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August 8, 2025



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

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 Scheduled date to commence dividend payments: —  
 Preparation of supplementary material on financial results: Yes  
 Holding of financial results briefing: Yes

(Rounded down to the nearest million yen)

### 1. Non-Consolidated Performance for the First Nine Months of the Fiscal Year Ending September 30, 2025 (from October 1, 2024 to June 30, 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 nine months ended June 30, 2025	7,888	6.2	695	(8.7)	704	(7.7)	410	(20.7)
June 30, 2024	7,430	5.4	761	37.9	763	36.2	517	(13.8)

  

	Basic earnings per share		Diluted earnings per share	
	Yen		Yen	
First nine months ended June 30, 2025	103.23		—	
June 30, 2024	130.17		—	

### (2) Non-consolidated financial position

	Total assets	Net assets	Equity ratio
As of	Million yen	Million yen	%
June 30, 2025	9,208	7,117	77.3
September 30, 2024	9,380	6,859	73.1

Reference: Equity As of June 30, 2025: 7,117 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 quarterly 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 June 30, 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 June 30, 2025	781 shares
As of September 30, 2024	586 shares
  - (c) Average number of outstanding shares during the period (cumulative from the beginning of the fiscal year)
 

First nine months ended June 30, 2025	3,979,333 shares
First nine months ended June 30, 2024	3,979,516 shares

\* Review by a certified public accountant or the auditing firm of the attached quarterly financial statements: Done (mandatory)

\* 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].

## Table of Contents of the Attached Materials

1. Overview of Operating Results, etc. ....	2
(1) Overview of operating results.....	2
(2) Overview of financial position.....	3
(3) Explanation regarding earnings forecasts and other forward-looking statements .....	3
2. Financial Statements and Primary Notes.....	4
(1) Non-consolidated quarterly balance sheets .....	4
(2) Non-consolidated quarterly statements of income .....	6
First nine-month period .....	6
(3) Notes to non-consolidated financial statements .....	7
(Notes on going concern assumption) .....	7
(Non-consolidated quarterly balance sheets).....	7
(Non-consolidated quarterly statements of income).....	7
(Notes in the case of material changes in shareholders' equity).....	7
(Note to non-consolidated statement of cash flows).....	7
(Notes to segment information, etc.) .....	8
(Matters concerning revenue recognition).....	9
(Significant subsequent events).....	9

## 1. Overview of Operating Results, etc.

### (1) Overview of operating results

During the first nine-months period under review, the global economy staged a moderate recovery. In some regions, however, the economy began to stall due to the spreading impact of U.S. trade policies. In addition, there was a last-minute surge in demand associated with the tariff hike, as well as the impact of a reactionary trend. Attention should be paid to downward risks in the economy and fluctuations in financial and capital markets due to future trends in U.S. policies.

The Japanese economy was on a path toward a moderate recovery. However, there were growing uncertainties due to the aforementioned trade policies and other developments. Reflecting a trend toward improvements in the employment and income environments, there were signs of a recovery in consumer spending, and the number of new cars sold picked up from the year-ago level. Still, with the labor force trending toward a decline, a sense of labor shortages remained keen.

In the automobile industry and auto parts industry where the Company operates its main business, technical innovation is expected to continue to accelerate in the future. Given the sustained global trends toward decarbonization, the Company expects that research and development investment for the development of next-generation technologies will be maintained. Since the mainstay Design and Development Outsourcing business is a process that is upstream from production, it is unlikely to be directly impacted by automakers suspending plant operations or reducing production, such as contract cancellations. On the other hand, the performance of the business may be impacted by developments, tariff policies and in instances such as a more severe slowdown of an overseas economy. Therefore, industry trends should continue to be observed.

In this business environment, the Company actively promoted not only its existing businesses but also new businesses with the aim of becoming a digital solution company that proposes solutions with greater added value. In the first nine months under review, the Company recorded net sales of 7,888 million yen (up 6.2% year on year), operating profit of 695 million yen (down 8.7%), ordinary profit of 704 million yen (down 7.7%) and profit of 410 million yen (down 20.7%). Progress in efforts to improve unit prices in the mainstay Design and Development Outsourcing business contributed to sales. While steady progress is being made toward the full-year earnings forecast, operating profit decreased, reflecting an increase in personnel expenses due to the companywide improvement of working conditions.

The results in each segment are as follows.

#### (a) Design and Development Outsourcing business

In this segment, net sales stood at 7,806 million yen (up 6.9% year on year), and segment profit (operating profit) came to 1,337 million yen (down 1.6%). The segment profit (operating profit) margin was 17.1%. Progress in the improvement of unit prices, in particular, contributed to sales. Even so, segment profit decreased, reflecting an increase in personnel expenses linked to wage increases.

#### (b) Beauty and Health Products Manufacture and Sale business

In this segment, net sales stood at 73 million yen (up 0.5% year on year), and segment profit (operating profit) came to 1 million yen (compared with the segment loss (operating loss) of 6 million yen). The segment profit (operating profit) margin was 2.2%. The reduction in delivery expenses due to the streamlining of delivery methods and a decrease in online shopping site fees were the main contributors to segment profit.

#### (c) Real Estate Leasing business

In this segment, net sales stood at 45 million yen (down 1.2% year on year) and segment profit (operating profit) came to 14 million yen (down 28.8% year on year). The segment profit (operating profit) margin was 31.4%. Although leasehold properties maintained high occupancy rates, segment profit decreased, chiefly reflecting the payment of fees under service outsourcing contracts as a result of move-in and move-out.

(Note) With the discontinuance of the 3D Printing Business in the previous fiscal year, the reporting segment for 3D Printing Business was abolished starting in the first three months of the fiscal year under review.

(2) Overview of financial position

Total assets at the end of the first nine months under review stood at 9,208 million yen, down 172 million yen from the end of the previous fiscal year. This was mainly due to a decrease in cash and deposits. Total liabilities stood at 2,091 million yen, a decrease of 429 million yen from the end of the previous fiscal year. This is chiefly due to a decrease in provision for bonuses. Net assets totaled 7,117 million yen, an increase of 257 million yen from the end of the previous fiscal year, mainly reflecting an increase in the valuation difference on available-for-sale securities.

(3) Explanation regarding earnings forecasts and other forward-looking statements

No change has been made to the forecasts for financial results announced on December 30, 2024. If any revision to the financial forecasts becomes necessary in the future, the Company will promptly disclose it.

## 2. Financial Statements and Primary Notes

### (1) Non-consolidated quarterly balance sheets

	(Thousand yen)	
	As of September 30, 2024	As of June 30, 2025
<b>Assets</b>		
Current assets		
Cash and deposits	4,488,541	3,754,277
Accounts receivable – trade	1,439,941	1,606,490
Merchandise and finished goods	43	2,834
Work in process	46,144	48,581
Raw materials	10,106	8,079
Prepaid expenses	123,860	160,013
Other	29,937	67,781
Total current assets	6,138,575	5,648,057
Non-current assets		
Property, plant and equipment		
Buildings and structures, net	929,148	917,269
Land	993,400	993,400
Other, net	43,456	107,001
Total property, plant and equipment	1,966,005	2,017,672
Intangible assets	80,581	163,865
Investments and other assets		
Investment securities	738,504	1,115,646
Other	456,776	263,191
Total investments and other assets	1,195,280	1,378,837
Total non-current assets	3,241,866	3,560,375
Total assets	9,380,441	9,208,432
<b>Liabilities</b>		
Current liabilities		
Accounts payable - trade	3,555	5,417
Short-term borrowings	50,000	–
Accounts payable - other	928,543	880,104
Income taxes payable	88,875	–
Accrued consumption taxes	179,348	152,386
Deposits received	11,279	168,204
Provision for bonuses	383,568	–
Provision for bonuses for directors	11,331	22,645
Provision for shareholder benefit program	44,685	52,854
Other	8,231	4,629
Total current liabilities	1,709,419	1,286,241
Non-current liabilities		
Provision for retirement benefits	628,451	638,001
Provision for retirement benefits for directors	10,652	14,919
Long-term accounts payable - other	122,803	86,777
Other	49,735	65,427
Total non-current liabilities	811,642	805,126
Total liabilities	2,521,062	2,091,367

	(Thousand yen)	
	As of September 30, 2024	As of June 30, 2025
Net assets		
Shareholders' equity		
Share capital	1,026,650	1,026,650
Capital surplus	1,016,650	1,016,650
Retained earnings	4,443,075	4,447,969
Treasury shares	(1,858)	(2,470)
Total shareholders' equity	6,484,516	6,488,798
Valuation and translation adjustments		
Valuation difference on available-for-sale securities	374,862	628,267
Total of valuation and translation adjustments, etc.	374,862	628,267
Total net assets	6,859,379	7,117,065
Total liabilities and net assets	9,380,441	9,208,432

## (2) Non-consolidated quarterly statements of income

First nine-month period

(Thousand yen)

	First nine months ended June 30, 2024	First nine months ended June 30, 2025
Net sales	7,430,275	7,888,531
Cost of sales	5,370,230	5,743,463
Gross profit	2,060,044	2,145,068
Selling, general and administrative expenses	1,298,091	1,449,260
Operating profit	761,953	695,807
Non-operating income		
Interest income	152	2,142
Commission income	478	460
Rental income	—	5,299
Subsidy income	772	1,769
Remuneration for directors (and other officers)	—	5,949
Other	36	1,101
Total non-operating income	1,439	16,722
Non-operating expenses		
Interest expenses	225	52
Cost of lease revenue	—	5,115
Persons with disabilities employment levy	—	2,650
Other	—	5
Total non-operating expenses	225	7,822
Ordinary profit	763,167	704,707
Extraordinary income		
Gain on sale of non-current assets	69,543	18,000
Total extraordinary income	69,543	18,000
Extraordinary losses		
Loss on retirement of non-current assets	11,879	450
Provision for retirement benefits for directors	3,150	—
Loss on withdrawal from business	23,038	—
Expenses related to correction of past financial results, etc.	—	* 65,074
Total extraordinary losses	38,068	65,524
Profit before income taxes	794,642	657,183
Income taxes - current	12,788	35,026
Income taxes - deferred	263,854	211,363
Total income taxes	276,642	246,389
Profit	517,999	410,793



(3) Notes to non-consolidated financial statements

(Notes on going concern assumption)

Not applicable.

(Non-consolidated quarterly balance sheets)

Contingent liabilities

The Company decided to return the Employment Adjustment Subsidy for COVID-19 received between September 2020 and October 2022 and corrected revenues from the subsidy recorded in the fiscal years ended September 2021, September 2022 and September 2023, respectively for each fiscal year. During the course of interacting with labor departments in charge of the business sites related to the subject case, there is a possibility that any additional charge and/or delinquent charge depending on the judgment of the authority may affect the Company's financial results. However, it is difficult at this time to make a reasonable estimate of any such impact.

(Non-consolidated quarterly statements of income)

\* Expenses related to correction of past financial results, etc.

First nine months ended June 30, 2025

Doubtful points were identified in the content of the Company's application for the Employment Adjustment Subsidy. As a result of an internal investigation, inappropriate content was found in the application, and the Company established a special investigation committee to conduct an investigation. Consequently, the Company posted expenses related to the correction of past fiscal years' financial results as an extraordinary loss. The expenses were calculated by deducting 10 million yen, which is insurance income corresponding to directors and officers liability insurance, from the costs for investigation by the special investigation committee and expenses required for the correction of past fiscal years' financial results.

(Notes in the case of material changes in shareholders' equity)

Not applicable.

(Note to non-consolidated statement of cash flows)

The Group has not prepared a quarterly statement of cash flows for the first nine months of the fiscal year under review. Depreciation (including amortization of intangible assets) for the first nine months of the fiscal year under review is as follows.

	(Thousand yen)	
	First nine months ended June 30, 2024	First nine months ended June 30, 2025
Depreciation	102,333	91,754

(Notes to segment information, etc.)

[Segment information]

I. First nine months ended June 30, 2024

1. Information regarding amounts of net sales and profit/loss by reportable segment

(Thousand yen)

	Reportable segments				Total	Adjustment (Note 1)	Amount recorded in the non- consolidated quarterly statement of income
	Design and Development Outsourcing business	3D Printing business	Beauty and Health Products Manufacture and Sale business	Real Estate Leasing business			
Net sales							
Sales to outside customers	7,302,996	38,035	43,536	45,707	7,430,275	—	7,430,275
Inter-segment sales and transfers	—	—	29,164	—	29,164	(29,164)	—
Total	7,302,996	38,035	72,701	45,707	7,459,440	(29,164)	7,430,275
Segment profit (loss)	1,359,502	(8,335)	(6,534)	19,954	1,364,586	(602,633)	761,953

(Note 1) The adjustment consists of the following items.

The adjustment to segment profit (loss), (602,633 thousand yen), is corporate costs that are not allocated to any of the reportable segments.

(Note 2) Information on impairment loss on non-current assets or goodwill by reportable segment

An impairment loss of 5,955 thousand yen was posted in the 3D Printing Business in the first nine months of the fiscal year under review.

II. First nine months ended June 30, 2025

1. Information regarding amounts of net sales and profit/loss by reportable segment

(Thousand yen)

	Reportable segments			Total	Adjustment (Note 1)	Amount recorded in the non- consolidated quarterly statement of income
	Design and Development Outsourcing business	Beauty and Health Products Manufacture and Sale business	Real Estate Leasing business			
Net sales						
Sales to outside customers	7,806,677	36,701	45,152	7,888,531	—	7,888,531
Inter-segment sales and transfers	—	36,377	—	36,377	(36,377)	—
Total	7,806,677	73,079	45,152	7,924,908	(36,377)	7,888,531
Segment profit	1,337,657	1,604	14,199	1,353,460	(657,652)	695,807

(Note 1) The adjustment consists of the following items.

The adjustment to segment profit of negative 657,652 thousand yen is corporate costs that are not allocated to any of the reportable segments.

2. Information on the change in reportable segments, etc.

With the discontinuance of the 3D Printing Business in the previous fiscal year, the reporting segment for 3D Printing Business was abolished starting in the first three months of the fiscal year under review.

(Matters concerning revenue recognition)

Information on the breakdown of revenue from contracts with customers

First nine months ended June 30, 2024

(Thousand yen)

	Reportable segments				Total
	Design and Development Outsourcing business	3D Printing business	Beauty and Health Products Manufacture and Sale business	Real Estate Leasing business	
Contract for work	4,100,283	—	—	—	4,100,283
Dispatch contract	3,184,413	—	—	—	3,184,413
Others	18,299	38,035	43,236	—	99,571
Revenue from contracts with customers	7,302,996	38,035	43,236	—	7,384,268
Other revenue	—	—	300	45,707	46,007
Sales to outside customers	7,302,996	38,035	43,536	45,707	7,430,275

(Note) Other revenue includes lease revenue under the Accounting Standard for Lease Transactions (ASBJ Statement No.13, March 30, 2007).

First nine months ended June 30, 2025

(Thousand yen)

	Reportable segments			Total
	Design and Development Outsourcing business	Beauty and Health Products Manufacture and Sale business	Real Estate Leasing business	
Contract for work	4,530,387	—	—	4,530,387
Dispatch contract	3,238,378	—	—	3,238,378
Others	37,911	35,671	—	73,583
Revenue from contracts with customers	7,806,677	35,671	—	7,842,349
Other revenue	—	1,030	45,152	46,182
Sales to outside customers	7,806,677	36,701	45,152	7,888,531

(Notes) 1. Other revenue includes lease revenue under the Accounting Standard for Lease Transactions (ASBJ Statement No.13, March 30, 2007).

2. With the discontinuance of the 3D Printing Business in the previous fiscal year, the reporting segment for 3D Printing Business was abolished starting in the first three months of the fiscal year under review.

(Significant subsequent events)

Not applicable.