

Note: This document has been translated from the Japanese original for reference purposes only. In the event of any discrepancy between this translated document and the Japanese original, the original shall prevail.

February 12, 2026

## Financial Results for the First Three Months of the Fiscal Year Ending September 30, 2026 <under Japanese GAAP> (Non-Consolidated)



Company name: ABIST Co., Ltd. Listing: Tokyo Stock Exchange  
 Stock code: 6087 URL: https://www.abist.co.jp  
 Representative: Akira Shin, President  
 Inquiries: Tomoaki Fujita, Executive Officer Phone: +81-422-26-5960  
 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 Three Months of the Fiscal Year Ending September 30, 2026 (from October 1, 2025 to December 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 three months ended								
December 31, 2025	2,811	8.0	334	8.3	335	8.2	226	31.1
December 31, 2024	2,602	4.8	309	(3.3)	310	(3.1)	173	(14.8)

	Basic earnings per share	Diluted earnings per share
	Yen	Yen
First three months ended		
December 31, 2025	57.04	–
December 31, 2024	43.52	–

(2) Non-consolidated financial position

	Total assets	Net assets	Equity ratio
	Million yen	Million yen	%
As of			
December 31, 2025	9,207	7,033	76.4
September 30, 2025	9,769	7,405	75.8

Reference: Equity As of December 31, 2025: 7,033 million yen  
 As of September 30, 2025: 7,405 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, 2025	–	0.00	–	102.00	102.00
Fiscal year ending September 30, 2026	–				
Fiscal year ending September 30, 2026 (Forecast)		0.00	–	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, 2026 (from October 1, 2025 to September 30, 2026)

(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
First half	5,400	3.7	290	(42.4)	290	(43.7)	200	(26.3)	50.26
Full year	11,200	5.4	850	(11.8)	850	(13.0)	590	(9.2)	148.27

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 December 31, 2025   | 3,980,000 shares |
| As of September 30, 2025  | 3,980,000 shares |
| (b) Number of treasury shares at the end of the period  |                  |
| As of December 31, 2025   | 954 shares       |
| As of September 30, 2025  | 842 shares       |
| (c) Average number of outstanding shares during the period (cumulative from the beginning of the fiscal year) |                  |
| First three months ended December 31, 2025  | 3,979,110 shares |
| First three months ended December 31, 2024  | 3,979,368 shares |

\* Review by a certified public accountant or the auditing firm of the attached quarterly financial statements: None

\* 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 2 of the summary of Financial Results [Attached Materials].