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August 7, 2026

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

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Stock code: 6087 URL: https://www.abist.co.jp
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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, 2026
(from October 1, 2025 to June 30, 2026)

(1) Non-consolidated operating results (cumulative) (Percentages indicate year-on-year changes.)

	Net sales		Operating profit		Ordinary profit		Profit	
First nine months ended	Million yen	%	Million yen	%	Million yen	%	Million yen	%
June 30, 2026	8,529	8.1	780	12.2	790	12.1	514	25.2
June 30, 2025	7,888	6.2	695	(8.7)	704	(7.7)	410	(20.7)

	Basic earnings per share	Diluted earnings per share
First nine months ended	Yen	Yen
June 30, 2026	129.28	–
June 30, 2025	103.23	–

(2) Non-consolidated financial position

	Total assets	Net assets	Equity ratio
As of	Million yen	Million yen	%
June 30, 2026	9,316	7,142	76.7
September 30, 2025	9,769	7,405	75.8

Reference: Equity As of June 30, 2026: 7,142 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 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, 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 June 30, 2026	1,075 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 nine months ended June 30, 2026	3,979,024 shares
First nine months ended June 30, 2025	3,979,333 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].

Table of Contents of the Attached Materials

1. Overview of Operating Results, etc.

(1) Overview of operating results

During the first nine-months period under review, the global economy continued to show a moderate recovery, although uncertainty was persisting at the end of the period due to the impact of the Middle East situation, among other factors. The Japanese economy is expected to gradually recover due mainly to improvements in the employment and income environment, with capital investment remaining robust. However, attention should continue to be paid to the impact of the aforementioned international situation. 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. Efforts toward decarbonization are diversifying globally, and research and development investments for the development of next-generation technologies are being 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 Group's mainstay Design and Development Outsourcing business, progress was made in the improvement of unit prices, and in addition, operation staff increased. Consequently, in the first nine-months under review, the Company recorded net sales of 8,529 million yen (up 8.1% year on year), operating profit of 780 million yen (up 12.2%), ordinary profit of 790 million yen (up 12.1%) and profit of 514 million yen (up 25.2%).

The results in each segment are as follows.

(a) Design and Development Outsourcing business

In this segment, net sales came to 8,447 million yen (up 8.2% year on year), attributable to the improvement in unit prices and increase in operating staff engaging in contract work. Segment profit (operating profit) came to 1,463 million yen (up 9.4%). The segment profit (operating profit) margin was 17.3%.

(b) Beauty and Health Products Manufacture and Sale business

In this segment, net sales stood at 83 million yen (up 14.2% year on year), and segment profit (operating profit) came to 9 million yen (up 513.9%). The segment profit (operating profit) margin was 26.9%. The result reflected an increase in orders received in the OEM business, as well as higher inter-segment sales due to the review of the shipment timing of shareholder benefits, among other factors.

(c) Real Estate Leasing business

In this segment, leasehold properties maintained high occupancy rates. Net sales stood at 44 million yen (down 0.6% year on year), while segment profit (operating profit) came to 21 million yen (up 53.2%). The segment profit (operating profit) margin was 48.5%. The year-on-year segment profit increase was due to the absence of fees under service outsourcing contracts, including temporary tenant brokerage fees posted in the previous fiscal year.

(2) Overview of financial position

Total assets at the end of the first nine months under review stood at 9,316 million yen, down 452 million yen from the end of the previous fiscal year. This was primarily due to a decrease in investment securities. Total liabilities stood at 2,174 million yen, a decrease of 189 million yen from the end of the previous fiscal year. This is chiefly due to a decrease in provision for bonuses. Net assets totaled 7,142 million yen, a decrease of 263 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. Financial Statements and Primary Notes

(1) Non-consolidated quarterly balance sheets

(Thousand yen)

	As of September 30, 2025	As of June 30, 2026
Assets		
Current assets		
Cash and deposits	4,143,252	4,030,169
Accounts receivable – trade	1,652,851	1,821,759
Merchandise and finished goods	56	890
Work in process	56,020	74,598
Raw materials	5,742	6,777
Prepaid expenses	134,888	169,670
Other	51,180	59,630
Total current assets	6,043,993	6,163,494
Non-current assets		
Property, plant and equipment		
Buildings and structures, net	909,834	883,398
Land	993,400	993,400
Other, net	93,855	85,409
Total property, plant and equipment	1,997,091	1,962,209
Intangible assets	151,311	146,766
Investments and other assets		
Investment securities	1,188,234	646,348
Other	388,456	397,296
Total investments and other assets	1,576,690	1,043,645
Total non-current assets	3,725,093	3,152,620
Total assets	9,769,086	9,316,115
Liabilities		
Current liabilities		
Accounts payable - trade	453	5,350
Short-term borrowings	10,000	–
Accounts payable - other	695,273	881,120
Income taxes payable	179,698	38,843
Accrued consumption taxes	174,568	217,943
Deposits received	12,783	184,554
Provision for bonuses	399,307	–
Provision for bonuses for directors	24,840	35,023
Provision for shareholder benefit program	49,830	23,997
Other	8,990	10,255
Total current liabilities	1,555,743	1,397,087
Non-current liabilities		
Provision for retirement benefits	641,184	611,104
Provision for retirement benefits for directors	14,607	13,551
Long-term accounts payable - other	86,777	86,777
Other	65,427	65,557
Total non-current liabilities	807,996	776,990
Total liabilities	2,363,740	2,174,078

(Thousand yen)

	As of September 30, 2025	As of June 30, 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	4,795,296
Treasury shares	(2,679)	(3,451)
Total shareholders’ equity	6,727,370	6,835,144
Valuation and translation adjustments		
Valuation difference on available-for-sale securities	677,975	306,892
Total of valuation and translation adjustments, etc.	677,975	306,892
Total net assets	7,405,345	7,142,037
Total liabilities and net assets	9,769,086	9,316,115

(2) Non-consolidated quarterly statements of income

First nine-month period

(Thousand yen)

	First nine months ended June 30, 2025	First nine months ended June 30, 2026
Net sales	7,888,531	8,529,201
Cost of sales	5,743,463	6,185,165
Gross profit	2,145,068	2,344,035
Selling, general and administrative expenses	1,449,260	1,563,586
Operating profit	695,807	780,449
Non-operating income		
Interest income	2,142	6,898
Commission income	460	541
Rental income	5,299	20,377
Subsidy income	1,769	1,834
Remuneration for directors (and other officers)	5,949	–
Other	1,101	730
Total non-operating income	16,722	30,381
Non-operating expenses		
Interest expenses	52	8
Cost of lease revenue	5,115	19,518
Other	2,655	1,200
Total non-operating expenses	7,822	20,726
Ordinary profit	704,707	790,104
Extraordinary income		
Gain on sale of non-current assets	18,000	475
Total extraordinary income	18,000	475
Extraordinary losses		
Loss on retirement of non-current assets	450	–
Expenses related to correction of past financial results, etc.	65,074	–
Total extraordinary losses	65,524	–
Profit before income taxes	657,183	790,579
Income taxes - current	35,026	113,158
Income taxes - deferred	211,363	163,000
Total income taxes	246,389	276,158
Profit	410,793	514,421

(3) Notes to non-consolidated financial statements

(Notes on going concern assumption)

Not applicable.

(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, 2025	First nine months ended June 30, 2026
Depreciation	91,754	98,834

(Notes to segment information, etc.)

[Segment information]

I. 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)	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) 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.

II. First nine months ended June 30, 2026

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

(Thousand yen)

	Reportable segments			Total	Adjustment (Note)	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	8,447,697	36,634	44,869	8,529,201	–	8,529,201
Inter-segment sales and transfers	–	46,844	–	46,844	(46,844)	–
Total	8,447,697	83,479	44,869	8,576,046	(46,844)	8,529,201
Segment profit	1,463,335	9,850	21,749	1,494,935	(714,485)	780,449

(Note) The adjustment consists of the following items.

The adjustment to segment profit of negative 714,485 thousand yen is corporate costs that are not allocated to any of the reportable segments.

(Significant subsequent events)

Not applicable.