



Presentation of Consolidated Financial Results for the Nine Months Ended December 31, 2025 (Third Quarter of FY2025 / Fiscal Year Ending March 31, 2026)

January 28, 2026

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



DKS Co. Ltd.



Today's Agenda



- 1. Consolidated Financial Results for the Nine Months Ended December 31, 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



1. Consolidated Financial Results for the Nine Months Ended December 31, 2025 of FY2025 (Fiscal Year Ending March 31, 2026)

(Millions of yen)

	FY2024 3Q Cumulative	FY2025 3Q Cumulative	YoY Change	
			Amount	%
Net sales	54,271	60,209	5,938	10.9%
Operating income	3,802	7,059	3,257	85.7%
Ordinary income	3,857	6,925	3,067	79.5%
Profit attributable to owners of parent	1,967	4,232	2,265	115.2%

**Increase
in sales**



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

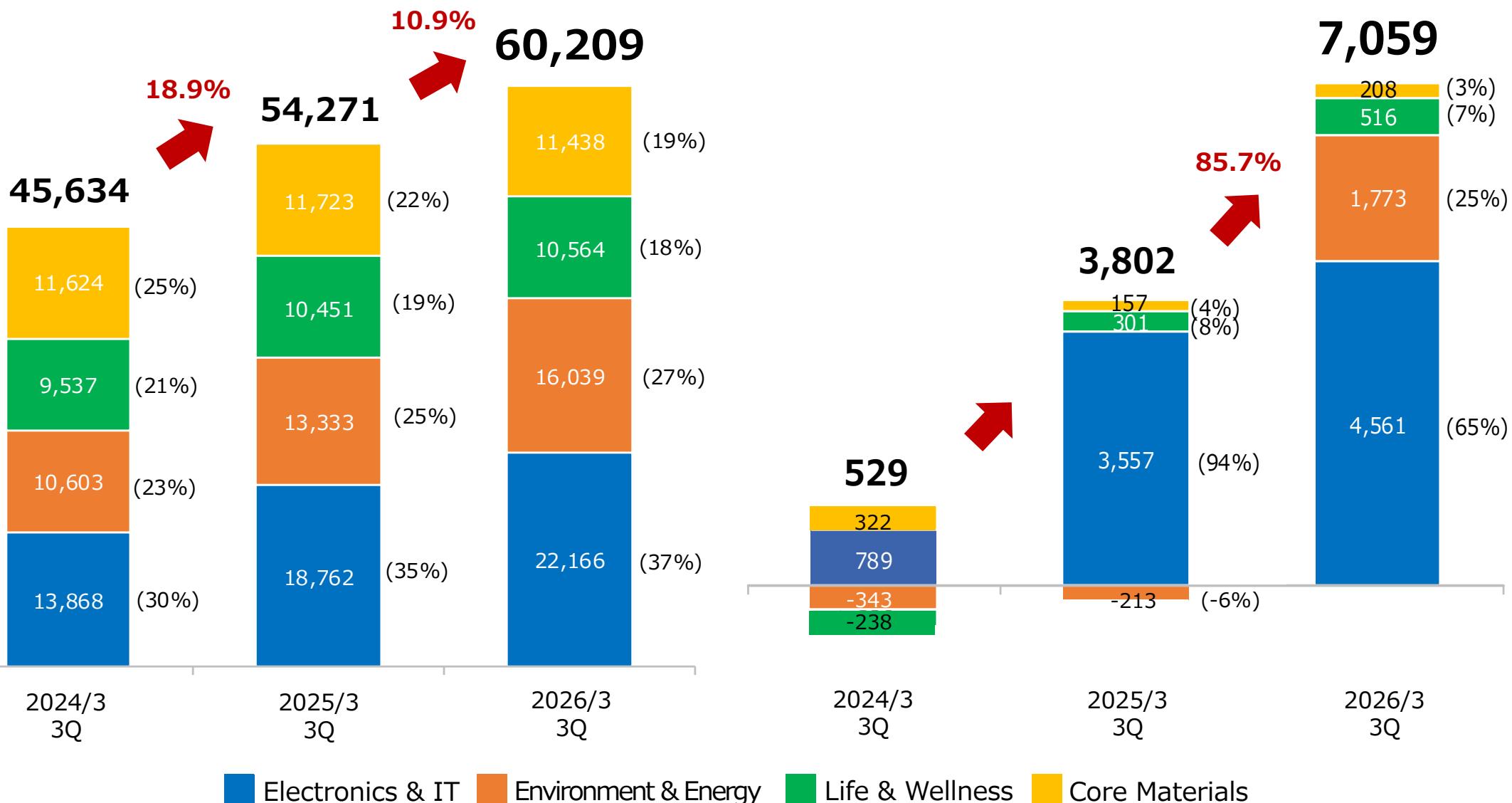
**Increase in
profits**



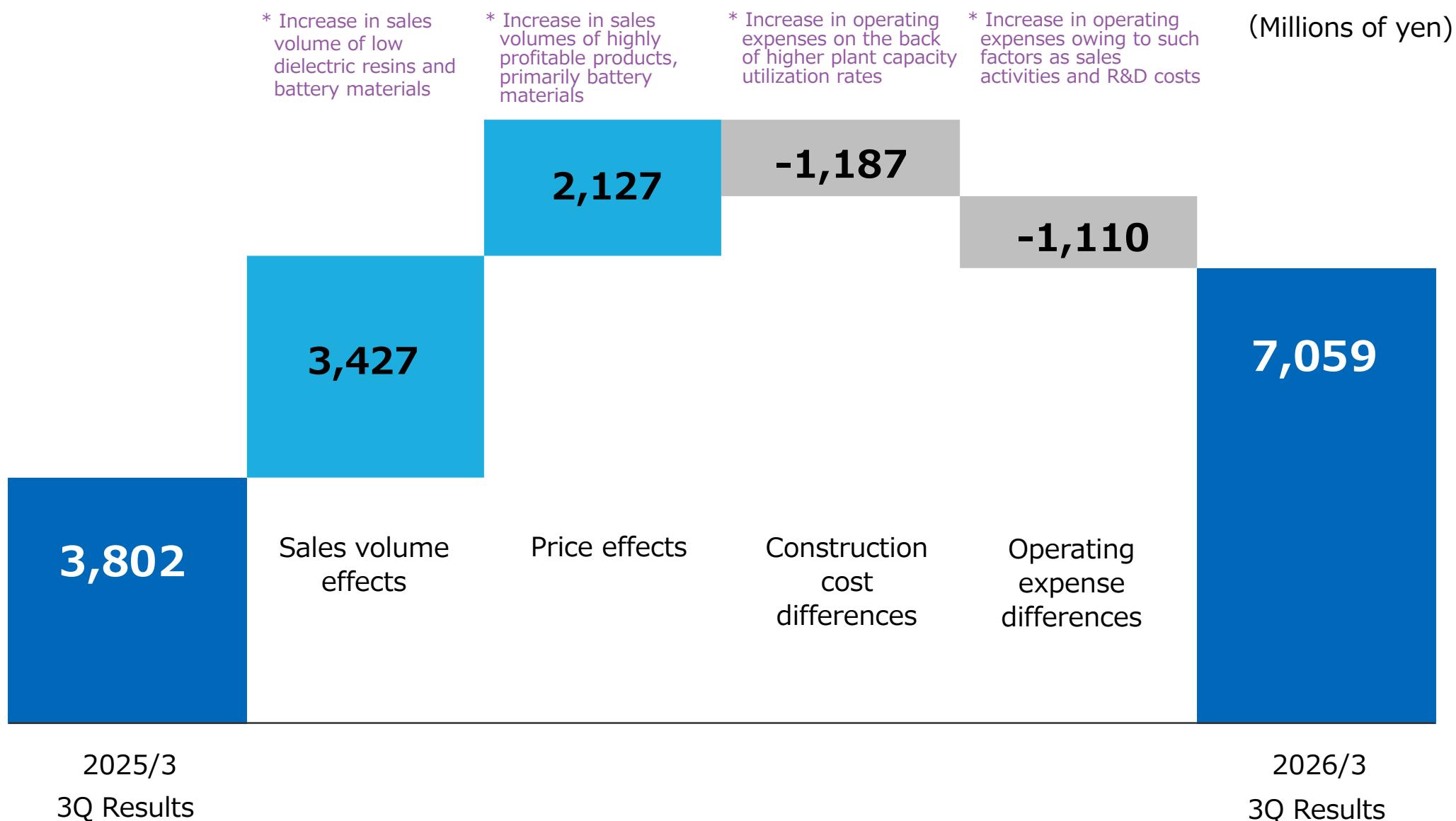
**Operating
income:** Achieved a record high on the back of sales growth

Net sales

Operating income

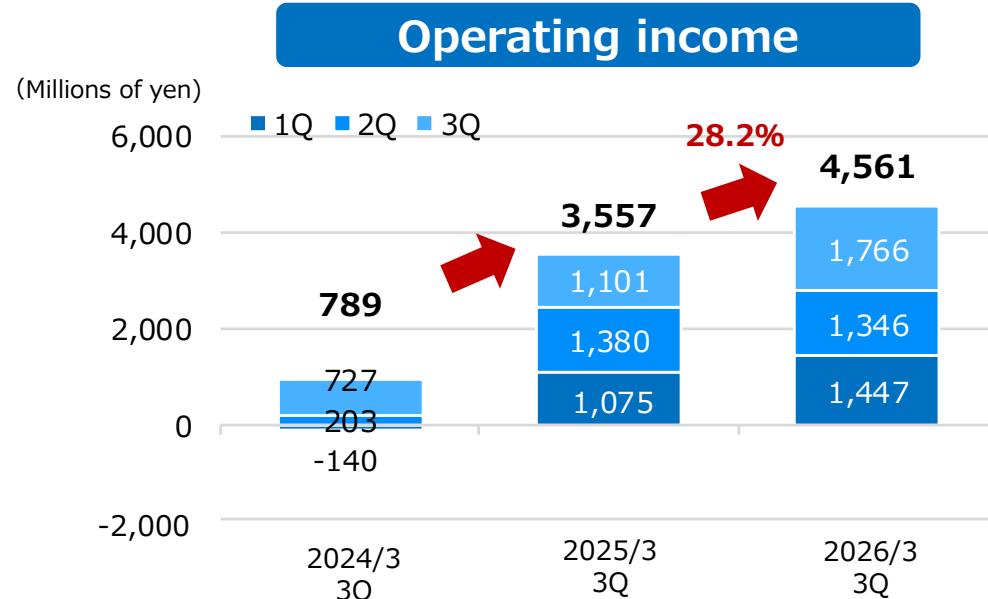
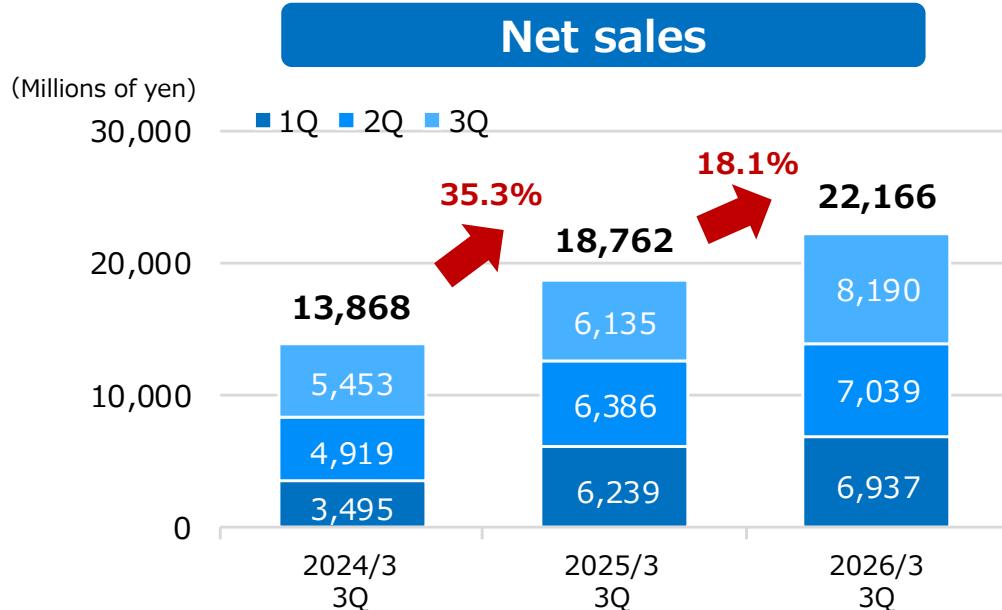
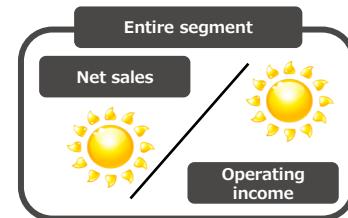
(): Percentage
(Millions of yen)

Analysis of the Increase or Decrease in Operating Income for the Nine Months Ended December 31, 2025 of FY2025



Consolidated Segment Results: Electronics & IT

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



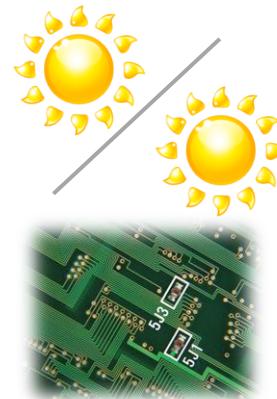
Net sales: Substantial growth overall

- Low dielectric resins: Substantial growth
- Flame retardants: Sluggish in Japan
Significant drop overseas
- Specialty surfactants: Sluggish trend

Operating income: Increase

- Sales growth

Low dielectric resins



Flame retardants for housings

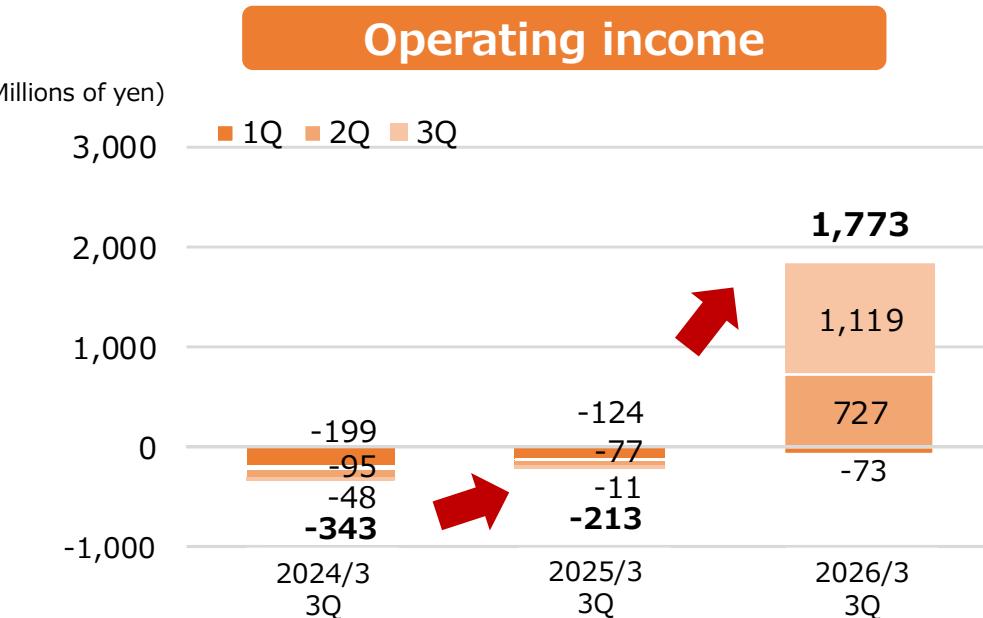
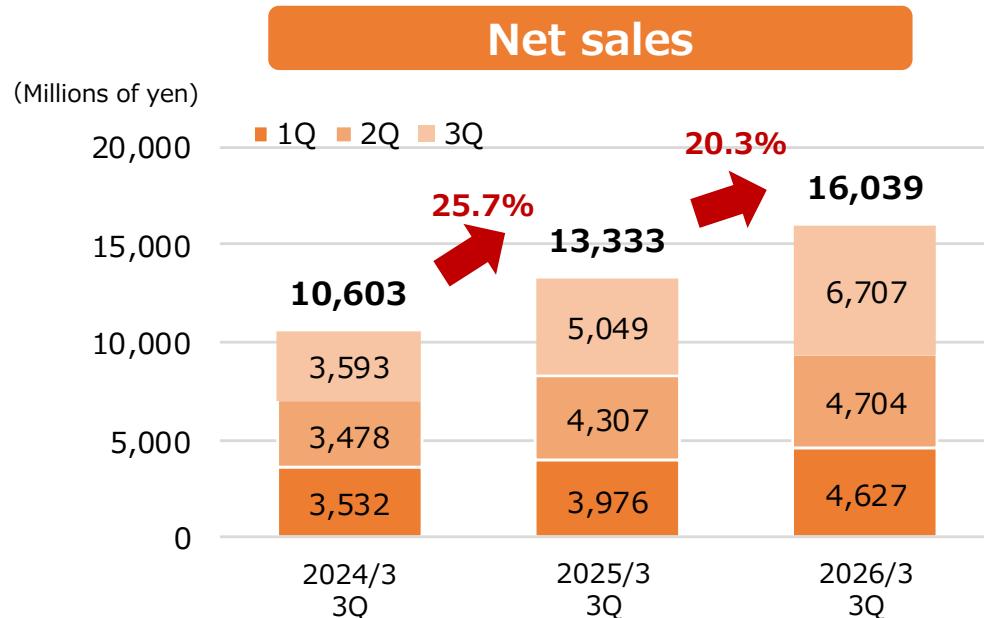
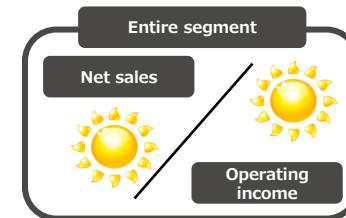


Specialty surfactants



Consolidated Segment Results: Environment & Energy

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



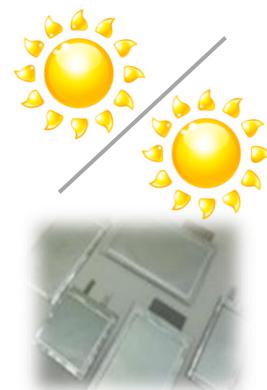
Net sales: Substantial growth overall

- Battery materials: Substantial growth
- Sealants for electronic circuit boards: Substantial growth
- Solar cell applications: Significant drop overseas

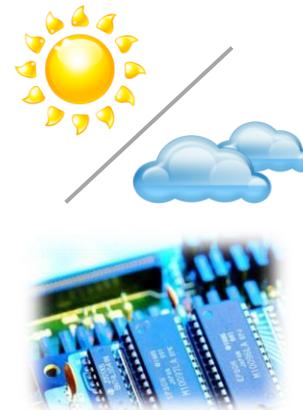
Operating income: Increase

- Increased sales in high value-added products

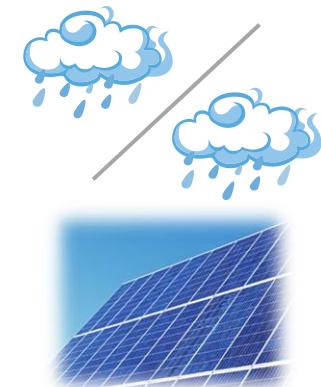
Battery materials



Sealants for electronic circuit boards

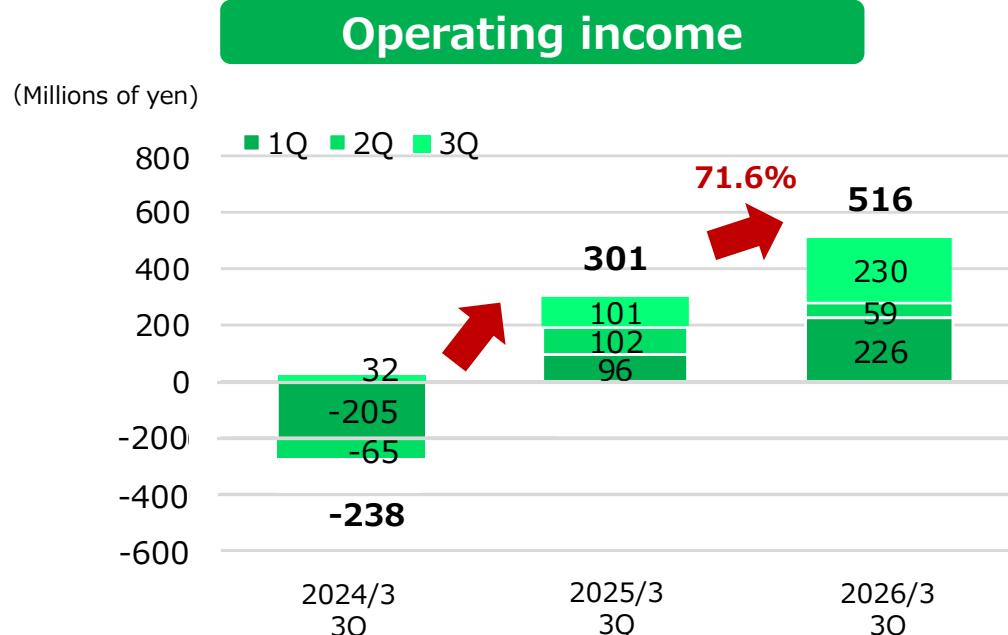
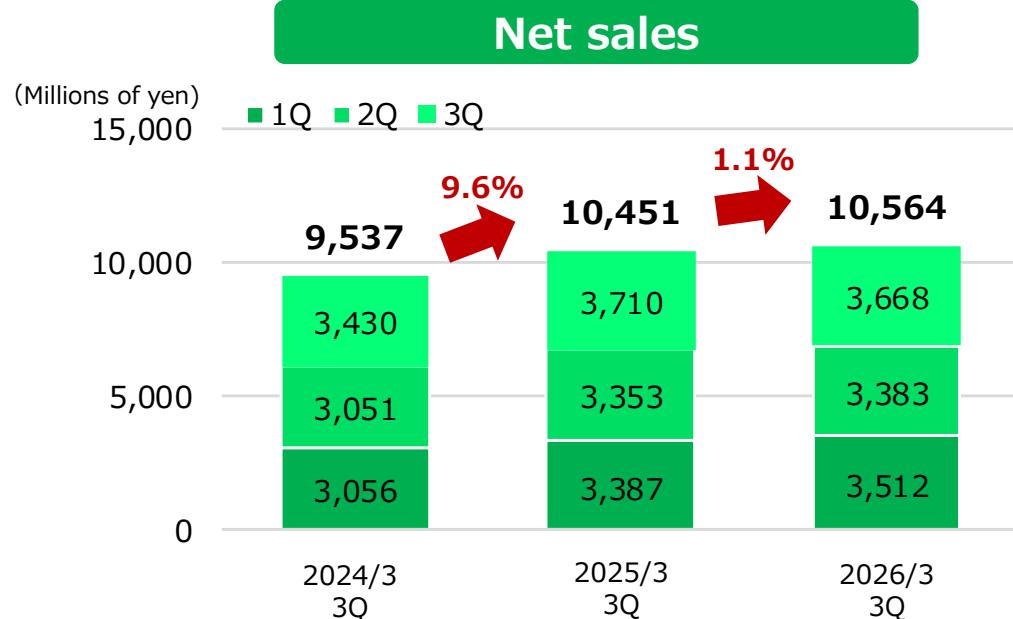
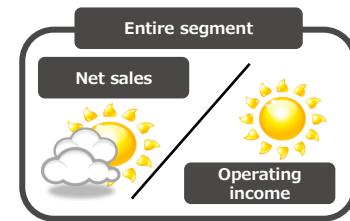


Solar cell applications



Consolidated Segment Results: Life & Wellness

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



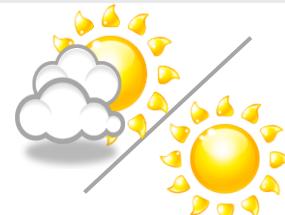
Net sales: Firm overall

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

Soap and detergent applications



Food applications



Personal care (cosmetics) applications

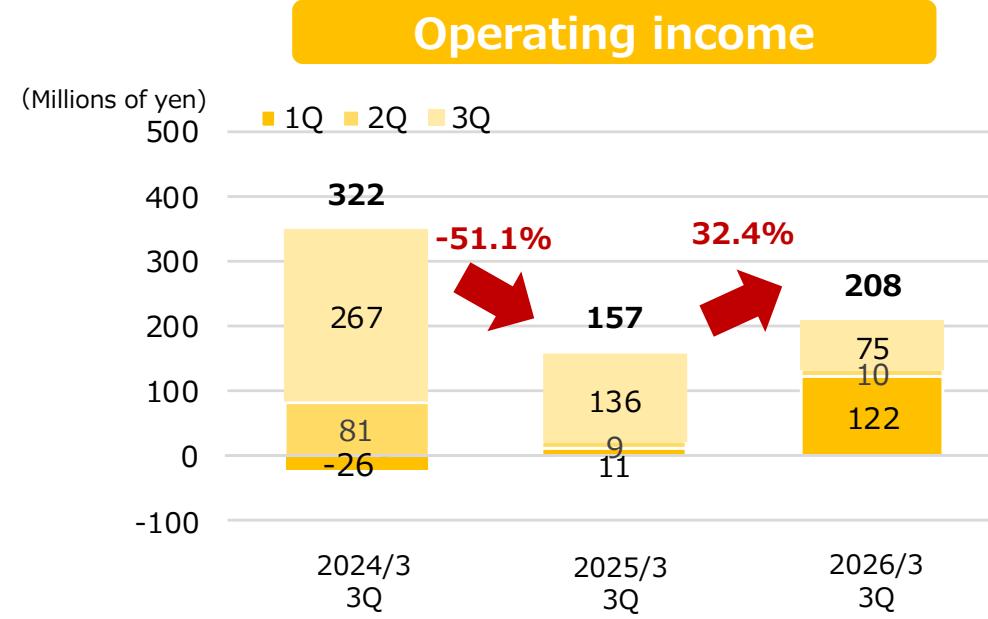
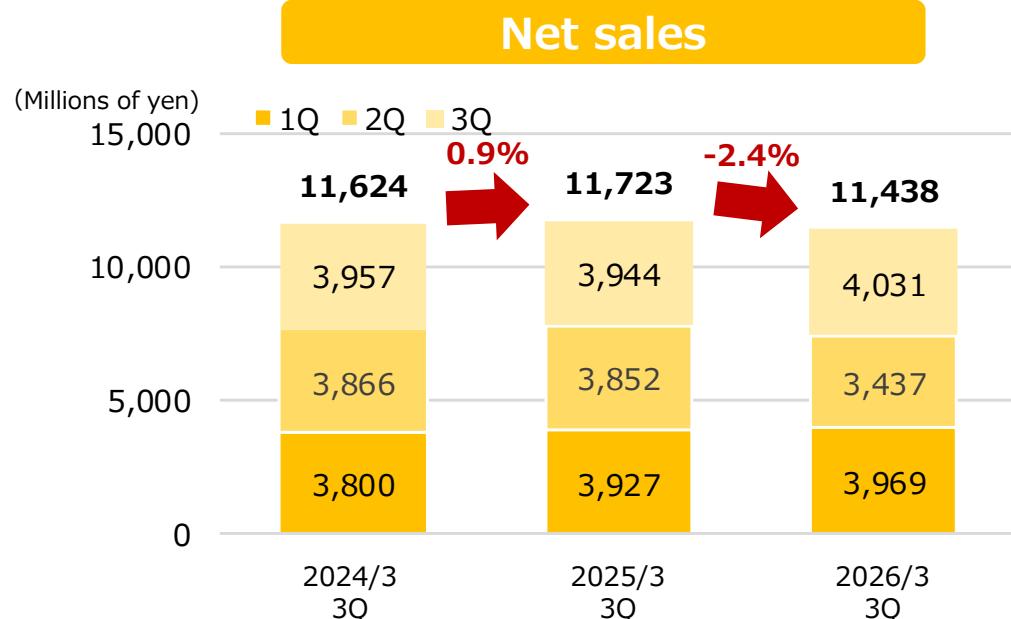
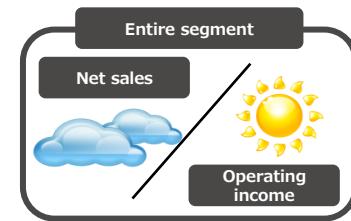


Operating income: Increase

- Improved profitability in the domestic business

Consolidated Segment Results: Core Materials

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



Net sales: Sluggish overall

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

Operating income: Increase

- Increased sales of high value-added products

Engineering chemicals: Rock hardening

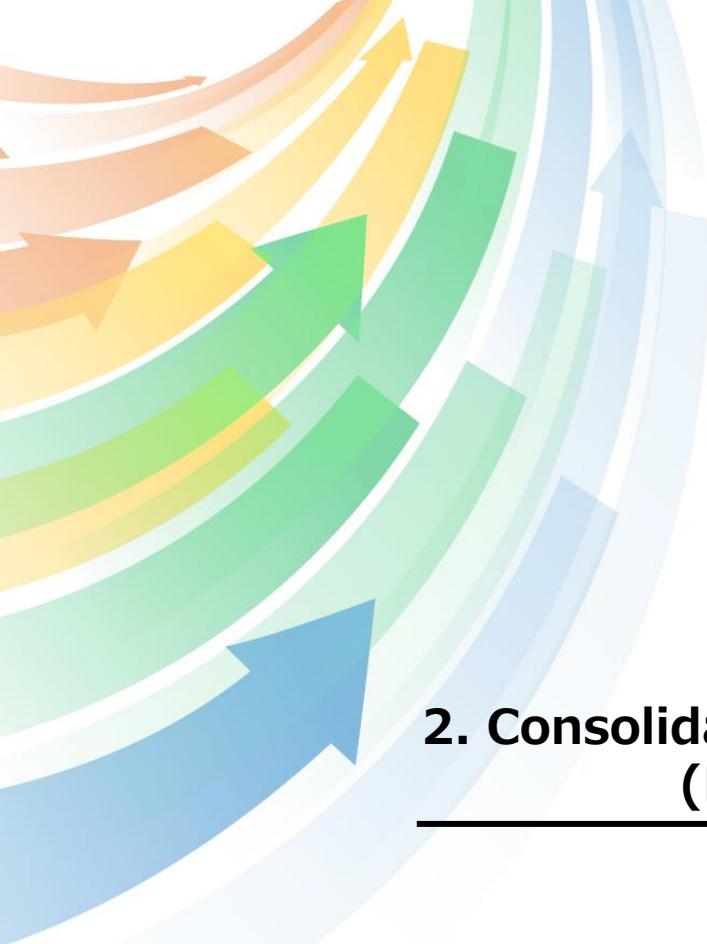


Flame retardants for plastic applications



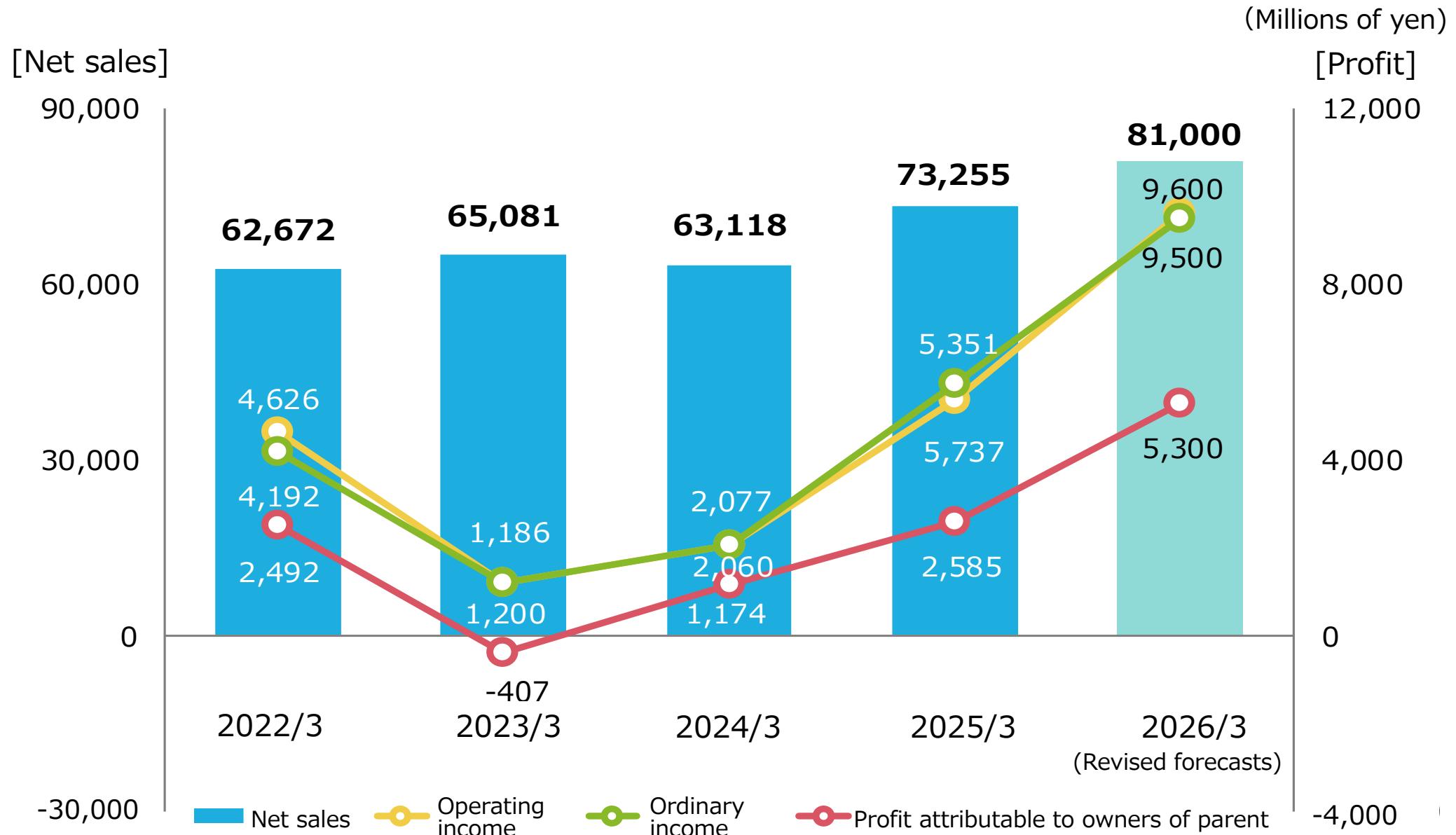
(Millions of yen)

	Mar. 31, 2025	Dec. 31, 2025	Increase/ Decrease			Mar. 31, 2025	Dec. 31, 2025	Increase/ Decrease
Current assets	57,247	66,115	8,868	Current liabilities		26,532	34,155	7,622
Cash and deposits	16,751	19,362	2,610	Notes and accounts payable - trade		13,985	17,639	3,654
Notes and accounts receivable - trade	22,159	26,168	4,009	Interest-bearing debt		6,824	8,540	1,716
Inventories	15,900	17,615	1,714	Other		5,723	7,975	2,251
Other	2,435	2,969	533	Non-current liabilities		26,075	21,070	-5,005
Non-current assets	39,865	43,393	3,527	Interest-bearing debt		24,526	18,989	-5,536
Property, plant and equipment	31,398	32,977	1,578	Other		1,549	2,080	531
Intangible assets	250	264	14	Total liabilities		52,608	55,225	2,617
Investments and other assets	8,215	10,150	1,934	Net assets		44,504	54,283	9,778
Total	97,113	109,509	12,396	Total liabilities and net assets		97,113	109,509	12,396



2. Consolidated Financial Results Forecasts for FY2025 (Fiscal Year Ending March 31, 2026)

Forecast: Each level of profit significantly exceeded the first-year targets of our Medium-Term Management Plan, SMART 2030

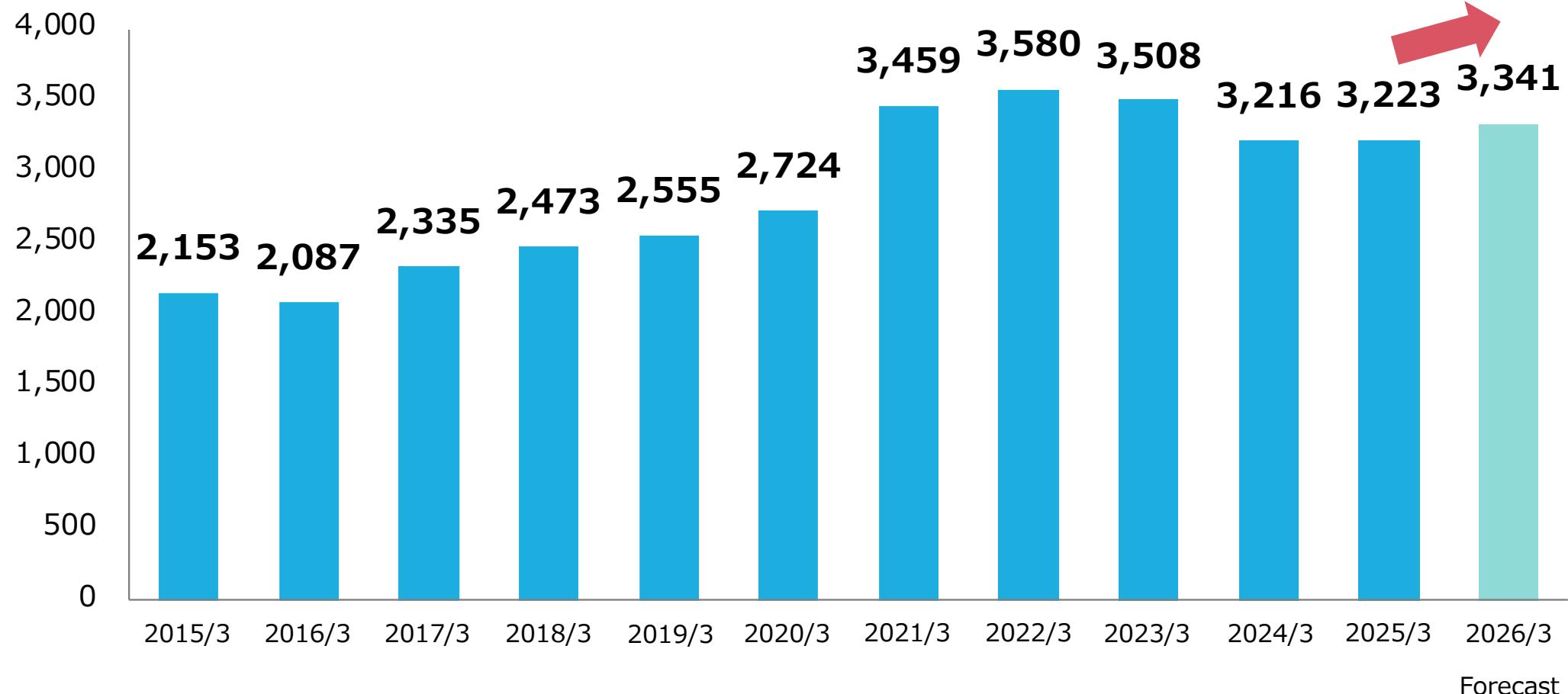


Segments	Applications	Conditions	FY2025
Electronics & IT	Information and communication	<ul style="list-style-type: none"> Continued strong demand for high-end servers 	
	Displays	<ul style="list-style-type: none"> Despite a slump observed early in the third quarter, recovery in the short term; continued uncertainty 	
Environment & Energy	Lithium-ion batteries (LiB)	<ul style="list-style-type: none"> Continued firm growth forecast for the small and medium-sized LiB market 	
	Automobiles and motorcycles	<ul style="list-style-type: none"> Overseas markets to drive steady motorcycle growth Automobiles to exhibit a recovery trend, led mainly by xEVs 	
Life & Wellness	Amenity (food, lifestyle, health)	<ul style="list-style-type: none"> Demand for high functionality and convenience remains strong both domestically and internationally 	
	Cleaning	<ul style="list-style-type: none"> Home cleaning services are shrinking Hotel linens remain steady due to inbound demand 	
Core Materials	Infrastructure (public works)	<ul style="list-style-type: none"> Solid performance in infrastructure-related large-scale properties 	
	Home appliances and housing materials (flame retardants)	<ul style="list-style-type: none"> Demand remains sluggish owing to the economic slowdown in China Market prices remain flat owing to the low-price strategy adopted by local manufacturers in China 	
Specific Measures		<ol style="list-style-type: none"> Ensure agile production in response to new projects and uncertain demand Accelerate sales and research activities to enable horizontal expansion in existing markets; develop next-generation products Continuously address increases in raw material and fixed costs (price pass-through measures) 	

Segments (Millions of yen)	FY2024 (Results)					FY2025 (Forecasts)					YoY Change			
	1H	2H		Full FY	Compo- sition (%)	1H (Results)	2H		Full FY (Forecasts)	Compo- sition (%)				
		3Q	4Q				3Q (Results)	4Q (Forecasts)						
Electronics & IT	12,626	6,135	6,298	25,060	33	13,976	8,190	7,700	29,866	37	4,805	19		
Environment & Energy	8,284	5,049	5,516	18,850	26	9,331	6,707	5,590	21,629	27	2,778	15		
Life & Wellness	6,741	3,710	3,326	13,778	19	6,896	3,668	3,300	13,864	17	85	1		
Core Materials	7,779	3,944	3,842	15,566	21	7,406	4,031	4,200	15,638	19	71	0		
Total	35,431	18,839	18,984	73,255	100	37,611	22,598	20,791	81,000	100	7,744	11		

Segments (Millions of yen)	FY2024 (Results)					FY2025 (Forecasts)					YoY Change	
	1H	2H		Full FY	Compo- sition (%)	1H (Results)	2H		Full FY (Forecasts)	Compo- sition (%)	Amount	(%)
		3Q	4Q				3Q (Results)	4Q (Forecasts)				
Electronics & IT	2,455	1,101	1,287	4,844	91	2,794	1,766	1,500	6,061	63	1,216	25
Environment & Energy	-201	-11	102	-111	-2	654	1,119	900	2,673	28	2,784	-
Life & Wellness	199	101	-10	291	5	286	230	80	596	6	304	105
Core Materials	21	136	169	326	6	132	75	60	268	3	-58	-18
Total	2,474	1,328	1,548	5,351	100	3,868	3,191	2,540	9,600	100	4,248	79

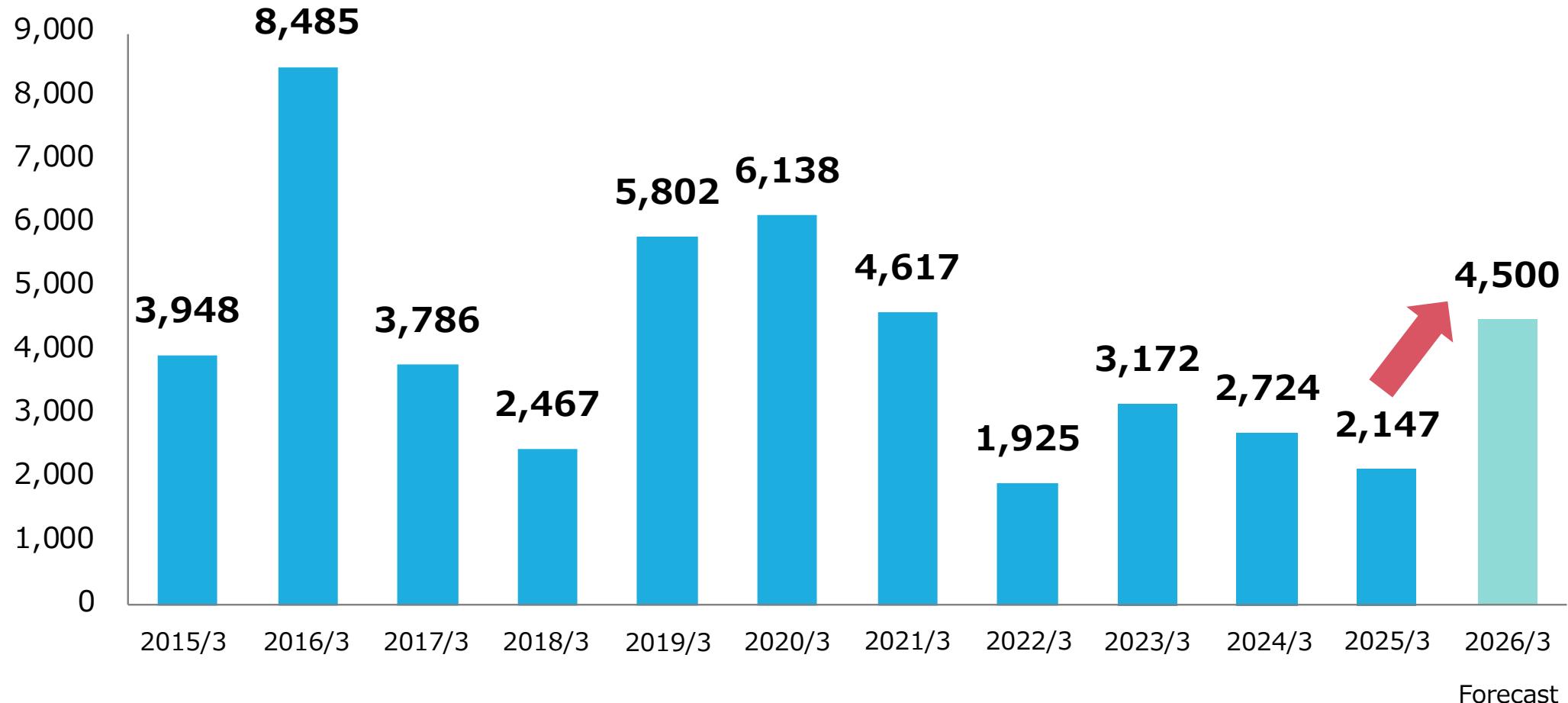
(Millions of yen)



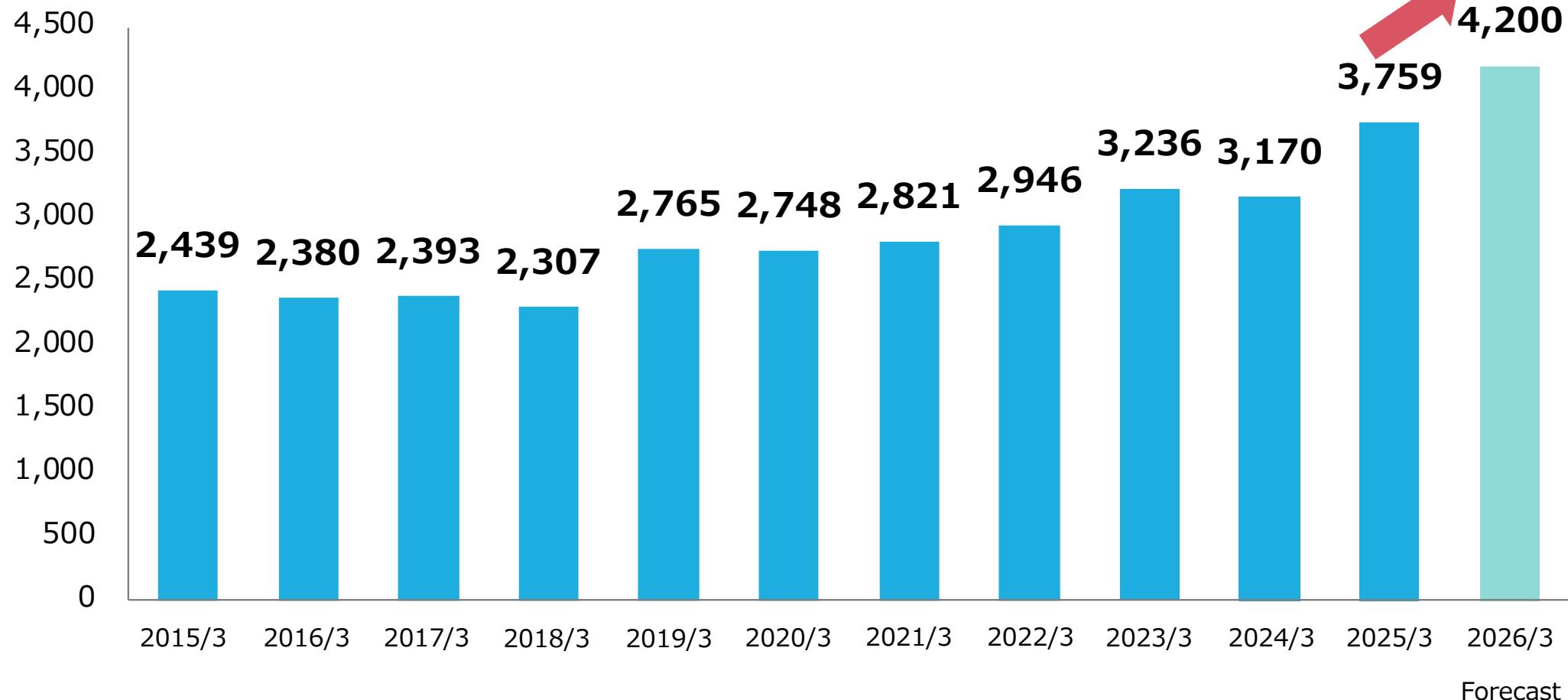
Consolidated Capital Expenditures



(Millions of yen)



(Millions of yen)



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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