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Notice Concerning Revision of Financial Results Forecasts and Year-End Dividend Forecast (Dividend Increase) and Recording of Extraordinary Losses

DAISUE CONSTRUCTION CO., LTD. (hereinafter, referred to as the "Company") hereby announces that it has revised its financial results forecasts and year-end dividend forecast for the fiscal year ending March 31, 2026, announced on October 24, 2025, as follows. The company also announces that it expects to record extraordinary losses in the fourth quarter of the fiscal year ending March 31, 2026.

1. Revision of Financial Results Forecasts for Fiscal Year Ending March 31, 2026 (April 1, 2025 to March 31, 2026)

(1) Consolidated Financial Results Forecasts

	Net sales	Operating profit	Ordinary profit	Profit attributable to owners of parent company	Profit per share
	Millions of yen	Millions of yen	Millions of yen	Millions of yen	yen
Previous forecast (A)	101,000	5,120	5,130	3,620	346.34
Revised forecast (B)	105,500	6,570	6,600	3,800	365.59
Change (B-A)	4,500	1,450	1,470	180	
Change (%)	4.5	28.3	28.7	5.0	
(Reference) Results for the previous fiscal year (Fiscal year ended March 2025)	89,027	3,695	3,710	2,060	197.48

(2) Non-consolidated Financial Results Forecasts

	Net sales	Operating profit	Ordinary profit	Profit	Profit per share
	Millions of yen	Millions of yen	Millions of yen	Millions of yen	yen
Previous forecast (A)	99,100	5,340	5,350	3,770	360.70
Revised forecast (B)	103,400	6,600	6,620	1,880	180.87
Change (B-A)	4,300	1,260	1,270	(1,890)	
Change (%)	4.3	23.6	23.7	(50.1)	
(Reference) Results for the previous fiscal year (Fiscal year ended March 2025)	86,600	3,911	3,922	3,596	344.71

(3) Reasons for the Revision

(Consolidated Financial Results Forecasts)

Net sales are expected to exceed the previous forecasts due to an increase in orders received during the fiscal year under review and steady progress in construction work. In terms of profits, operating profit and ordinary profit are expected to exceed the previous forecasts due to an increase in net sales, an improvement in the gross profit margin, and a reduction in selling, general and administrative expenses. Profit attributable to owners of parent is expected to exceed the previous forecasts due to an increase in operating profit and ordinary profit, which are partially offset by impairment losses on technology assets related to Kamishima Corporation (hereinafter referred to as "Kamishima").

(Non-consolidated Financial Results Forecasts)

The forecasts for net sales, operating profit and ordinary profit have been revised for the same reasons as the consolidated financial results forecasts. Profit is expected to be lower than the previous forecasts due to a loss on valuation of shares of subsidiaries, stemming from the significant decline in the value of Kamishima.

2. Revision of the Year-end Dividend Forecast for the Fiscal Year ending March 2026

(1) Dividend forecast

	Dividend per share		
	Second quarter-end	Fiscal year-end	Total
Previous forecast (Announced on October 24, 2025)		JPY 87.0	JPY 174.0
Revised Forecast		JPY 96.0	JPY 183.0
Actual results for the current fiscal year	JPY 87.0		
Results for the previous fiscal year (Fiscal year ended March 2025)	JPY 44.5	JPY 54.5	JPY 99.0

(2) Reason for Revision

The Company recognizes that increasing its shareholder value requires investment in growth and stable shareholder returns. Based on the above, the Company has set its dividend policy as a total payout ratio of 50% or more and a DOE of 4.0% or more from the fiscal year ended March 2025.

Under this policy, the Company has revised the fiscal year-end dividend forecast for the fiscal year ending March 2026 from 87 yen per share to 96 yen per share, an increase of 9 yen per share. The Company expects an annual dividend total of 183 yen per share and a dividend ratio of 50.06%.

3. Recording of Extraordinary Losses (Impairment losses)

We have cautiously reviewed the future business plan of Kamishima, our consolidated subsidiary, due to the delayed effects of the measures taken to stabilize revenue, such as the expansion of the sales network and the strengthening of the construction capability. Consequently, the Company will record approximately 1.4 billion yen in impairment losses related to Kamishima on the consolidated financial statements for non-current assets, including technology assets.

Subsequently, due to the significant decline in the value of shares in Kamishima, the Company will record approximately 2.8 billion yen in a loss on valuation of shares of subsidiaries on a non-consolidated basis. This loss on valuation of shares of subsidiaries and associates is eliminated on a consolidated basis, therefore it has no impact on the consolidated financial results.

(Note) The amount of extraordinary losses stated in this document represents an estimate of the Company as the audit procedure by the accounting auditor has not been completed. Actual loss amounts may differ from the estimated figures. In addition, the above forecasts have been prepared based on information available as of the announcement date of this document. Actual results may differ from the forecasts due to various future factors.