

February 13, 2026

Consolidated Financial Results for the Three Months Ended December 31, 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 three months ended December 31, 2025 (from October 1, 2025 to December 31, 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	%
Three months ended								
December 31, 2025	11,341	20.1	2,586	25.7	2,735	11.2	1,899	11.0
December 31, 2024	9,440	17.4	2,057	26.1	2,459	103.3	1,711	95.4

Note: Comprehensive income For the three months ended December 31, 2025: ¥3,290 million [(14.8)%]
 For the three months ended December 31, 2024: ¥3,861 million [-%]

	Basic earnings per share		Diluted earnings per share	
	Yen		Yen	
Three months ended				
December 31, 2025	126.70		-	
December 31, 2024	114.14		-	

(2) Consolidated financial position

	Total assets		Net assets		Equity-to-asset ratio	
	Millions of yen		Millions of yen		%	
As of						
December 31, 2025	79,502		59,238		74.4	
September 30, 2025	78,386		58,946		75.1	

Reference: Equity
 As of December 31, 2025: ¥59,179 million
 As of September 30, 2025: ¥58,889 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, 2025	-	0.00	-	200.00	200.00
Fiscal year ending September 30, 2026	-				
Fiscal year ending September 30, 2026 (Forecast)		0.00		200.00	200.00

Note: Revisions to the forecast of cash dividends most recently announced: None

3. Forecast of consolidated financial results 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 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, 2026	46,800	7.2	11,500	8.1	11,600	6.3	8,100	4.6	540.32	

Note: Revisions to the earnings forecasts most recently announced: None

* **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 December 31, 2025	14,991,108 shares
As of September 30, 2025	14,991,108 shares

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

As of December 31, 2025	50 shares
As of September 30, 2025	- shares

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

Three months ended December 31, 2025	14,991,058 shares
Three months ended December 31, 2024	14,991,144 shares

- * Review of the Japanese-language originals of the attached consolidated quarterly financial statements by certified public accountants or an audit firm: None

* 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. Summary of Operating Results, etc. (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, 2025	As of December 31, 2025
Assets		
Current assets		
Cash and deposits	32,469	31,223
Notes and accounts receivable - trade	9,430	9,759
Merchandise and finished goods	2,643	3,032
Work in process	7,542	7,650
Raw materials and supplies	7,528	8,243
Other	2,003	2,368
Allowance for doubtful accounts	(140)	(175)
Total current assets	61,477	62,102
Non-current assets		
Property, plant and equipment		
Buildings and structures, net	4,945	4,999
Machinery, equipment and vehicles, net	4,963	4,952
Land	1,988	1,988
Other, net	2,773	3,137
Total property, plant and equipment	14,670	15,077
Intangible assets	177	179
Investments and other assets		
Investment securities	775	826
Other	1,380	1,416
Allowance for doubtful accounts	(95)	(100)
Total investments and other assets	2,060	2,142
Total non-current assets	16,908	17,400
Total assets	78,386	79,502

	As of September 30, 2025	As of December 31, 2025
Liabilities		
Current liabilities		
Notes and accounts payable - trade	2,219	1,823
Short-term borrowings	1,493	1,493
Income taxes payable	1,290	980
Contract liabilities	4,764	6,023
Provision for bonuses	634	430
Provision for bonuses for directors (and other officers)	43	12
Other	2,445	3,223
Total current liabilities	12,891	13,988
Non-current liabilities		
Long-term borrowings	4,624	4,250
Provision for retirement benefits for directors (and other officers)	627	652
Retirement benefit liability	1,132	1,217
Other	164	155
Total non-current liabilities	6,548	6,276
Total liabilities	19,439	20,264
Net assets		
Shareholders' equity		
Share capital	3,860	3,860
Capital surplus	3,196	3,196
Retained earnings	50,855	49,756
Treasury shares	-	(0)
Total shareholders' equity	57,912	56,813
Accumulated other comprehensive income		
Valuation difference on available-for-sale securities	440	475
Foreign currency translation adjustment	639	2,013
Remeasurements of defined benefit plans	(103)	(122)
Total accumulated other comprehensive income	976	2,366
Non-controlling interests	57	58
Total net assets	58,946	59,238
Total liabilities and net assets	78,386	79,502

Quarterly consolidated statement of income

(Millions of yen)

	Three months ended December 31, 2024	Three months ended December 31, 2025
Net sales	9,440	11,341
Cost of sales	5,017	5,887
Gross profit	4,422	5,453
Selling, general and administrative expenses	2,364	2,867
Operating profit	2,057	2,586
Non-operating income		
Interest income	49	68
Dividend income	7	10
Foreign exchange gains	343	74
Other	33	33
Total non-operating income	433	186
Non-operating expenses		
Interest expenses	8	7
Loss on retirement of non-current assets	9	0
Litigation expenses	3	19
Other	8	9
Total non-operating expenses	30	37
Ordinary profit	2,459	2,735
Profit before income taxes	2,459	2,735
Income taxes - current	804	766
Income taxes - deferred	(54)	72
Total income taxes	749	839
Profit	1,710	1,896
Loss attributable to non-controlling interests	(0)	(2)
Profit attributable to owners of parent	1,711	1,899

Quarterly consolidated statement of comprehensive income

(Millions of yen)

	Three months ended December 31, 2024	Three months ended December 31, 2025
Profit	1,710	1,896
Other comprehensive income		
Valuation difference on available-for-sale securities	71	35
Foreign currency translation adjustment	2,081	1,378
Remeasurements of defined benefit plans, net of tax	(2)	(19)
Total other comprehensive income	2,150	1,393
Comprehensive income	3,861	3,290
Comprehensive income attributable to		
Comprehensive income attributable to owners of parent	3,859	3,289
Comprehensive income attributable to non-controlling interests	1	1

(Notes on segment information, etc.)

Segment Information

I. The three months of the previous fiscal year (October 1, 2024 to December 31, 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

(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	2,990	1,610	2,940	1,898	9,440	-	9,440
Other Earnings	-	-	-	-	-	-	-
Revenues from external customers	2,990	1,610	2,940	1,898	9,440	-	9,440
Transactions with other segments	27	30	3,038	4,688	7,786	(7,786)	-
Total	3,018	1,641	5,979	6,587	17,226	(7,786)	9,440
Segment Profit	491	242	501	1,854	3,090	(1,032)	2,057

Note: 1. Segment profit adjustment of (1,032) million yen includes company-wide expenses of (735) million yen and elimination of inter-segment transactions of (297) million yen, which are not 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 three months of the current fiscal year (October 1, 2025 to December 31, 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

(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	3,732	2,393	3,364	1,851	11,341	-	11,341
Other Earnings	-	-	-	-	-	-	-
Revenues from external customers	3,732	2,393	3,364	1,851	11,341	-	11,341
Transactions with other segments	41	34	3,234	5,404	8,714	(8,714)	-
Total	3,773	2,427	6,599	7,255	20,056	(8,714)	11,341
Segment Profit	208	409	761	2,263	3,642	(1,055)	2,586

Note: 1. Segment profit adjustment of (1,055) million yen includes (899) million yen in company-wide expenses and (156) 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.