

# **Financial Results Material for the First Quarter of the Period Ending March 2026**

**August 8, 2025**



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for the Period Ending March 2026**

# **Consolidated Performance Summary**

## Overview of consolidated management indicators, etc. (operating results)

(Millions of yen)

|  | 1st Quarter of<br>period ended<br>March 2025 | 1st Quarter of<br>period ending<br>March 2026 | Increase<br>(Decrease) | Change rate |
|--|--|---|------------------------|-------------|
| Net sales of uncompleted construction contracts at beginning of period | 239,861                                      | 258,400                                       | 18,539                 | 7.7%        |
| Net sales of construction contract orders received                     | 74,864                                       | 66,492  | (8,372)                | -11.2%      |
| Net sales of completed construction contracts                          | 44,325                                       | 60,147  | 15,822                 | 35.7%       |
| Gross profit on completed construction contracts                       | 5,731  | 14,610  | 8,878                  | 154.9%      |
| Gross profit margin of completed construction contracts (%)            | 12.9%  | 24.3%   | 11.4p                  | —           |
| Operating profit   | 1,725  | 9,703   | 7,978                  | 462.5%      |
| Operating profit margin (%)  | 3.9%   | 16.1%   | 12.2p                  | —           |
| Ordinary profit  | 2,125  | 10,066  | 7,940                  | 373.6%      |
| Ordinary profit margin (%)   | 4.8%   | 16.7%   | 11.9p                  | —           |
| Net profit attributable to owners of parent                            | 1,306  | 6,885   | 5,578                  | 426.8%      |
| Net profit margin (%)  | 2.9%   | 11.4%   | 8.5p                   | —           |

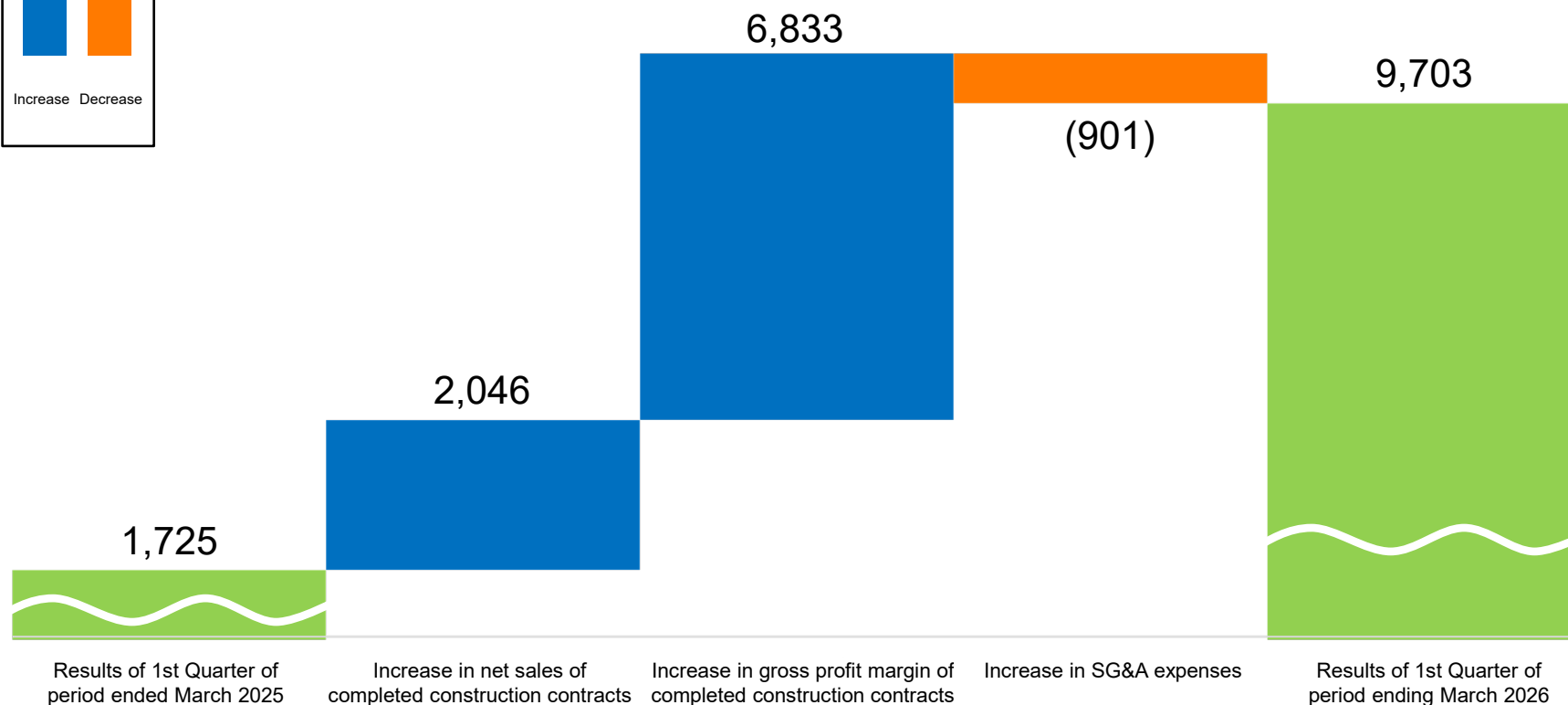
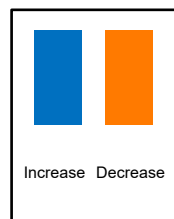
## Business environment and the Company's performance summary

- Net sales of construction contract orders received decreased year-on-year, but remained at a high level.
- Net sales of completed construction contracts and gross profit on completed construction contracts increased significantly, thanks to the completion of large-scale construction projects carried over from the previous period and improved profitability following negotiations with clients.
- Net profit attributable to owners of parent increased, mainly due to said increase in gross profit on completed construction contracts offsetting the increase in SG&A expenses.

As a result of the above, we posted higher sales and higher profits.

## Breakdown of increase/decrease in consolidated operating profit

(Millions of yen)



- Net sales of completed construction contracts and gross profit on completed construction contracts increased for the reasons stated on the previous page.
- SG&A expenses increased due mainly to “an increase in employee salaries accompanying base salary increases” and “DX investments, including investment in raising efficiency in field operation and office work.”

## Trends in consolidated net sales by construction type

(Millions of yen)

|                            |  | 1st Quarter of<br>period ended<br>March 2025 | 1st Quarter of<br>period ending<br>March 2026 | Increase<br>(Decrease) | Change rate |
|----------------------------|--|--|---|------------------------|-------------|
| Orders received            | Air conditioning and<br>plumbing installations | 66,248                                       | 56,419  | (9,829)                | -14.8%      |
|                            | Electrical installations                       | 8,616  | 10,072  | 1,456                  | 16.9%       |
|                            | Total  | 74,864                                       | 66,492  | (8,372)                | -11.2%      |
| Net sales<br>(completed)   | Air conditioning and<br>plumbing installations | 38,395                                       | 48,649  | 10,254                 | 26.7%       |
|                            | Electrical installations                       | 5,929  | 11,497  | 5,568                  | 93.9%       |
|                            | Total  | 44,325                                       | 60,147  | 15,822                 | 35.7%       |
| Net sales<br>(uncompleted) | Air conditioning and<br>plumbing installations | 240,033                                      | 231,206                                       | (8,826)                | -3.7%       |
|                            | Electrical installations                       | 30,367                                       | 33,538  | 3,170                  | 10.4%       |
|                            | Total  | 270,400                                      | 264,744                                       | (5,656)                | -2.1%       |

- Air conditioning and plumbing installations
  - ✓ Orders received remained at a high level, although they decreased from the previous period.
  - ✓ Net sales (completed) increased with steady progress on construction of large-scale industrial facilities.
- Electrical installations
  - ✓ We are focusing on increasing orders for electrical installation projects positioned as the domain of transforming in the Mid-Term Management Plan.
  - ✓ Net sales (completed) increased with steady progress on unfinished construction projects, and net sales (uncompleted) also increased as orders received exceeded net sales (completed).

## Overview of consolidated management indicators, etc. (financial position)

(Millions of yen)

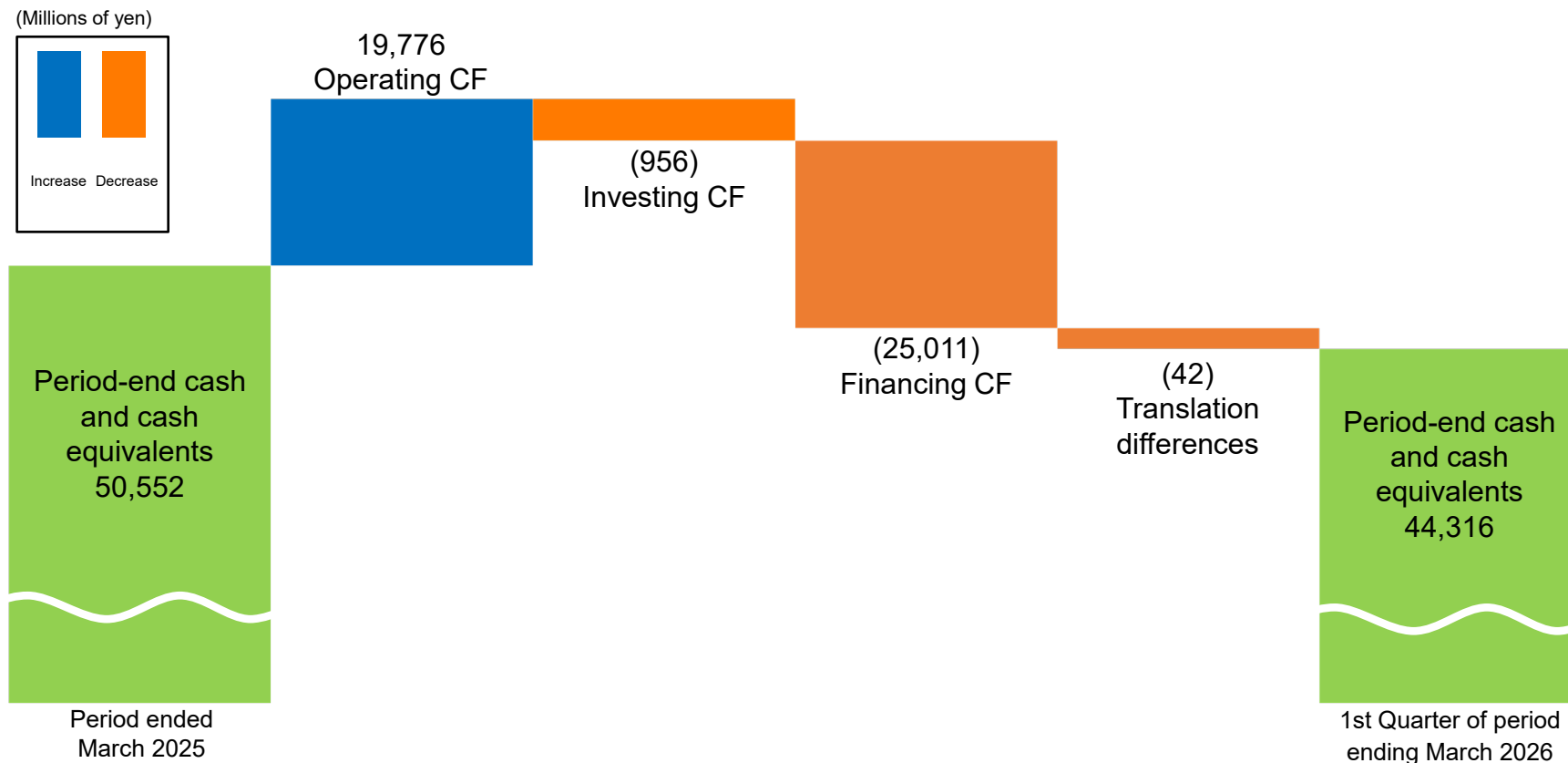
|                                     | Period ended<br>March 2025 | 1st Quarter of<br>period ending<br>March 2026 | Increase<br>(Decrease) | Change rate | Major factors behind increase/decrease<br>and annotation items   |
|-------------------------------------|----------------------------|---|------------------------|-------------|--|
| <b>Net assets</b>                   | 109,206                    | 110,640                                       | 1,433                  | 1.3%        | Retained earnings increased.   |
| <b>Total assets</b>                 | 215,309                    | 181,874                                       | (33,435)               | -15.5%      | Repayment of borrowings and decrease in accounts payable   |
| <b>Book value per share (BPS)</b>   | 2,495.45 yen               | 2,528.78 yen                                  | 33.34                  | 1.3%        | <b>PBR improved as stock price rose.</b>   |
| <b>Price book-value ratio (PBR)</b> | 1.49 times                 | 1.76 times                                    | —                      | —           | (Reference) Closing stock price as of Mar. 31, 2025: 3,710 yen<br>Closing stock price as of Jun. 30, 2025: 4,445 yen |
| <b>Equity capital ratio</b>         | 49.7%                      | 59.7%   | 10.0p                  | —           | Due to the decrease in liabilities as stated above   |

## Overview of consolidated management indicators, etc. (cash flows)

(Millions of yen)

|   | 1st Quarter of<br>period ended<br>March 2025 | 1st Quarter of<br>period ending<br>March 2026 | Increase<br>(Decrease) | Change rate | Major factors behind increase/decrease<br>and annotation items    |
|---|--|---|------------------------|-------------|---|
| <b>Cash flows from operating activities</b>             | 552  | 19,776  | 19,223                 | —           | Smooth progress in the collection of accounts receivable          |
| <b>Cash flows from investing activities</b>             | (218)  | (956)   | (738)                  | —           | Payment for property, plants, equipment, guarantee deposits, etc. |
| <b>Cash flows from financing activities</b>             | 18,056                                       | (25,011)                                      | (43,068)               | —           | Repayment of borrowings to secure working capital                 |
| <b>Cash and cash equivalents at beginning of period</b> | 22,665                                       | 50,552  | 27,886                 | 123.0%      |   |
| <b>Increase/decrease in cash and cash equivalents</b>   | 18,585                                       | (6,376)                                       | (24,962)               | —           |   |
| <b>Cash and cash equivalents at end of period</b>       | 41,250                                       | 44,316  | 3,065                  | 7.4%        |   |

## Breakdown of cash flows (Trends in period-end balance of cash and cash equivalents)



- Respective factors contributing to increases and decreases in cash flow in connection to the above are as follows: Operating CF (smooth progress in the collection of accounts receivable), Investing CF (payment for property, plants, equipment, guarantee deposits, etc.), and Financing CF (repayment of borrowings to secure working capital in response to the increase in operating CF).



**First Quarter Financial Results  
for the Period Ending March 2026**

# **First Quarter Financial Closing Highlights**

## Renovations and direct orders

(Millions of yen)

|                                   | Period ended March 2025 |                           |           | Period ending March 2026 | Year-on-year change |             |
|-----------------------------------|-------------------------|---------------------------|-----------|--------------------------|---------------------|-------------|
|                                   | First quarter           | Second to fourth quarters | Full year | First quarter            | Increase (Decrease) | Change rate |
| <b>Renovations</b>                | 29,798                  | 81,202                    | 111,000   | 30,951                   | 1,152               | 3.9%        |
| <b>Ratio of renovations (%)</b>   | 39.8%                   | 39.3%                     | 39.5%     | 46.5%                    | 6.7p                | —           |
| <b>Mid-to-large renovations</b>   | 17,089                  | 34,675                    | 51,765    | 12,438                   | (4,651)             | -27.2%      |
| <b>Small-scale renovations</b>    | 12,708                  | 46,527                    | 59,235    | 18,512                   | 5,804               | 45.7%       |
| <b>New construction</b>           | 45,066                  | 125,203                   | 170,270   | 35,541                   | (9,525)             | -21.1%      |
| <b>Total orders received</b>      | 74,864                  | 206,406                   | 281,271   | 66,492                   | (8,372)             | -11.2%      |
| <b>Of which, direct orders</b>    | 30,041                  | 109,936                   | 139,977   | 30,224                   | 183                 | 0.6%        |
| <b>Ratio of direct orders (%)</b> | 40.1%                   | 53.3%                     | 49.8%     | 45.5%                    | 5.3p                | —           |

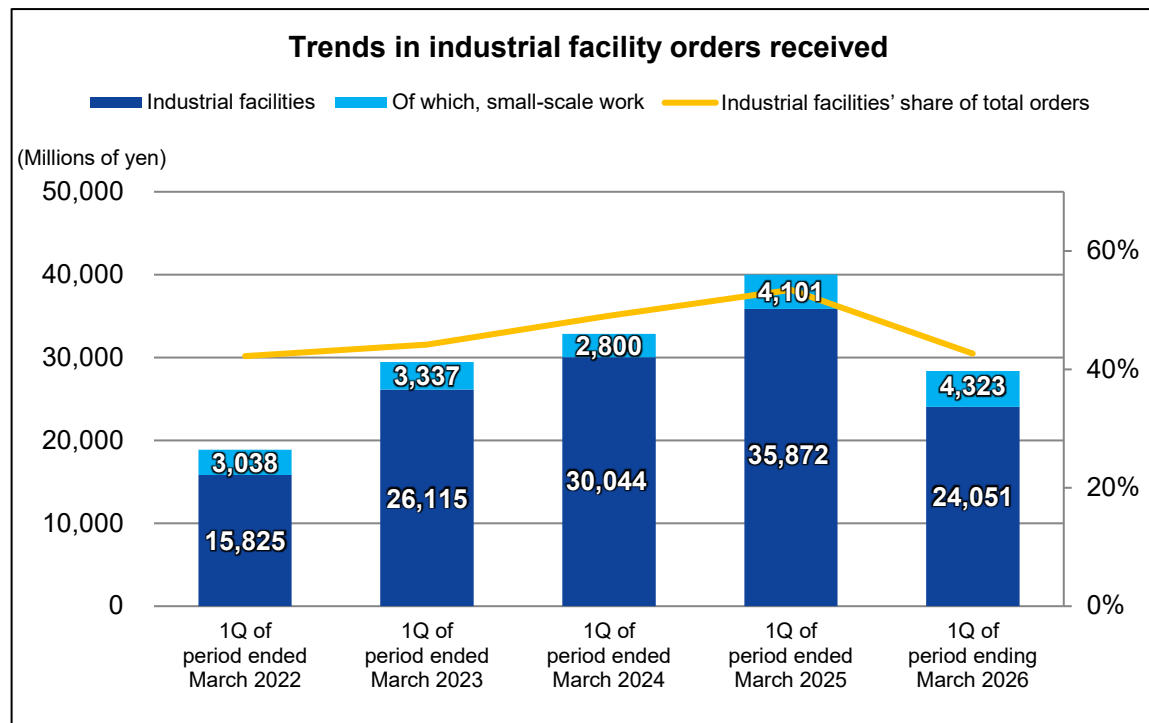
- Orders received for renovations increased from the previous period due to an increase in orders for small-scale renovation work, despite a decrease in orders for large- and medium-scale renovation work.
- New construction orders posted a year-on-year decrease, but remained at a high level.
- Direct orders posted growth due to orders for small-scale renovation work, resulting in a direct order ratio of 45.5%.

## Industrial facilities

(Millions of yen)

|                                    | Period ended March 2025 |                           |           | Period ending March 2026 | Year-on-year change |             |
|------------------------------------|-------------------------|---------------------------|-----------|--------------------------|---------------------|-------------|
|                                    | First quarter           | Second to fourth quarters | Full year | First quarter            | Increase (Decrease) | Change rate |
| <b>Total industrial facilities</b> | 39,972                  | 122,829                   | 162,802   | 28,374                   | (11,598)            | -29.0%      |
| <b>(Share of total orders: %)</b>  | 53.4%                   | 59.5%                     | 57.9%     | 42.7%                    | -10.7p              | —           |
| <b>Total orders received</b>       | 74,864                  | 206,406                   | 281,271   | 66,492                   | (8,372)             | -11.2%      |

\* Factories, labs, data centers, and logistics facilities are classified as “industrial facilities.”



- Although the amount and percentage of orders received for industrial facility construction decreased from the previous period, we expect to secure the same level of orders for the full year as in the previous period.

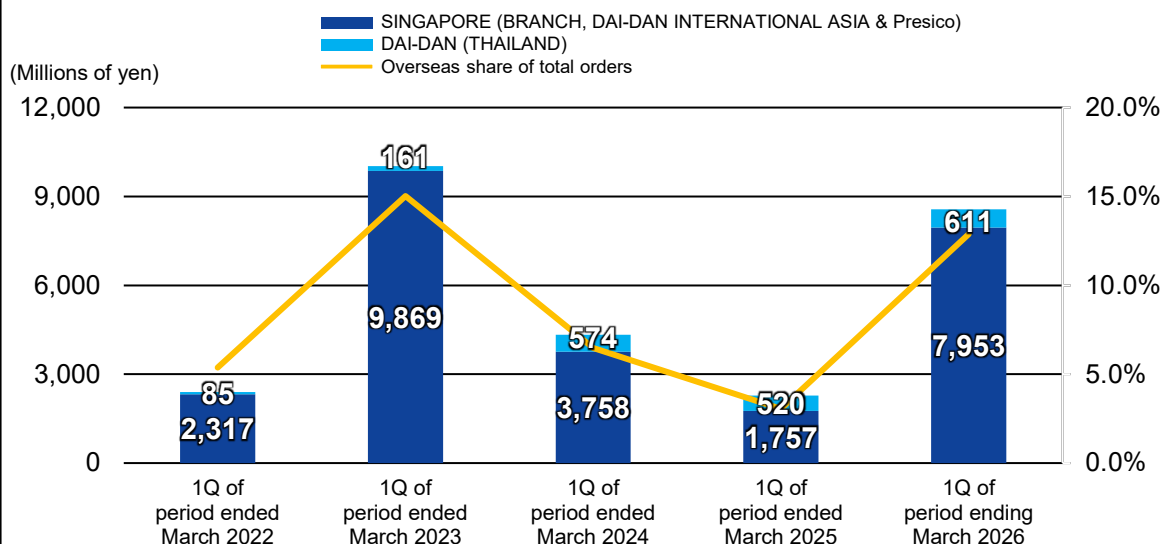
## Overseas operations

- Singapore (Branch, DAI-DAN INTERNATIONAL ASIA PTE. LTD., and Presico Engineering Pte. Ltd.), Thailand (DAI-DAN (THAILAND) CO., LTD.), Vietnam (DAI-DAN (VIETNAM) CO., LTD.), and Taiwan (DAI-DAN Taiwan Co., Ltd.) are the bases of our overseas operations.

(Millions of yen)

|   | Period ended March 2025 |                           |           | Period ending March 2026 | Year-on-year change |             |
|---|-------------------------|---------------------------|-----------|--------------------------|---------------------|-------------|
|   | First quarter           | Second to fourth quarters | Full year | First quarter            | Increase (Decrease) | Change rate |
| Total overseas orders received (Consolidated) | 2,277                   | 37,593                    | 39,870    | 8,564                    | 6,287               | 276.1%      |
| (Share of total orders: %)                    | 3.0%                    | 18.2%                     | 14.2%     | 12.9%                    | 9.8p                | —           |
| Total orders received                         | 74,864                  | 206,406                   | 281,271   | 66,492                   | (8,372)             | -11.2%      |

### Trends in overseas construction orders received (Consolidated)



- Singapore saw a significant overall increase due to additional orders received for large-scale research facility projects and the inclusion of Presico as our consolidated subsidiary from the fourth quarter of the previous period.
- As a result of the above, orders received increased by 6,287 million yen from the previous period to 8,564 million yen.

# Status of completed construction contracts

(Millions of yen)

|  | First quarter of period ended March 2025 |                   | First quarter of period ending March 2026 |                   | Year-on-year change |             |
|--|--|-------------------|---|-------------------|---------------------|-------------|
|  | Monetary amount                          | Composition ratio | Monetary amount                           | Composition ratio | Monetary amount     | Change rate |
| <b>Total net sales of completed construction contracts</b> | 44,325                                   | 100.0%            | 60,147                                    | 100.0%            | 15,822              | 35.7%       |
| (Renovations)  | 14,290                                   | 32.2%             | 16,716                                    | 27.8%             | 2,426               | 17.0%       |
| (Industrial facilities)                                    | 18,094                                   | 40.8%             | 34,242                                    | 56.9%             | 16,148              | 89.2%       |
| (Overseas operations)                                      | 3,089                                    | 7.0%              | 5,345                                     | 8.9%              | 2,256               | 73.1%       |

\* The figures in the table include a certain amount of overlap, as calculation is done by construction type: renovations, industrial facilities, and overseas operations.



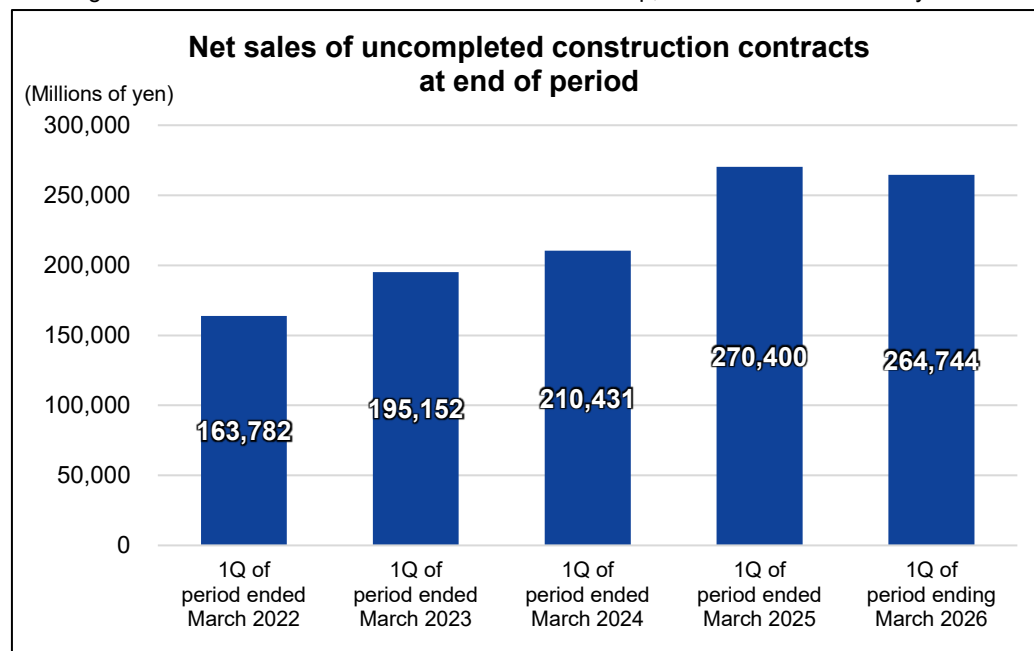
- Net sales of completed construction contracts increased due to progress mainly in large-scale industrial facility construction projects that were carried over from the previous period.
- As a result of the above, the composition ratio of industrial facilities rose to 56.9%.

# Status of uncompleted construction contracts

(Millions of yen)

|  | First quarter of period ended March 2025 |                   | First quarter of period ending March 2026 |                   | Year-on-year change |             |
|--|--|-------------------|---|-------------------|---------------------|-------------|
|  | Monetary amount                          | Composition ratio | Monetary amount                           | Composition ratio | Monetary amount     | Change rate |
| Net sales of uncompleted construction contracts at beginning of period | 239,861                                  | —                 | 258,400                                   | —                 | 18,539              | 7.7%        |
| Net sales of construction contract orders received                     | 74,864                                   | —                 | 66,492                                    | —                 | (8,372)             | -11.2%      |
| Net sales of completed construction contracts                          | 44,325                                   | —                 | 60,147                                    | —                 | 15,822              | 35.7%       |
| Net sales of uncompleted construction contracts at end of period       | 270,400                                  | 100.0%            | 264,744                                   | 100.0%            | (5,656)             | -2.1%       |
| (Renovations)  | 54,037                                   | 20.0%             | 77,604                                    | 29.3%             | 23,566              | 43.6%       |
| (Industrial facilities)  | 141,372                                  | 52.3%             | 138,708                                   | 52.4%             | (2,663)             | -1.9%       |
| (Overseas operations)  | 13,588                                   | 5.0%              | 37,911                                    | 14.3%             | 24,322              | 179.0%      |

\* The figures in the table include a certain amount of overlap, as calculation is done by construction type: renovations, industrial facilities, and overseas operations.



- While net sales of uncompleted construction contracts at the beginning of the period increased, net sales of uncompleted construction contracts at the end of the period decreased, reflecting a decrease in net sales of construction contract orders received and an increase in net sales of completed construction contracts.
- However, net sales of uncompleted construction contracts at the end of the period are expected to remain at a high level, mainly due to large-scale projects such as industrial and medical facilities, as well as contracts in overseas operations.

**First Quarter Financial Results  
for the Period Ending March 2026**

**Full-Year Earnings  
Forecast for the  
Period Ending  
March 2026**

## Consolidated full-year earnings forecast

(Millions of yen)

|  | Period ended March 2025 |                           |           | Period ending March 2026 |                                      |                      | Year-on-year change, full year |             |
|--|-------------------------|---------------------------|-----------|--------------------------|--------------------------------------|----------------------|--------------------------------|-------------|
|  | First quarter           | Second to fourth quarters | Full year | First quarter            | Second to fourth quarters (Forecast) | Full year (Forecast) | Increase (Decrease)            | Change rate |
| Net sales of uncompleted construction contracts at beginning of period | —                       | —                         | 239,861   | —                        | —                                    | 258,400              | 18,539                         | 7.7%        |
| Net sales of construction contract orders received                     | 74,864                  | 206,407                   | 281,271   | 66,492                   | 216,508                              | 283,000              | 1,729                          | 0.6%        |
| Net sales of uncompleted construction contracts at the end of period   | 270,400                 | 227,861                   | 258,400   | 264,744                  | 275,055                              | 281,400              | 23,000                         | 8.9%        |
| Net sales of completed construction contracts                          | 44,325                  | 218,407                   | 262,732   | 60,147                   | 199,853                              | 260,000              | (2,732)                        | -1.0%       |
| Gross profit on completed construction contracts                       | 5,731                   | 35,618                    | 41,349    | 14,610                   | 31,890                               | 46,500               | 5,151                          | 12.5%       |
| Gross profit margin of completed construction contracts (%)            | 12.9%                   | 16.3%                     | 15.7%     | 24.3%                    | 16.0%                                | 17.9%                | 2.1p                           | —           |
| Operating profit   | 1,725                   | 21,312                    | 23,037    | 9,703                    | 13,797                               | 23,500               | 463                            | 2.0%        |
| Operating profit margin (%)  | 3.9%                    | 9.8%                      | 8.8%      | 16.1%                    | 6.9%                                 | 9.0%                 | 0.3p                           | —           |
| Ordinary profit  | 2,125                   | 21,354                    | 23,479    | 10,066                   | 13,734                               | 23,800               | 321                            | 1.4%        |
| Ordinary profit margin (%)   | 4.8%                    | 9.8%                      | 8.9%      | 16.7%                    | 6.9%                                 | 9.2%                 | 0.2p                           | —           |
| Net profit attributable to owners of parent                            | 1,306                   | 16,137                    | 17,443    | 6,885                    | 10,715                               | 17,600               | 157                            | 0.9%        |
| Net profit margin (%)  | 2.9%                    | 7.4%                      | 6.6%      | 11.4%                    | 5.4%                                 | 6.8%                 | 0.1p                           | —           |
| Return on equity (ROE)   | —                       | —                         | 17.4%     | —                        | —                                    | 15.9%                | -1.5p                          | —           |

## Preconditions for earnings forecast

- There has been no change to our earnings forecast in the brief report on financial statements announced on May 9, 2025.
- Despite a decrease in the first quarter, net sales of construction contract orders received are expected to increase for the full year, as we expect an increase in orders from the second quarter onward.
- As stated on page 4, gross profit on completed construction contracts and gross profit margin increased substantially in the first quarter thanks to a significant improvement in the profitability of some large-scale construction projects.  
Meanwhile, the performance from the second quarter onward will be at the same level as the previous period. As SG&A expenses and other fixed costs are also expected to continue rising, we have kept the full-year earnings forecast unchanged.
- In the second year of “Phase 2: The Refining Stage”, we will achieve our earnings forecast, which will lead to meeting of goals set in the forecast for the final year of Phase 2, the period ending March 31, 2027.




## Shareholder return policy

- In addition to striving to build a sound financial structure, we are committed to returning profits to shareholders, which is our most important management policy.
- As stated in the Notice Concerning Revision of the Performance Targets and Financial Strategy Indicators of the Mid-Term Management Plan “Refining Stage” announced on May 9, 2025, aiming to further promote profit return to shareholders and implement a more stable dividend policy, we have adopted a new dividend policy of “**Dividend payout ratio of 40% or higher and a minimum DOE of 4.8%** (+0.8 points compared to the previous announcement)” starting from the period ending March 31, 2026.
- Based on the above policy, the annual dividend for the fiscal year ending March 31, 2026 is forecast to be 165 yen per ordinary share.

## Dividend status

|  | Full-year dividend       |               |         | Total dividend<br>(Total sum) | Dividend ratio<br>(Consolidated) | Dividend on<br>equity ratio<br>(Consolidated) |
|--|--------------------------|---------------|---------|-------------------------------|----------------------------------|---|
|  | End of second<br>quarter | End of period | Total   |                               |                                  |   |
|  | Yen Sen                  | Yen Sen       | Yen Sen | Million yen                   | %                                | %   |
| Period ended March 2025                | 52.00                    | 111.00        | 163.00  | 7,032                         | 40.1%                            | 7.0%  |
| Period ending March 2026<br>(Forecast) | 82.00                    | 83.00         | 165.00  | 7,130                         | 40.2%                            | 6.4%  |

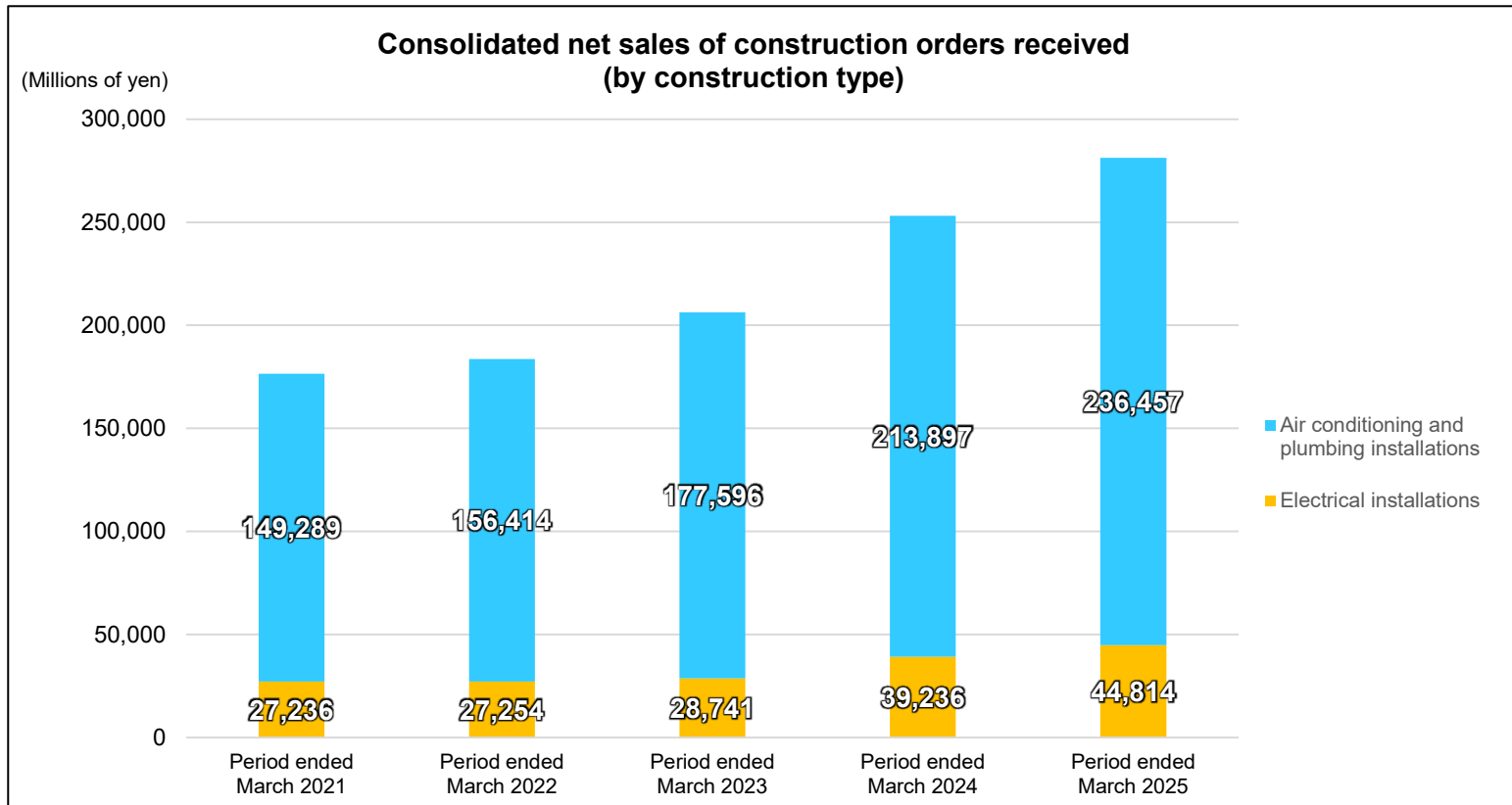


**Reference:  
DATA FILE  
(Full Year)**

# Consolidated net sales of construction orders received by construction type (Full year)

(Millions of yen)

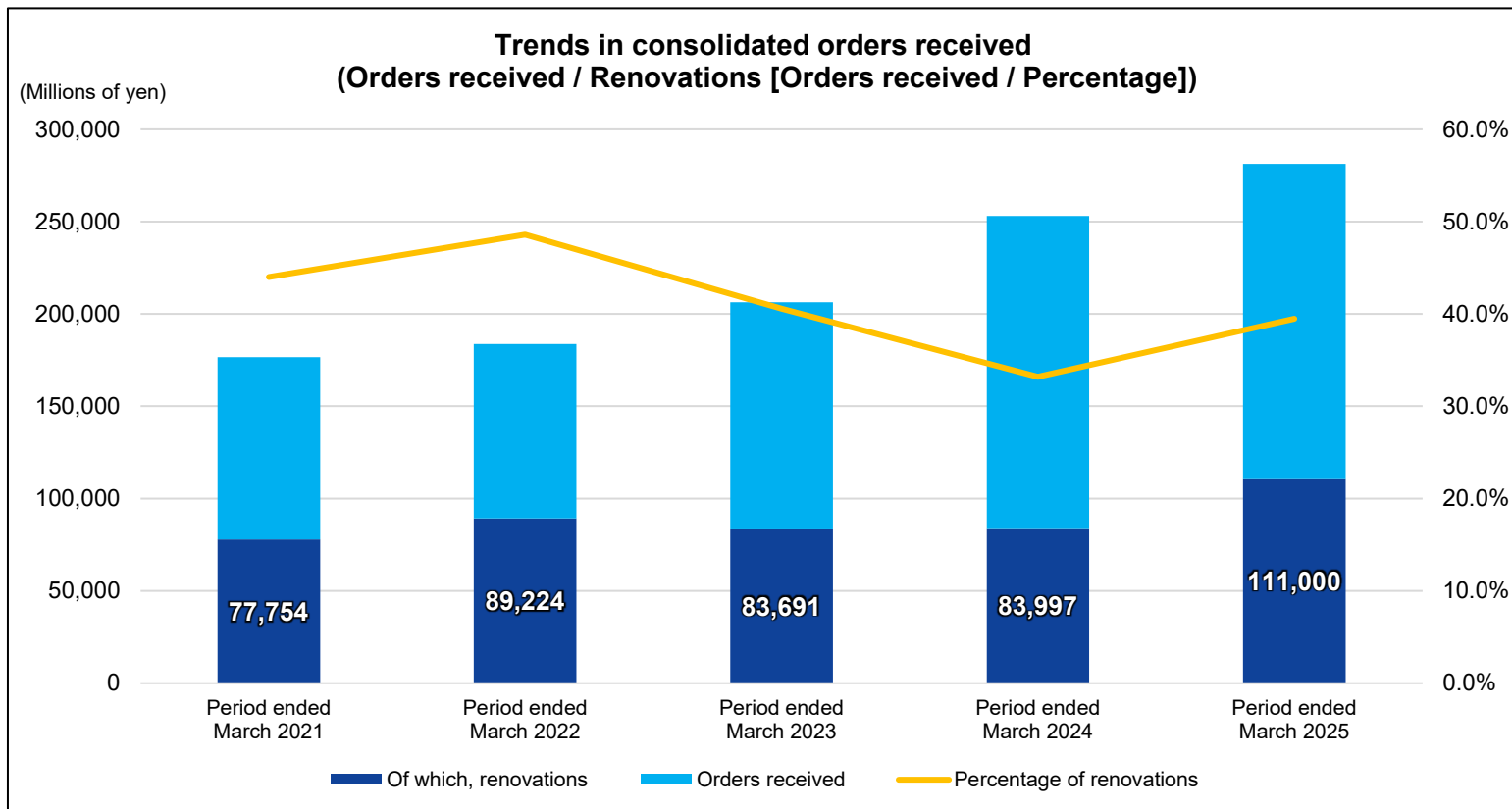
|  | Period ended<br>March 2021 | Period ended<br>March 2022 | Period ended<br>March 2023 | Period ended<br>March 2024 | Period ended<br>March 2025 |
|--|----------------------------|----------------------------|----------------------------|----------------------------|----------------------------|
| <b>Air conditioning and plumbing installations</b> | 149,289                    | 156,414                    | 177,596                    | 213,897                    | 236,457                    |
| <b>Electrical installations</b>                    | 27,236                     | 27,254                     | 28,741                     | 39,236                     | 44,814                     |
| <b>Total</b>                                       | 176,526                    | 183,668                    | 206,337                    | 253,134                    | 281,271                    |



# Trends in consolidated orders received (Orders received / Renovations) (Full year)

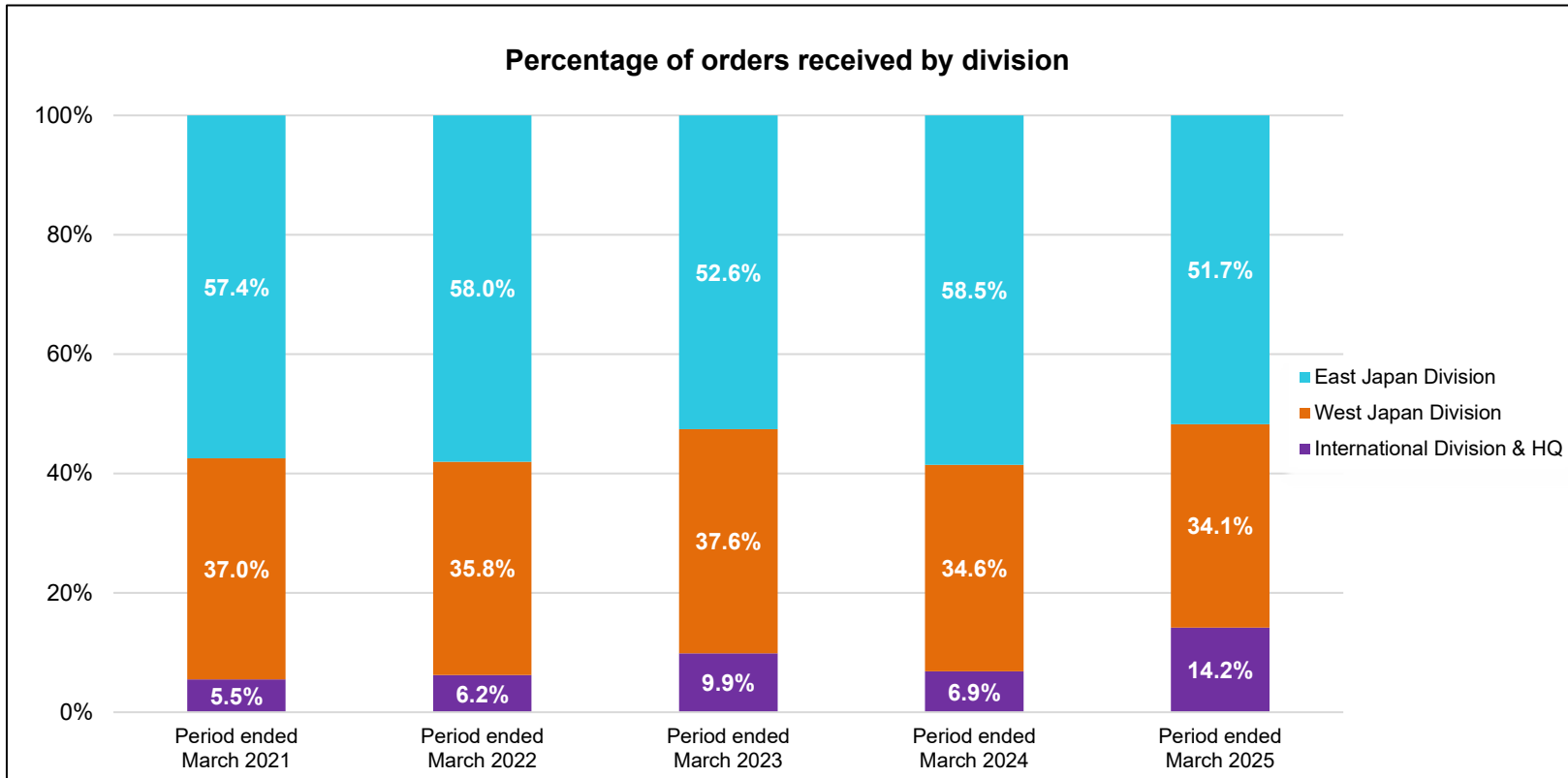
(Millions of yen)

|   | Period ended<br>March 2021 | Period ended<br>March 2022 | Period ended<br>March 2023 | Period ended<br>March 2024 | Period ended<br>March 2025 |
|---|----------------------------|----------------------------|----------------------------|----------------------------|----------------------------|
| <b>Net sales of<br/>construction contract<br/>orders received</b> | 176,526                    | 183,668                    | 206,337                    | 253,134                    | 281,271                    |
| <b>Renovations</b>  | 77,754                     | 89,224                     | 83,691                     | 83,997                     | 111,000                    |
| <b>Percentage of<br/>renovations</b>                              | 44.0%                      | 48.6%                      | 40.6%                      | 33.2%                      | 39.5%                      |



# Percentage of consolidated orders received by division (Full year)

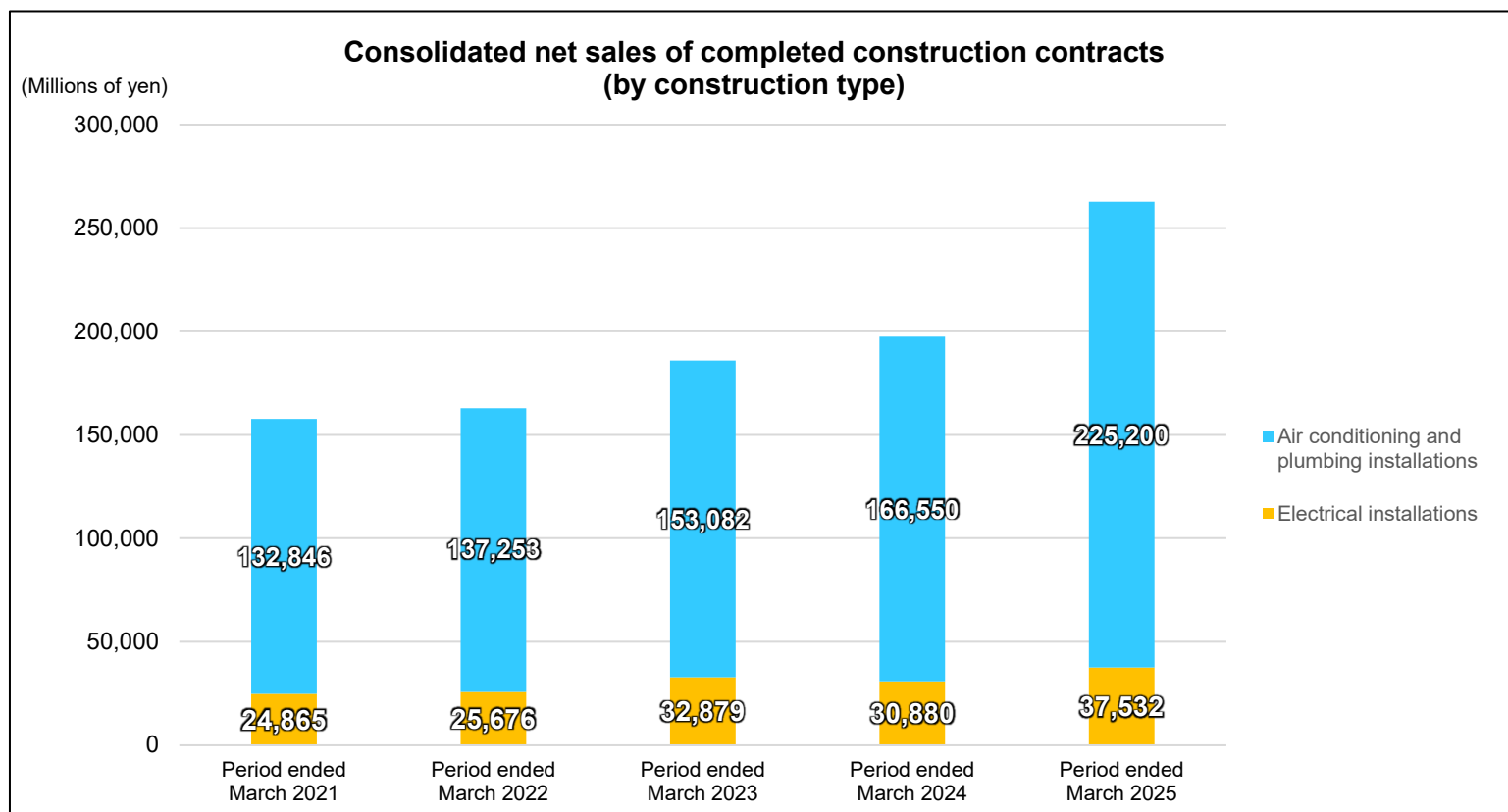
|  | Period ended<br>March 2021 | Period ended<br>March 2022 | Period ended<br>March 2023 | Period ended<br>March 2024 | Period ended<br>March 2025 |
|--|----------------------------|----------------------------|----------------------------|----------------------------|----------------------------|
| <b>East Japan Division</b>             | 57.4%                      | 58.0%                      | 52.6%                      | 58.5%                      | 51.7%                      |
| <b>West Japan Division</b>             | 37.0%                      | 35.8%                      | 37.6%                      | 34.6%                      | 34.1%                      |
| <b>International Division &amp; HQ</b> | 5.5%                       | 6.2%                       | 9.9%                       | 6.9%                       | 14.2%                      |



# Consolidated net sales of completed construction contracts by construction type (Full year)

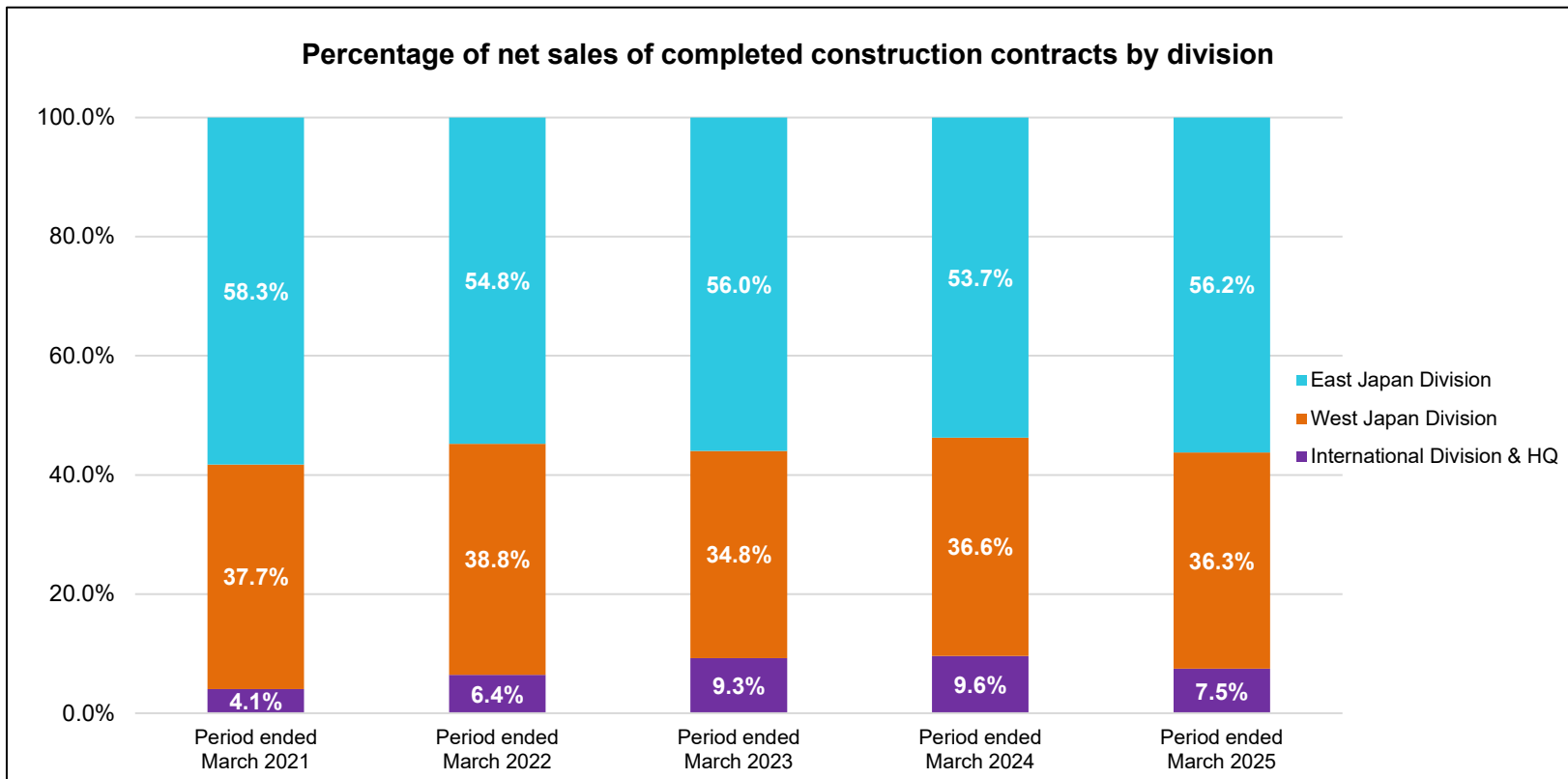
(Millions of yen)

|  | Period ended<br>March 2021 | Period ended<br>March 2022 | Period ended<br>March 2023 | Period ended<br>March 2024 | Period ended<br>March 2025 |
|--|----------------------------|----------------------------|----------------------------|----------------------------|----------------------------|
| <b>Air conditioning and plumbing installations</b> | 132,846                    | 137,253                    | 153,082                    | 166,550                    | 225,200                    |
| <b>Electrical installations</b>                    | 24,865                     | 25,676                     | 32,879                     | 30,880                     | 37,532                     |
| <b>Total</b>                                       | 157,712                    | 162,929                    | 185,961                    | 197,431                    | 262,732                    |



# Percentage of consolidated net sales of completed construction contracts by division (Full year)

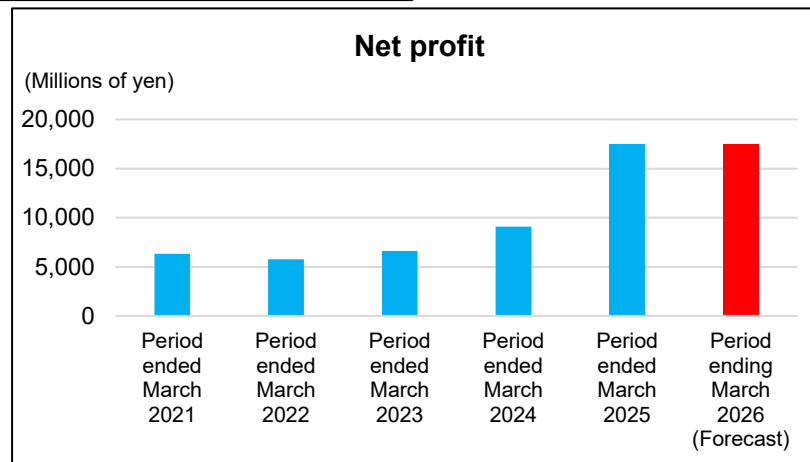
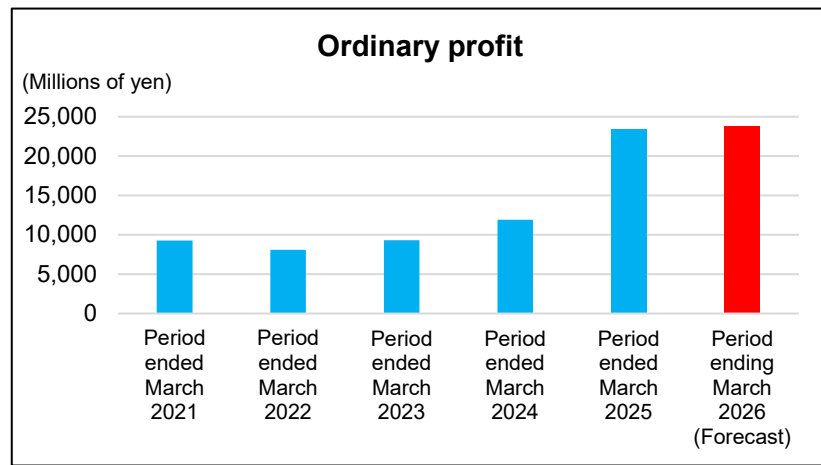
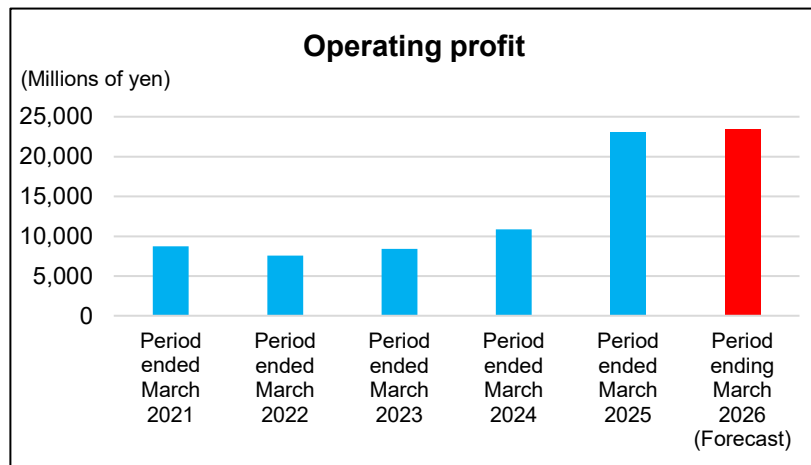
|  | Period ended<br>March 2021 | Period ended<br>March 2022 | Period ended<br>March 2023 | Period ended<br>March 2024 | Period ended<br>March 2025 |
|--|----------------------------|----------------------------|----------------------------|----------------------------|----------------------------|
| <b>East Japan Division</b>             | 58.3%                      | 54.8%                      | 56.0%                      | 53.7%                      | 56.2%                      |
| <b>West Japan Division</b>             | 37.7%                      | 38.8%                      | 34.8%                      | 36.6%                      | 36.3%                      |
| <b>International Division &amp; HQ</b> | 4.1%                       | 6.4%                       | 9.3%                       | 9.6%                       | 7.5%                       |



# Consolidated operating/ordinary/net profits (Full year)

(Millions of yen)

|                  | Period ended<br>March 2021 | Period ended<br>March 2022 | Period ended<br>March 2023 | Period ended<br>March 2024 | Period ended<br>March 2025 | Period ending March<br>2026 (Forecast) |
|------------------|----------------------------|----------------------------|----------------------------|----------------------------|----------------------------|--|
| Operating profit | 8,754                      | 7,584                      | 8,428                      | 10,877                     | 23,037                     | 23,500                                 |
| Ordinary profit  | 9,262                      | 8,095                      | 9,288                      | 11,918                     | 23,479                     | 23,800                                 |
| Net profit       | 6,318                      | 5,778                      | 6,626                      | 9,087                      | 17,443                     | 17,600                                 |





## Disclaimer

The forecast concerning future business results, including future plans and strategies, disclosed by the Company is based on assumptions deemed reasonable at the time of announcement. Therefore, actual business results may differ from the forecast due to various factors.

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