

Presentation of Consolidated Financial Results for the Three Months Ended June 30, 2025 (First Quarter of FY2025 / Fiscal Year Ending March 31, 2026)

July 29, 2025





Securities Code: 4461 (Tokyo Stock Exchange (TSE) Prime Market)

DKS Co. Ltd.

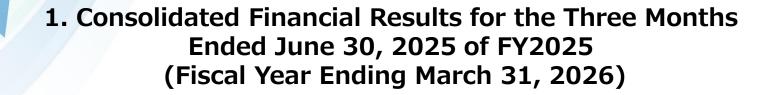


Today's Agenda



- 1. Consolidated Financial Results for the Three Months Ended June 30, 2025 of FY2025 (Fiscal Year Ending March 31, 2026)
 - P. 3
- 2. Consolidated Financial Results Forecasts for FY2025 (Fiscal Year **Ending March 31, 2026)**

P.12



Consolidated Overview of Financial Results (YoY)



Increase in sales and profits: Achieved an increase in sales and profits on the back of an upswing in sales of electronics and battery materials (Millions of yen)

	FY2024	FY2025	YoY Change			
	Q1 (AprJun.)	Q1 (AprJun.)	Amount	%		
Net sales	17,531	19,046	1,514	8.6%		
Operating income	1,058	1,723	665	62.8%		
Ordinary income	1,194	1,689	494	41.4%		
Profit attributable to owners of parent	608	984	375	61.7%		





Net sales: Growth in sales of low-dielectric resins and new battery materials



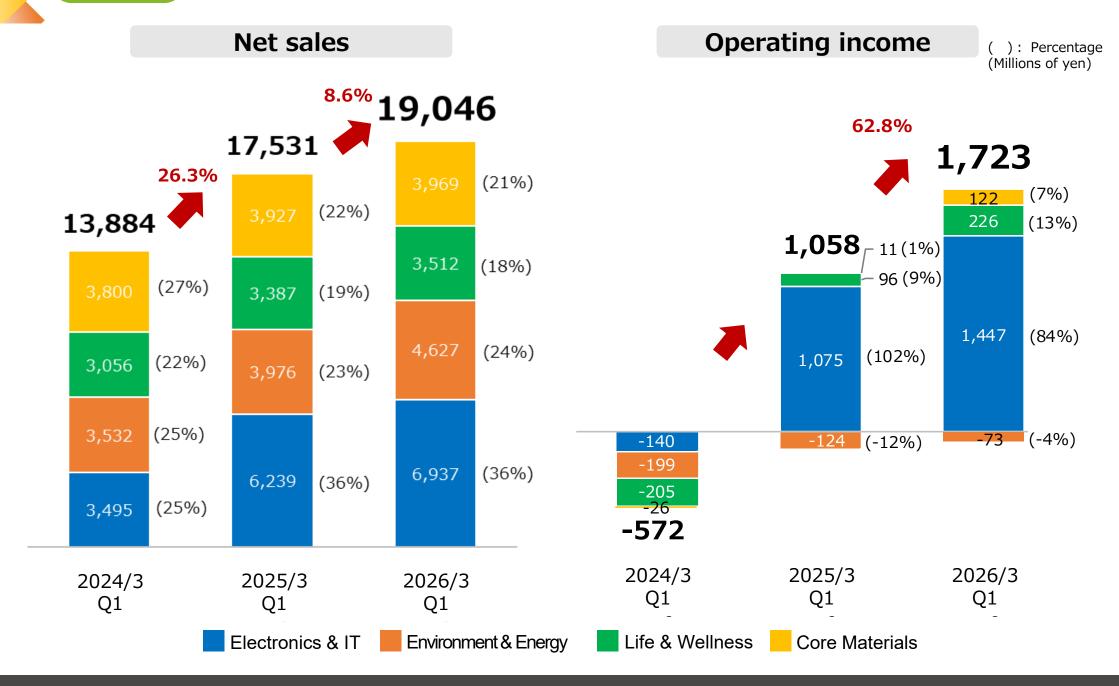


Achieved a record high on the back of sales growth

Consolidated

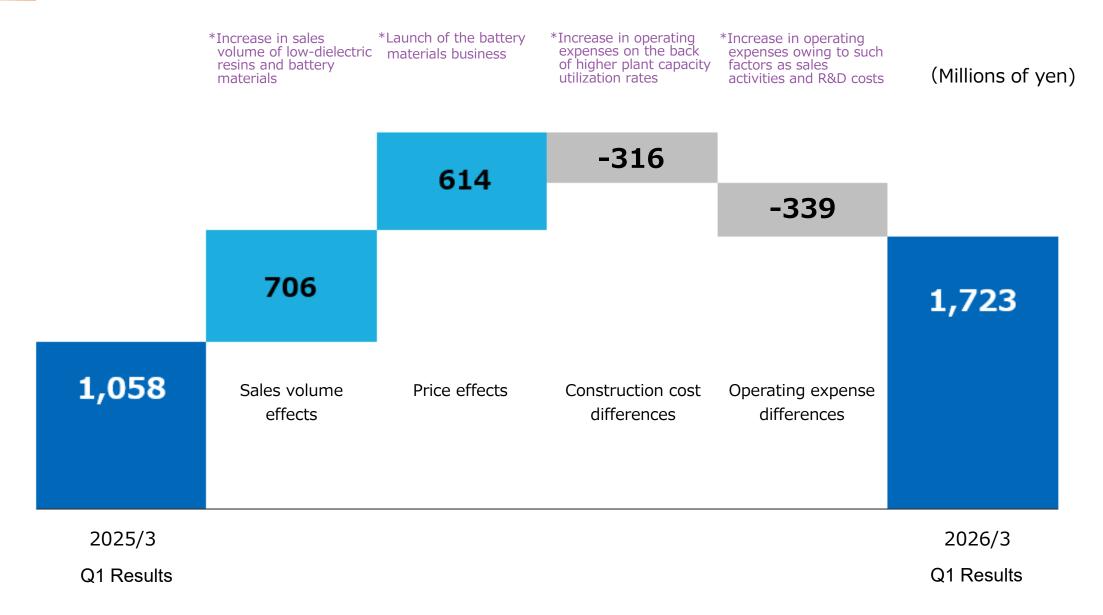
Trends in Net Sales and Operating Income by Segment





Analysis of the Increase or Decrease in Operating Income for the Three Months Ended June 30, 2025 of FY2025

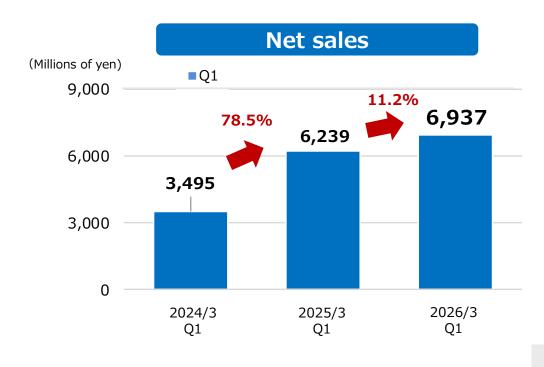


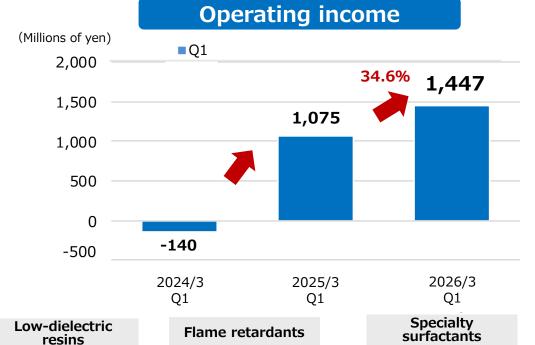


Consolidated Segment Results: Electronics & IT



This business provides high-performance materials that enhance the value of IT and electronic devices



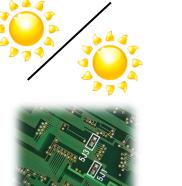


Net sales: Substantial growth in general

- > Low-dielectric resins: Substantial growth
- > Flame retardants: Sluggish
- > Specialty surfactants: Sluggish

Operating income: Increase

> Sales growth



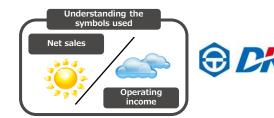




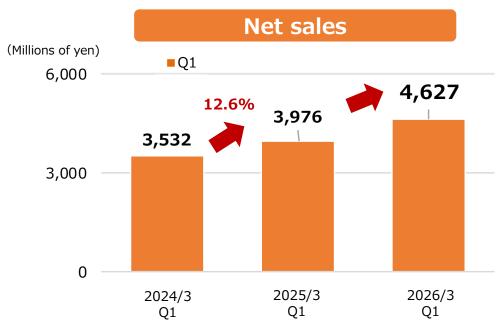




Consolidated Segment Results: Environment & Energy



This business provides products that contribute to reducing environmental impact and supporting the energy industry





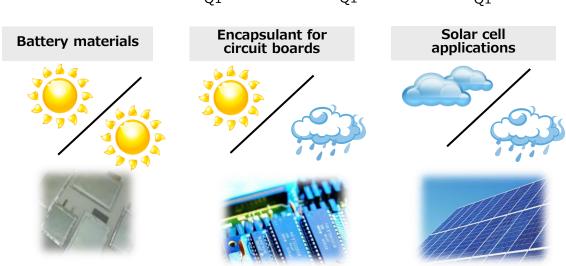
Net sales: Substantial growth in general

- > Battery materials: Substantial growth
- > Encapsulant for circuit boards:
- Substantial growth
- > Solar cell applications:

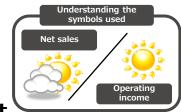
Substantial growth in Japan Sluggish trends overseas

Operating income: Operating loss

- > Sales growth
- > Increase in operating expenses

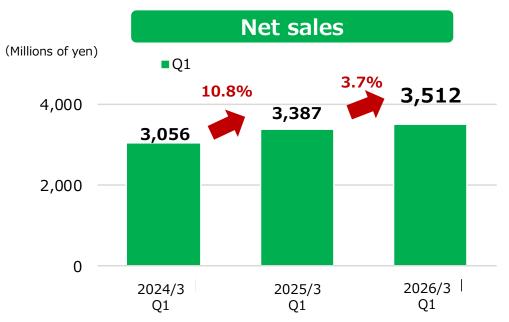


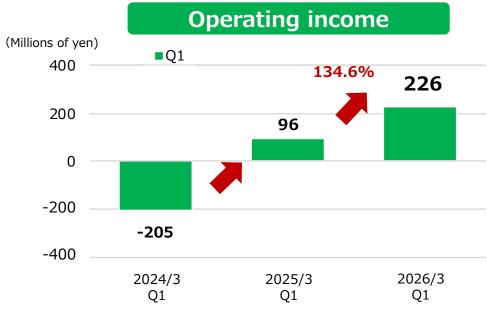
Consolidated Segment Results: Life & Wellness





This business provides technologies and functional materials that support the development of a healthy and comfortable society



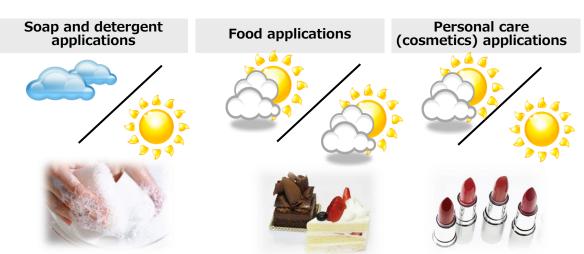


Net sales: Generally firm

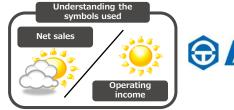
- > Soap and detergent applications: Sluggish
- > Food applications: Firm in Japan and overseas
- > Personal care (cosmetics) applications: Firm

Operating income: Increase

> Increase in line with improvements in overseas business profitability

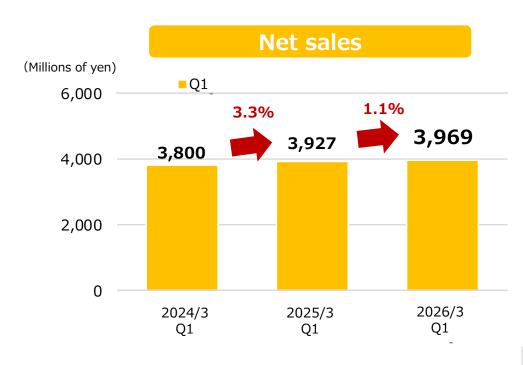


Consolidated Segment Results: Core Materials





This business provides materials that improve functionality and convenience across a wide range of industries

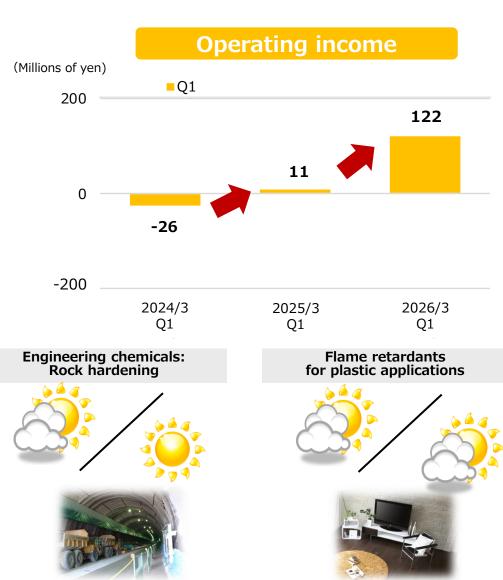


Net sales: Generally firm

- > Civil engineering and construction applications: Firm
- > Flame retardants for plastic applications: Firm

Operating income: Increase

> Increase in sales of high value products





Comparative Overview of Consolidated Balance Sheets



(Millions of yen)

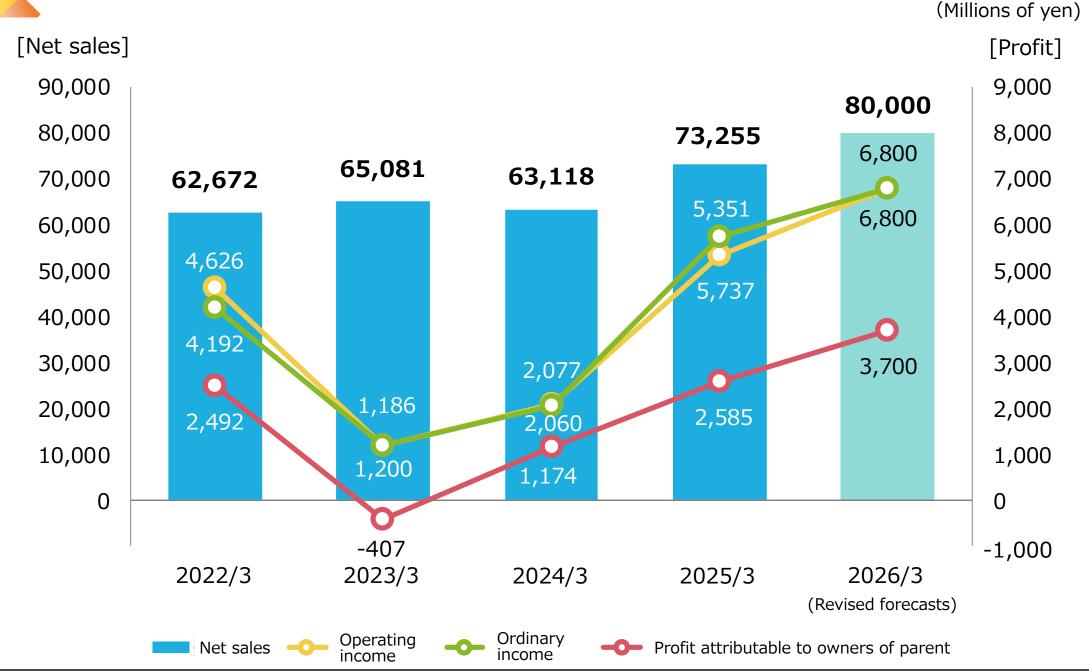
	March 31, 2025	June 30, 2025	Increase/ Decrease		March 31, 2025	June 30, 2025	Increase/ Decrease
Current assets	57,247	54,776	-2,471	Current liabilities	26,532	25,693	-839
Cash and deposits	16,751	15,436	-1,315	Notes and accounts payable - trade	13,985	13,005	-979
Notes and accounts receivable - trade	22,159	21,371	-788	Interest-bearing debt	6,824	7,041	217
Inventories	15,900	15,700	-199	Other	5,723	5,646	-77
Other	2,435	2,268	-167	Non-current liabilities	26,075	24,602	-1,473
Non-current assets	39,865	39,412	-452	Interest-bearing debt	24,526	22,940	-1,586
Property, plant and equipment	31,398	30,824	-574	Other	1,549	1,662	113
Intangible assets	250	273	22	Total liabilities	52,608	50,295	-2,312
Investments and other assets	8,215	8,315	99	Net assets	44,504	43,893	-611
Total	97,113	94,188	-2,924	Total liabilities and net assets	97,113	94,188	-2,924



Consolidated

Consolidated Financial Results and Forecasts







Consolidated Prevailing Environment (Market Conditions)



Area		FY2025							
Automobiles and motorcycles	1	mand for motorcycles remains firm overseas, recovery trend in el vehicles							
Information and communication	Continue	Continued strong demand for high-end servers							
Infrastructure (public works)	1	In addition to firm trends in planned large-scale properties, strong conditions for high-profit products as well							
Displays	• Increase • While mo								
Home appliances and housing materials (flame retardants)	Continue	Continued sluggish demand Continued fall and low level of bromine and flame retardant prices due to factors other than supply and demand, such as raw materials							
Specific Meas	sures	 (1) Ensure agile production in response to new projects and uncertain demand (2) Accelerate sales and research activities to enable horizontal expansion in existing markets; develop next-generation products (3) Continuously address rising raw material and fixed costs (price pass-through measures) 							



Consolidated [Reference] Net Sales Forecasts by Segment



		FY20)24 (Re	sults)		FY2025 (Forecasts)					YoY Change	
Segments (Millions of yen)	1	Н				1H		2H	Full FY			
(Fillions of year)	Q1	Q2	2H	Full FY	Composition (%)	Q1 (Results)	Q2 (Forecasts)	(Forecasts)	(Forecasts)	Composition (%)	Amount	(%)
Electronics & IT	6,239	6,386	12,434	25,060	33	6,937	7,263	16,000	30,200	38	5,140	21
Environment & Energy	3,976	4,379	10,494	18,850	26	4,627	4,973	10,000	19,600	25	750	4
Life & Wellness	3,387	3,419	6,970	13,778	19	3,512	3,588	7,400	14,500	18	722	5
Core Materials	3,927	3,714	7,924	15,566	21	3,969	4,130	7,600	15,700	19	134	1
Total	17,531	17,899	37,824	73,255	100	19,046	19,954	41,000	80,000	100	6,745	9

^{*}Results data by segment for Q2 and 2H of FY2024 are for reference only.



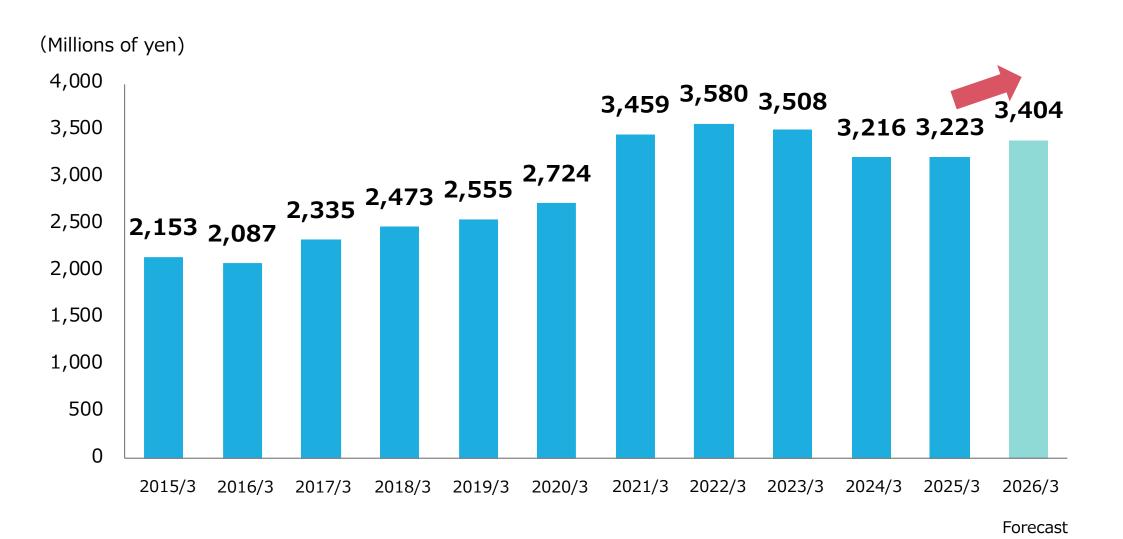


Comments		sults)	FY2025 (Forecasts)					YoY Change				
Segments (Millions of yen)	11	1				1H		2H	Full FY			
(Millions of yell)	1 Q	2Q	2H	Full FY	Composition (%)	1Q (Results)	2Q (Forecasts)	(Forecasts)	(Forecasts)	Composition (%)	Amount	(%)
Electronics & IT	1,075	1,378	2,390	4,844	91	1,447	1,450	2,500	5,397	79	553	11
Environment & Energy	-124	-76	90	-111	-2	-73	212	250	389	6	500	-
Life & Wellness	96	102	91	291	5	226	115	250	591	9	300	103
Core Materials	11	10	304	326	6	122	100	200	422	6	96	29
Total	1,058	1,415	2,877	5,351	100	1,723	1,877	3,200	6,800	100	1,449	27

^{*}Results data by segment for Q2 and 2H of FY2024 are for reference only.



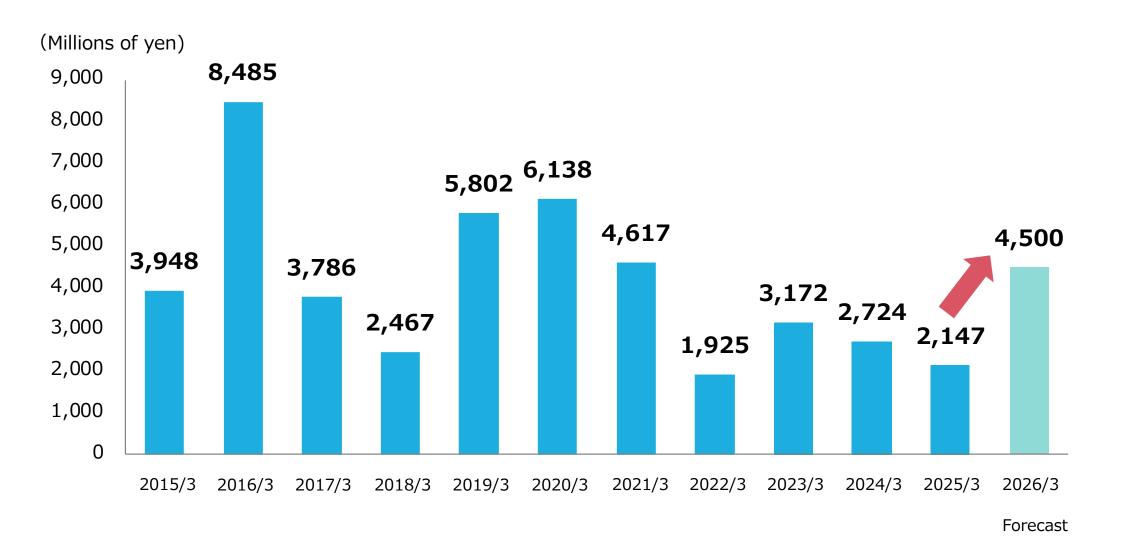






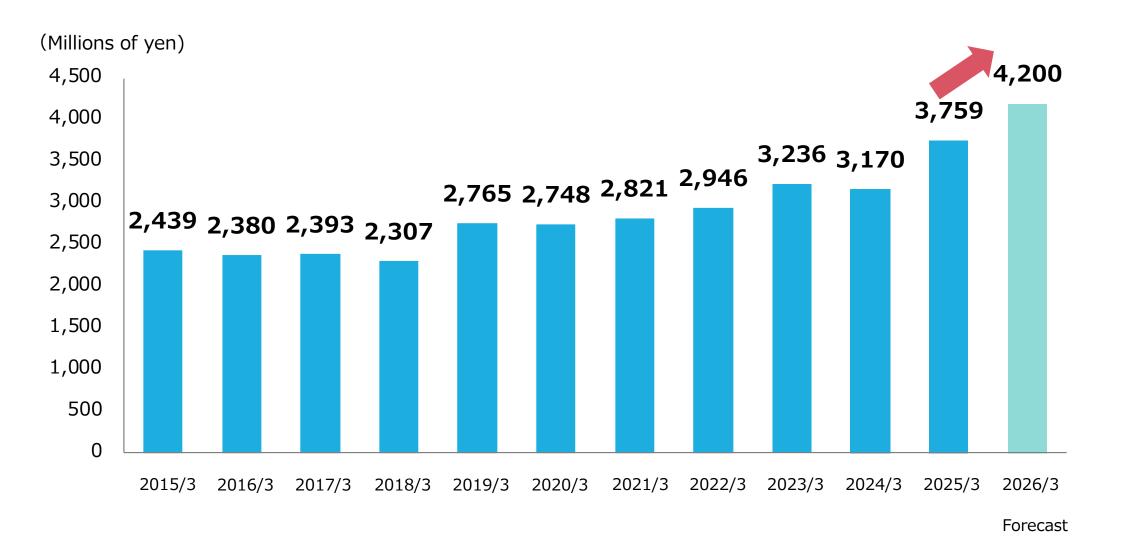
Capital Expenditures













Disclaimer Regarding Earnings Forecasts and Business Plans



This presentation contains such information as the Company's current plans and earnings forecasts. These forward-looking statements, including future plans and forecasts are based on currently available information. Actual results may differ from forecasts and plans owing to a variety of factors and uncertainties regarding the future. Accordingly, this presentation does not assure or guarantee the Company's performance.

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