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May 13, 2026

Financial Results for the First Six 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>

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Scheduled date to submit semi-annual securities report: May 13, 2026

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 Six Months of the Fiscal Year Ending September 30, 2026 (from October 1, 2025 to March 31, 2026)

(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, 2026	5,610	7.7	572	13.6	578	12.3	371	37.0
March 31, 2025	5,207	6.3	503	(2.2)	514	(0.2)	271	(10.2)

	Basic earnings per share	Diluted earnings per share
	Yen	Yen
First six months ended		
March 31, 2026	93.44	–
March 31, 2025	68.18	–

(2) Non-consolidated financial position

	Total assets	Net assets	Equity ratio
	Million yen	Million yen	%
As of			
March 31, 2026	9,471	7,048	74.4
September 30, 2025	9,769	7,405	75.8

Reference: Equity

As of March 31, 2026: 7,048 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	–	0.00			
Fiscal year ending September 30, 2026 (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, 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
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 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, 2026 | 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 March 31, 2026 | 1,039 shares |
| As of September 30, 2025 | 842 shares |
| (c) Average number of outstanding shares during the period (First six months) | |
| First six months ended March 31, 2026 | 3,979,061 shares |
| First six months ended March 31, 2025 | 3,979,352 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 2 of the summary of Financial Results [Attached Materials].

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1. Overview of Operating Results, etc.

(1) Overview of operating results

During the first six-month period under review, concerns about the global economy grew amid an unstable international situation. The Japanese economy is expected to recover gradually with improvements in the employment and income environment, with capital investment remaining robust. A sense that there is a shortage of labor remains a critical issue for enterprises.

In the automobile industry and auto parts industry where the Company operates its main business, continuous technical innovation is expected in the future. Given the sustained global trends toward decarbonization, the Company expects that research and development investments for the development of next-generation technologies will be maintained. Digital transformation is advancing, and companies are expected to adopt a range of approaches.

Since the Group's mainstay Design and Development Outsourcing business is an upstream process in production, automakers' suspension of plant operations or reduced production is unlikely to have a direct impact, such as contract cancellations. On the other hand, the performance of the business may be affected by the increased risk of an economic downturn resulting from changes in the international situation. Therefore, the observation of industry trends should continue.

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 six months under review, the Company recorded net sales of 5,610 million yen (up 7.7% year on year), operating profit of 572 million yen (up 13.6%), ordinary profit of 578 million yen (up 12.3%) and profit of 371 million yen (up 37.0%), as a result of an increase in operation staff and the improvement of unit prices in the mainstay Design and Development Outsourcing business.

The results in each segment are as follows.

(a) Design and Development Outsourcing business

In this segment, net sales came to 5,555 million yen (up 7.8% year on year), attributable to an increase in operation staff and the improvement in unit prices. Segment profit (operating profit) came to 1,058 million yen (up 10.3%). The segment profit (operating profit) margin was 19.0%.

(b) Beauty and Health Products Manufacture and Sale business

In this segment, orders received increased in the OEM business, while orders in the Internet mail order business declined. Additionally, supplies expenses were recorded in manufacturing. Net sales stood at 24 million yen (down 1.9% year on year), and the segment loss (operating loss) came to 14 million yen (compared to a 13 million yen segment loss (operating loss) in the same period of the previous fiscal year).

(c) Real Estate Leasing business

In this segment, leasehold properties maintained high occupancy rates. Net sales stood at 29 million yen (down 1.2% year on year), and segment profit (operating profit) came to 14 million yen (up 11.4% year on year). The segment profit (operating profit) margin was 48.4%.

(2) Overview of financial position

Total assets at the end of the first six months under review stood at 9,471 million yen, down 298 million yen from the end of the previous fiscal year. This was primarily due to a decrease in investment securities.

Total liabilities stood at 2,422 million yen, an increase of 58 million yen from the end of the previous fiscal year. This was chiefly due to an increase in income taxes payable.

Net assets totaled 7,048 million yen, a decrease of 356 million yen from the end of the previous fiscal year, mainly reflecting a decrease 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 November 14, 2025. If any revision to the financial forecasts becomes necessary in the future, the Company will promptly disclose it.

2. Semi-annual Financial Statements and Primary Notes

(1) Non-consolidated semi-annual balance sheet

(Thousand yen)

	As of September 30, 2025	As of March 31, 2026
Assets		
Current assets		
Cash and deposits	4,143,252	4,131,883
Accounts receivable – trade	1,652,851	1,681,386
Merchandise and finished goods	56	28
Work in process	56,020	65,900
Raw materials	5,742	6,519
Prepaid expenses	134,888	152,511
Other	51,180	59,374
Total current assets	6,043,993	6,097,605
Non-current assets		
Property, plant and equipment		
Buildings and structures, net	909,834	892,240
Land	993,400	993,400
Other, net	93,855	92,267
Total property, plant and equipment	1,997,091	1,977,909
Intangible assets	151,311	159,435
Investments and other assets		
Investment securities	1,188,234	717,674
Other	388,456	518,435
Total investments and other assets	1,576,690	1,236,109
Total non-current assets	3,725,093	3,373,454
Total assets	9,769,086	9,471,060
Liabilities		
Current liabilities		
Accounts payable - trade	453	281
Short-term borrowings	10,000	–
Accounts payable - other	695,273	700,860
Income taxes payable	179,698	230,366
Accrued consumption taxes	174,568	185,792
Deposits received	12,783	12,848
Provision for bonuses	399,307	416,579
Provision for bonuses for directors	24,840	27,984
Provision for shareholder benefit program	49,830	47,376
Other	8,990	12,272
Total current liabilities	1,555,743	1,634,360
Non-current liabilities		
Provision for retirement benefits	641,184	621,131
Provision for retirement benefits for directors	14,607	14,957
Long-term accounts payable - other	86,777	86,777
Other	65,427	65,467
Total non-current liabilities	807,996	788,333
Total liabilities	2,363,740	2,422,694

(Thousand yen)

	As of September 30, 2025	As of March 31, 2026
Net assets		
Shareholders' equity		
Share capital	1,026,650	1,026,650
Capital surplus	1,016,650	1,016,650
Retained earnings	4,686,749	4,652,659
Treasury shares	(2,679)	(3,329)
Total shareholders' equity	6,727,370	6,692,630
Valuation and translation adjustments		
Valuation difference on available-for-sale securities	677,975	355,736
Total of valuation and translation adjustments, etc.	677,975	355,736
Total net assets	7,405,345	7,048,366
Total liabilities and net assets	9,769,086	9,471,060

(2) Non-consolidated semi-annual statement of income

(Thousand yen)

	First six months ended March 31, 2025	First six months ended March 31, 2026
Net sales	5,207,461	5,610,111
Cost of sales	3,741,746	3,980,718
Gross profit	1,465,715	1,629,393
Selling, general and administrative expenses	962,129	1,057,116
Operating profit	503,585	572,276
Non-operating income		
Interest income	2,141	4,615
Commission income	303	352
Rental income	–	12,021
Subsidy income	1,769	254
Remuneration for directors (and other officers)	5,949	–
Other	1,090	264
Total non-operating income	11,254	17,508
Non-operating expenses		
Interest expenses	51	1
Cost of lease revenue	–	11,556
Total non-operating expenses	51	11,558
Ordinary profit	514,788	578,227
Extraordinary income		
Gain on sale of non-current assets	–	475
Total extraordinary income	–	475
Extraordinary losses		
Loss on retirement of non-current assets	450	–
Expenses related to correction of past financial results, etc.	75,074	–
Total extraordinary losses	75,524	–
Profit before income taxes	439,263	578,702
Income taxes - current	156,159	186,870
Income taxes - deferred	11,788	20,047
Total income taxes	167,948	206,918
Profit	271,315	371,784

(3) Non-consolidated semi-annual statement of cash flows

(Thousand yen)

	First six months ended March 31, 2025	First six months ended March 31, 2026
Cash flows from operating activities		
Profit before income taxes	439,263	578,702
Depreciation	57,512	64,911
Increase (decrease) in provision for bonuses	(34)	17,272
Increase (decrease) in provision for shareholder benefit program	18,557	(2,454)
Increase (decrease) in provision for retirement benefits	6,366	(20,053)
Increase (decrease) in provision for retirement benefits for directors (and other officers)	2,559	350
Increase (decrease) in provision for bonuses for directors (and other officers)	6,466	3,144
Interest and dividend income	(2,141)	(4,615)
Subsidy income	(1,769)	(254)
Interest expenses	51	1
Loss (gain) on sale and retirement of non-current assets	450	(475)
Decrease (increase) in trade receivables	(51,899)	(30,230)
Decrease (increase) in inventories	(4,109)	(10,629)
Decrease (increase) in prepaid expenses	(9,675)	(17,624)
Increase (decrease) in accounts payable - other	(38,125)	(59)
Increase (decrease) in accrued consumption taxes	(36,795)	12,291
Increase (decrease) in long-term accounts payable - other	(36,026)	–
Other	(38,306)	(340)
Subtotal	312,343	589,937
Interest and dividends received	2,141	4,513
Interest paid	(2)	(1)
Subsidies received	1,769	254
Income taxes refund (paid)	(58,696)	(140,437)
Net cash provided by (used in) operating activities	257,555	454,266
Cash flows from investing activities		
Payments into time deposits	–	(500,000)
Purchase of property, plant and equipment	(14,067)	(15,888)
Purchase of intangible assets	(104,848)	(33,330)
Payments for investments in capital of subsidiaries and associates	(131,164)	–
Loan advances	–	(100)
Proceeds from collection of loans receivable	23	335
Payments of leasehold and guarantee deposits	(17,994)	(1,366)
Proceeds from refund of leasehold and guarantee deposits	904	484
Refund of guarantee deposits received	(239)	–
Guarantee deposits received	65,427	40
Other	–	475
Net cash provided by (used in) investing activities	(201,957)	(549,350)
Cash flows from financing activities		
Net increase (decrease) in short-term borrowings	(50,000)	(10,000)
Dividends paid	(405,390)	(405,634)
Other	(289)	(650)
Net cash provided by (used in) financing activities	(455,680)	(416,285)
Net increase (decrease) in cash and cash equivalents	(400,082)	(511,369)
Cash and cash equivalents at beginning of period	4,488,541	4,143,252
Cash and cash equivalents at end of period	4,088,459	3,631,883

(4) Notes to non-consolidated semi-annual financial statements

(Notes on going concern assumption)

Not applicable.

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

Not applicable.

(Notes to segment information, etc.)

[Segment information]

I. First six months ended March 31, 2025

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

(Thousand yen)

	Reportable segments			Total	Adjustments (Note 1)	Amount recorded in the semi-annual 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	5,152,183	24,995	30,282	5,207,461	–	5,207,461
Inter-segment sales and transfers	–	7	–	7	(7)	–
Total	5,152,183	25,002	30,282	5,207,468	(7)	5,207,461
Segment profit (loss)	959,188	(13,887)	12,985	958,285	(454,699)	503,585

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

The adjustment to segment profit (loss), (454,699 thousand yen), is corporate costs that are not allocated to any of the reportable segments.

II. First six months ended March 31, 2026

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

(Thousand yen)

	Reportable segments			Total	Adjustments (Note 1)	Amount recorded in the semi-annual 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	5,555,758	24,440	29,912	5,610,111	–	5,610,111
Inter-segment sales and transfers	–	86	–	86	(86)	–
Total	5,555,758	24,527	29,912	5,610,198	(86)	5,610,111
Segment profit (loss)	1,058,329	(14,110)	14,467	1,058,687	(486,410)	572,276

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

The adjustment to segment profit (loss), (486,410 thousand yen), is corporate costs that are not allocated to any of the reportable segments.

(Significant subsequent events)

Not applicable.