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May 14, 2025

Financial Results for the First Six Months of the Fiscal Year Ending September 30, 2025 <under Japanese GAAP> (Non-Consolidated)



Company name: ABIST Co., Ltd.

Stock code: 6087

Representative: Akira Shin, President

Inquiries: Tomoaki Fujita, Executive Officer

Scheduled date to submit semi-annual securities report: May 14, 2025

Scheduled date to commence dividend payments: –

Preparation of supplementary material on financial results: Yes

Holding of financial results briefing: Yes

Listing: Tokyo Stock Exchange

URL: <https://www.abist.co.jp>

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(Rounded down to the nearest million yen)

1. Non-Consolidated Performance for the First Six Months of the Fiscal Year Ending September 30, 2025 (from October 1, 2024 to March 31, 2025)

(1) Non-consolidated operating results (cumulative)

(Percentages indicate year-on-year changes.)

	Net sales		Operating profit		Ordinary profit		Profit	
	Million yen	%	Million yen	%	Million yen	%	Million yen	%
First six months ended March 31, 2025	5,207	6.3	503	(2.2)	514	(0.2)	271	(10.2)
March 31, 2024	4,900	4.3	514	30.2	515	28.1	302	(36.3)

	Basic earnings per share	Diluted earnings per share
	Yen	Yen
First six months ended March 31, 2025	68.18	–
March 31, 2024	75.94	–

(2) Non-consolidated financial position

	Total assets	Net assets	Equity ratio
	Million yen	Million yen	%
As of March 31, 2025	9,460	6,865	72.6
September 30, 2024	9,380	6,859	73.1

Reference: Equity

As of March 31, 2025:

6,865 million yen

As of September 30, 2024:

6,859 million yen

2. Cash Dividends

	Annual dividends				
	First quarter-end	Second quarter-end	Third quarter-end	Fiscal year-end	Annual
	Yen	Yen	Yen	Yen	Yen
Fiscal year ended September 30, 2024	–	0.00	–	102.00	102.00
Fiscal year ending September 30, 2025	–	0.00			
Fiscal year ending September 30, 2025 (Forecast)			–	102.00	102.00

Note: Revisions to the forecasts of cash dividends most recently announced: None

3. Non-Consolidated Earnings Forecasts for the Fiscal Year Ending September 30, 2025 (from October 1, 2024 to September 30, 2025)

(Percentages indicate year-on-year changes.)

	Net sales		Operating profit		Ordinary profit		Profit		Basic earnings per share
	Million yen	%	Million yen	%	Million yen	%	Million yen	%	Yen
Full year	10,700	7.0	800	(11.5)	800	(11.7)	440	(28.0)	110.57

Note: Revisions to the earnings forecasts most recently announced: None

* Notes

- (1) Application of special accounting in preparing semi-annual financial statements: None
- (2) Changes in accounting policies, changes in accounting estimates, and restatement of prior period financial statements after error corrections
- | | |
|--|------|
| (a) Changes in accounting policies due to revisions to accounting standards and other regulations: | None |
| (b) Changes in accounting principles other than (a): | None |
| (c) Changes in accounting estimates: | None |
| (d) Restatement of prior period financial statements after error corrections: | None |
- (3) Number of issued shares (common shares)
- | | |
|--|------------------|
| (a) Total number of issued shares at the end of the period (including treasury shares) | |
| As of March 31, 2025 | 3,980,000 shares |
| As of September 30, 2024 | 3,980,000 shares |
| (b) Number of treasury shares at the end of the period | |
| As of March 31, 2025 | 680 shares |
| As of September 30, 2024 | 586 shares |
| (c) Average number of outstanding shares during the period (First six months) | |
| First six months ended March 31, 2025 | 3,979,352 shares |
| First six months ended March 31, 2024 | 3,979,537 shares |

* Semi-annual results are not subject to review by a certified public accountant or the auditing firm.

* Cautionary statement regarding forecasts of operating results and special notes

Financial results forecasts and other forward-looking statements contained in this material are based on information available to the Company and certain assumptions that are deemed to be reasonable. Therefore, actual results may differ significantly from these forward-looking statements due to various factors. For the conditions on which financial results forecasts are based and notes on the use of these forecasts, please refer to “1. Overview of Operating Results, etc., (3) Explanation regarding earnings forecasts and other forward-looking statements” on page 3 of the summary of Financial Results [Attached Materials].