses		
Interest expenses	52	271
Rental expenses	62	57
Loss on disposal of non-current assets	19	—
Provision of allowance for doubtful accounts	71	—
Other	21	60
Total non-operating expenses	228	390
Ordinary profit	10,088	5,450
Extraordinary income		
Insurance claim income	—	107
Subsidy income	—	183
Total extraordinary income	—	290
Extraordinary losses		
Loss on disaster	—	79
Impairment losses	—	85
Total extraordinary losses	—	165
Profit before income taxes	10,088	5,576
Income taxes - current	3,774	2,519
Income taxes - deferred	(463)	(549)
Total income taxes	3,310	1,969
Profit	6,778	3,606
Profit attributable to non-controlling interests	3	2
Profit attributable to owners of parent	6,774	3,603

Consolidated Statement of Comprehensive Income

(Millions of yen)

	Fiscal year ended May 31, 2025	Fiscal year ended May 31, 2026
Profit	6,778	3,606
Other comprehensive income		
Valuation difference on available-for-sale securities	(4)	80
Total other comprehensive income	(4)	80
Comprehensive income	6,773	3,687
Comprehensive income attributable to		
Comprehensive income attributable to owners of parent	6,769	3,684
Comprehensive income attributable to non-controlling interests	3	2

（3）Consolidated Statement of Changes in Equity

Previous Consolidated Fiscal Year（From June 1, 2024, to May 31, 2025）

(Millions of yen)

	Shareholders' equity				
	Share capital	Capital surplus	Retained earnings	Treasury shares	Total shareholders' equity
Balance at beginning of period	1,716	1,877	52,524	(881)	55,237
Changes during period					
Issuance of new shares	43	43			87
Dividends of surplus			(460)		(460)
Profit attributable to owners of parent			6,774		6,774
Purchase of treasury shares				(803)	(803)
Other			0		0
Net changes in items other than shareholders' equity					
Total changes during period	43	43	6,315	(803)	5,599
Balance at end of period	1,760	1,921	58,840	(1,685)	60,837

	Accumulated other comprehensive income	Share acquisition rights	Non-controlling interests	Total net assets
	Valuation difference on available-for-sale securities			
Balance at beginning of period	114	30	113	55,496
Changes during period				
Issuance of new shares				87
Dividends of surplus				(460)
Profit attributable to owners of parent				6,774
Purchase of treasury shares				(803)
Other				0
Net changes in items other than shareholders' equity	(4)	(30)	3	(31)
Total changes during period	(4)	(30)	3	5,567
Balance at end of period	109	—	117	61,064

Current Consolidated Fiscal Year（From June 1, 2025, to May 31, 2026）

(Millions of yen)

	Shareholders' equity				
	Share capital	Capital surplus	Retained earnings	Treasury shares	Total shareholders' equity
Balance at beginning of period	1,760	1,921	58,840	(1,685)	60,837
Changes during period					
Dividends of surplus			(540)		(540)
Profit attributable to owners of parent			3,603		3,603
Purchase of treasury shares				(3,000)	(3,000)
Net changes in items other than shareholders' equity					
Total changes during period			3,063	(3,000)	63
Balance at end of period	1,760	1,921	61,904	(4,685)	60,900

	Accumulated other comprehensive income	Non-controlling interests	Total net assets
	Valuation difference on available-for-sale securities		
Balance at beginning of period	109	117	61,064
Changes during period			
Dividends of surplus			(540)
Profit attributable to owners of parent			3,603
Purchase of treasury shares			(3,000)
Net changes in items other than shareholders' equity	80	2	83
Total changes during period	80	2	146
Balance at end of period	190	119	61,210

（4） Consolidated Statement of Cash Flows

(Millions of yen)

	Fiscal year ended May 31, 2025	Fiscal year ended May 31, 2026
Cash flows from operating activities		
Profit before income taxes	10,088	5,576
Depreciation	7,761	9,784
Increase (decrease) in provision for bonuses	60	73
Increase (decrease) in allowance for doubtful accounts	(131)	(26)
Impairment losses	—	85
Interest and dividend income	(34)	(42)
Interest expenses	52	271
Loss on disaster	—	79
Insurance claim income	—	(107)
Subsidy income	—	(183)
He amount of rent offset of constrution assistance fund receceivables	211	189
He amount of rent off set of constrution assistance fund receivables deposited	(47)	(47)
Loss (gain) on valuation of investment securities	4	—
Decrease (increase) in trade receivables	(9)	(2)
Decrease (increase) in inventories	(1,458)	(909)
Decrease (increase) in other current assets	(1,181)	(2,405)
Increase (decrease) in trade payables	2,226	988
Increase (decrease) in other current liabilities	(1,489)	1,425
Increase (decrease) in other non-current liabilities	44	65
Other, net	(76)	(4)
Subtotal	16,022	14,811
Interest and dividends received	8	17
Interest paid	(49)	(293)
Proceeds from insurance income	—	107
Subsidies received	120	120
Subsidies received	—	91
Payments associated with disaster loss	—	(8)
Income taxes paid	(4,662)	(3,831)
Net cash provided by (used in) operating activities	11,438	11,014
Cash flows from investing activities		
Purchase of property, plant and equipment	(16,270)	(26,293)
Proceeds from sale of property, plant and equipment	100	56
Purchase of intangible assets	(31)	(7)
Purchase of investment securities	(3)	—
Payments for asset retirement obligations	(20)	(4)
Expense by payment of guarantee money paid	(360)	(340)
Proceeds from refund of guarantee deposits	75	78
Purchase of long-term prepaid expenses	(198)	(189)
Payments of construction assistance fund receivables	(40)	(10)
Other, net	(17)	1
Net cash provided by (used in) investing activities	(16,766)	(26,710)

(Millions of yen)

	Fiscal year ended May 31, 2025	Fiscal year ended May 31, 2026
Cash flows from financing activities		
Increase (decrease) in short-term borrowings	7,000	(1,000)
Proceeds from long-term borrowings	—	30,000
Repayments of long-term borrowings	(3,949)	(7,905)
Repayments of lease liabilities	(62)	(9)
Proceeds from issuance of shares	70	—
Purchase of treasury shares	(803)	(3,000)
Dividends paid	(460)	(540)
Net cash provided by (used in) financing activities	1,793	17,544
Net increase (decrease) in cash and cash equivalents	(3,534)	1,848
Cash and cash equivalents at beginning of period	12,023	8,488
Cash and cash equivalents at end of period	8,488	10,337