

August 7, 2025

Consolidated Financial Results for the Nine Months Ended June 30, 2025 (Under Japanese GAAP)

Company name: NISSEI ASB MACHINE CO., LTD.
 Listing: Tokyo Stock Exchange
 Securities code: 6284
 URL: <https://www.nisseiasb.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: None

(Yen amounts are rounded down to millions, unless otherwise noted.)

1. Consolidated financial results for the nine months ended June 30, 2025 (from October 1, 2024 to June 30, 2025)

(1) Consolidated operating results (cumulative)

(Percentages indicate year-on-year changes.)

	Net sales		Operating profit		Ordinary profit		Profit attributable to owners of parent	
	Millions of yen	%	Millions of yen	%	Millions of yen	%	Millions of yen	%
Nine months ended June 30, 2025	32,754	23.8	8,457	63.2	8,644	48.9	6,046	46.6
June 30, 2024	26,459	9.7	5,182	0.3	5,806	20.9	4,123	21.6

Note: Comprehensive income For the nine months ended June 30, 2025: ¥6,288 million [7.8%]
 For the nine months ended June 30, 2024: ¥5,833 million [48.8%]

	Basic earnings per share	Diluted earnings per share
	Yen	Yen
Nine months ended June 30, 2025	403.36	-
June 30, 2024	275.06	-

(2) Consolidated financial position

	Total assets	Net assets	Equity-to-asset ratio
	Millions of yen	Millions of yen	%
As of June 30, 2025	76,749	56,888	74.0
September 30, 2024	72,761	52,848	72.6

Reference: Equity
 As of June 30, 2025: ¥56,831 million
 As of September 30, 2024: ¥52,802 million

2. Cash dividends

	Annual dividends per share				
	First quarter-end	Second quarter-end	Third quarter-end	Fiscal year-end	Total
	Yen	Yen	Yen	Yen	Yen
Fiscal year ended September 30, 2024	-	0.00	-	150.00	150.00
Fiscal year ending September 30, 2025	-	0.00	-	-	-
Fiscal year ending September 30, 2025 (Forecast)				200.00	200.00

Note: Revisions to the forecast of cash dividends most recently announced: Yes

3. Forecast of consolidated financial results 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 attributable to owners of parent		Basic earnings per share
	Millions of yen	%	Millions of yen	%	Millions of yen	%	Millions of yen	%	Yen
Fiscal year ending September 30, 2025	43,000	16.9	10,400	31.5	10,500	31.1	7,350	27.2	490.29

Note: Revisions to the earnings forecasts most recently announced: Yes

* **Notes**

- (1) Significant changes in the scope of consolidation during the period: None
- (2) Adoption of accounting treatment specific to the preparation of quarterly consolidated financial statements: None
- (3) Changes in accounting policies, changes in accounting estimates, and restatement
- (i) Changes in accounting policies due to revisions to accounting standards and other regulations: None
- (ii) Changes in accounting policies due to other reasons: None
- (iii) Changes in accounting estimates: None
- (iv) Restatement: None

(4) Number of issued shares (common shares)

(i) Total number of issued shares at the end of the period (including treasury shares)

As of June 30, 2025	15,348,720 shares
As of September 30, 2024	15,348,720 shares

(ii) Number of treasury shares at the end of the period

As of June 30, 2025	357,612 shares
As of September 30, 2024	357,576 shares

(iii) Average number of shares outstanding during the period (cumulative from the beginning of the fiscal year)

Nine months ended June 30, 2025	14,991,141 shares
Nine months ended June 30, 2024	14,991,284 shares

- * Review of the Japanese-language originals of the attached consolidated quarterly financial statements by certified public accountants or an audit firm:nothing

* Proper use of earnings forecasts, and other special matters

(Cautions on forward-looking statements, etc.)

The earnings forecasts described in this document are forecasts based on information available to the Company and certain assumptions that the Company deems reasonable, and actual results may differ due to various factors. For information on the assumptions on which earnings forecasts are based and precautions for using earnings forecasts, please refer to "1. Please refer to "Overview of Operating Results" and "(3) Explanation of Forward-Looking Information such as Consolidated Earnings Forecasts."

(Method of accessing supplementary material on financial results)

Supplementary financial results materials are posted on TDnet and the Company's website on the same day.

Quarterly consolidated balance sheet

(Millions of yen)

	As of September 30, 2024	As of June 30, 2025
Assets		
Current assets		
Cash and deposits	28,439	30,850
Notes and accounts receivable - trade	7,072	9,436
Merchandise and finished goods	2,604	2,554
Work in process	8,012	7,469
Raw materials and supplies	7,561	7,518
Other	1,533	1,895
Allowance for doubtful accounts	(117)	(108)
Total current assets	55,106	59,615
Non-current assets		
Property, plant and equipment		
Buildings and structures, net	5,113	4,932
Machinery, equipment and vehicles, net	5,709	4,974
Land	1,988	1,988
Other, net	2,919	3,170
Total property, plant and equipment	15,730	15,065
Intangible assets	127	157
Investments and other assets		
Investment securities	449	620
Other	1,442	1,387
Allowance for doubtful accounts	(95)	(97)
Total investments and other assets	1,796	1,911
Total non-current assets	17,654	17,134
Total assets	72,761	76,749

	As of September 30, 2024	As of June 30, 2025
Liabilities		
Current liabilities		
Notes and accounts payable - trade	2,270	1,929
Short-term borrowings	1,493	1,493
Income taxes payable	473	1,044
Contract liabilities	4,889	5,443
Provision for bonuses	674	708
Provision for bonuses for directors (and other officers)	39	31
Other	2,022	2,244
Total current liabilities	11,862	12,896
Non-current liabilities		
Long-term borrowings	6,118	4,997
Provision for retirement benefits for directors (and other officers)	565	605
Retirement benefit liability	1,107	1,155
Other	259	206
Total non-current liabilities	8,050	6,964
Total liabilities	19,912	19,861
Net assets		
Shareholders' equity		
Share capital	3,860	3,860
Capital surplus	3,196	3,196
Retained earnings	45,665	49,464
Treasury shares	(302)	(302)
Total shareholders' equity	52,420	56,218
Accumulated other comprehensive income		
Valuation difference on available-for-sale securities	224	334
Foreign currency translation adjustment	230	400
Remeasurements of defined benefit plans	(71)	(121)
Total accumulated other comprehensive income	382	612
Non-controlling interests	45	57
Total net assets	52,848	56,888
Total liabilities and net assets	72,761	76,749

Quarterly consolidated statement of income

(Millions of yen)

	Nine months ended June 30, 2024	Nine months ended June 30, 2025
Net sales	26,459	32,754
Cost of sales	14,167	17,037
Gross profit	12,291	15,717
Selling, general and administrative expenses	7,109	7,259
Operating profit	5,182	8,457
Non-operating income		
Interest income	174	169
Dividend income	12	20
Foreign exchange gains	455	-
Commission income	59	-
Other	62	98
Total non-operating income	763	287
Non-operating expenses		
Interest expenses	29	24
Loss on valuation of investment securities	60	-
Foreign exchange losses	-	40
Loss on retirement of non-current assets	1	11
Litigation expenses	22	7
Other	24	17
Total non-operating expenses	138	101
Ordinary profit	5,806	8,644
Profit before income taxes	5,806	8,644
Income taxes - current	1,639	2,545
Income taxes for prior periods	-	78
Income taxes - deferred	43	(37)
Total income taxes	1,682	2,586
Profit	4,124	6,058
Profit attributable to non-controlling interests	1	11
Profit attributable to owners of parent	4,123	6,046

Quarterly consolidated statement of comprehensive income

(Millions of yen)

	Nine months ended June 30, 2024	Nine months ended June 30, 2025
Profit	4,124	6,058
Other comprehensive income		
Valuation difference on available-for-sale securities	87	109
Foreign currency translation adjustment	1,615	170
Remeasurements of defined benefit plans, net of tax	5	(50)
Total other comprehensive income	1,708	230
Comprehensive income	5,833	6,288
Comprehensive income attributable to		
Comprehensive income attributable to owners of parent	5,830	6,277
Comprehensive income attributable to non-controlling interests	2	11

(Notes on segment information, etc.)

Segment Information

I. the nine months of the previous fiscal year (October 1, 2023 to June 30, 2024)

1. Information on sales and the amount of profit or loss for each reported segment, as well as information on the breakdown of revenues

(in millions of yen)

	Reportable segments					Adjustment amount (Note) 1	Quarterly Consolidated Statements of Income (Note) 2
	America	Europe	South and West Asia	East Asia	Total		
Sales							
Revenue generated from customer contracts	9,363	5,385	7,700	4,010	26,459	-	26,459
Other Earnings	-	-	-	-	-	-	-
Revenues from external customers	9,363	5,385	7,700	4,010	26,459	-	26,459
Transactions with other segments	126	20	8,574	13,410	22,132	(22,132)	-
Total	9,489	5,405	16,274	17,420	48,591	(22,132)	26,459
Segment Profit	1,296	752	1,602	3,727	7,379	(2,196)	5,182

Note: 1. Segment profit adjustment of (2,196) million yen includes (2,405) million yen in company-wide expenses and 209 million yen in inter-segment transaction elimination that have not been allocated to each reporting segment. Corporate expenses are general and administrative expenses that are not primarily attributable to the reporting segment.

2. Segment profit is adjusted to operating income in the quarterly consolidated statements of income.

II. the nine months of the current fiscal year (October 1, 2024 to June 30, 2025)

1. Information on sales and the amount of profit or loss for each reported segment, as well as information on the breakdown of revenues

(in millions of yen)

	Reportable segments					Adjustment amount (Note) 1	Quarterly Consolidated Statements of Income (Note) 2
	America	Europe	South and West Asia	East Asia	Total		
Sales							
Revenue generated from customer contracts	11,172	5,862	9,588	6,131	32,754	-	32,754
Other Earnings	-	-	-	-	-	-	-
Revenues from external customers	11,172	5,862	9,588	6,131	32,754	-	32,754
Transactions with other segments	124	81	9,982	15,483	25,671	(25,671)	-
Total	11,296	5,943	19,570	21,614	58,425	(25,671)	32,754
Segment Profit	2,062	1,041	2,569	5,052	10,725	(2,267)	8,457

Note: 1. Segment profit adjustment of (2,267) million yen includes (2,492) million yen in company-wide expenses and 224 million yen in elimination of inter-segment transactions that have not been allocated to each reporting segment. Corporate expenses are general and administrative expenses that are not primarily attributable to the reporting segment.

2. Segment profit is adjusted to operating income in the quarterly consolidated statements of income.