Translation

December 30, 2024

Financial Results for the Fiscal Year Ended September 30, 2024 <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: Norikazu Maruyama, Executive Director Phone: +81-422-26-5960
Scheduled date of Annual General Meeting of Shareholders: December 27, 2024
Scheduled date to commence dividend payments: December 30, 2024
Scheduled date to submit Securities Report: January 6, 2025
Preparation of supplementary material on financial results: Yes
Holding of financial results presentation meeting: Yes

(Rounded down to the nearest million yen)

1. Non-Consolidated Performance for the Fiscal Year Ended September 30, 2024 (from October 1, 2023 to September 30, 2024)

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

	Net sales		Operating profit		Ordinary profit		Profit	
Fiscal year ended	Million yen	%	Million yen	%	Million yen	%	Million yen	%
September 30, 2024	10,002	5.2	903	23.3	905	22.0	611	(16.2)
September 30, 2023	9,508	2.4	732	(4.0)	742	(3.1)	729	239.2

	Basic earnings per share	Diluted earnings per share	Return on equity	Ordinary profit to total assets	Ratio of operating profit to net sales
Fiscal year ended	Yen	Yen	%	%	%
September 30, 2024	153.55	–	9.1	9.7	9.0
September 30, 2023	183.22	–	11.7	8.4	7.7

Reference: Share of profit (loss) of entities accounted for using equity method
For the fiscal year ended September 30, 2024: – million yen
For the fiscal year ended September 30, 2023: – million yen

(2) Non-consolidated financial position

	Total assets	Net assets	Equity ratio	Net assets per share
As of	Million yen	Million yen	%	Yen
September 30, 2024	9,380	6,859	73.1	1,723.72
September 30, 2023	9,331	6,535	70.0	1,642.34

Reference: Equity As of September 30, 2024: 6,859 million yen
As of September 30, 2023: 6,535 million yen

(3) Non-consolidated cash flows

	Cash flows from operating activities	Cash flows from investing activities	Cash flows from financing activities	Cash and cash equivalents at end of period
Fiscal year ended	Million yen	Million yen	%	Yen
September 30, 2024	572	12	(406)	4,488
September 30, 2023	827	40	(407)	4,310

2. Cash Dividends

	Annual dividends					Total dividends	Payout ratio	Dividends to net assets
	First quarter-end	Second quarter-end	Third quarter-end	Fiscal year-end	Annual			
	Yen	Yen	Yen	Yen	Yen	Million yen	%	%
Fiscal year ended September 30, 2023	–	0.00	–	102.00	102.00	405	55.7	6.5
Fiscal year ended September 30, 2024	–	0.00	–	102.00	102.00	405	66.4	6.1
Fiscal year ending September 30, 2025 (Forecast)	–	0.00	–	102.00	102.00		92.3	

Note: Breakdown of year-end dividends for year ended September 30, 2024 Common dividends of 102.00 yen per share

3. Non-Consolidated Earnings Forecasts 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		Basic earnings per share
	Million yen	%	Million yen	%	Million yen	%	Million yen	%	Yen
Full year	107,000	7.0	800	(11.5)	800	(11.7)	440	(28.0)	110.57

* Notes

(1) 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

(2) Number of issued shares (common shares)

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

As of September 30, 2024	3,980,000 shares
As of September 30, 2023	3,980,000 shares

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

As of September 30, 2024	586 shares
As of September 30, 2023	418 shares

(c) Average number of outstanding shares during the period

Fiscal year ended September 30, 2024	3,979,500 shares
Fiscal year ended September 30, 2023	3,979,618 shares

* 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 at the moment 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 a discussion of the assumptions and other factors considered by the Company in preparing projections, please refer to page 3 of the attachments, “1. Overview of Operating Results, etc., (4) Future outlook.”

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1. Overview of Operating Results, etc.

(1) Overview of operating results for the year under review

During the fiscal year ended September 30, 2023, the global economy temporarily showed signs of stabilization. However, it continued to be unpredictable, reflecting geopolitical risks including the situations in Ukraine and the Middle East, concerns about the slowdown of the Chinese economy, high inflation rates and ongoing global monetary tightening.

The Japanese economy is recovering moderately as it approaches the normalization of socioeconomic activity and capital expenditures have remained strong thanks to high corporate earnings. Looking ahead, the moderate recovery is expected to continue particularly in capital expenditures and consumer spending due in part to the effects of measures taken along with the improvement of employment and income conditions. However, the slowing of overseas economies, including the concerns about the Chinese economic outlook, poses risks that are putting downward pressure on the Japanese economy amid worldwide monetary tightening, so careful attention should be paid to the effects of rising prices and fluctuations in the financial and capital markets.

In the automobile industry and auto parts industry, where the Company operates its main business, the global trend towards decarbonization is continuing, and research and development are expected to accelerate to develop next-generation technologies. Since the Group's mainstay Design and Development Outsourcing business is an upstream process in production, automakers' suspension of plant operation 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 impacted in instances such as a more severe slowdown of overseas economies. Therefore, the observation of industry trends should continue. In addition, average wages in Japan are rising partly due to the government and Keidanren calling for wage increases as global consumer prices continue to rise.

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. As part of these efforts, the Company has decided to discontinue its 3D Printing business, a non-core business in June 2023 to concentrate management resources on the development of its proprietary digital technology. In the Design and Development Outsourcing business, the Company faced recruitment challenges, particularly regarding mid-career employees. Expenses, including personnel expenses, and investments in new businesses increased. Consequently, in the fiscal year under review the Company recorded net sales of 9,508 million yen (up 2.4% year on year), operating profit of 717 million yen (down 6.2%), ordinary profit of 728 million yen (down 15.8%) and profit of 716 million yen (up 152.6%).

The results in each segment are as follows.

(a) Design and Development Outsourcing business

In this segment, net sales stood at 9,341 million yen, and segment profit (operating profit) came to 1,654 million yen. The segment profit (operating profit) margin was 17.7%. The major factor that contributed to sales was an increase in the order volume through dispatch contracts.

(b) 3D Printing business

In this segment, net sales came to 66 million yen while segment loss (operating loss) stood at 50 million yen as a result of progress in the procedure for business closure and the Company's main customers deferring the time of order placement.

(c) Beauty and Health Products Manufacture and Sale business

In this segment, net sales stood at 128 million yen due to the impact of a decrease in orders for OEM products. Segment profit (operating profit) came to 11 million yen, and the segment profit (operating profit) margin was 8.6%.

(d) Real Estate Leasing business

In this segment, net sales stood at 60 million yen, and segment profit (operating profit) came to 24 million yen. The segment profit (operating profit) margin was 40.6%. The result reflected higher expenses including utility expenses for leased properties, although occupancy rates continued to be high.

The Company acquired ABIST H&F Co., Ltd., its consolidated subsidiary, through an absorption-type merger on February 1, 2023. It now has no consolidated subsidiaries, and results for the fiscal year under review are disclosed on a non-consolidated basis. The Company has not prepared any comparable segment information for the previous fiscal year, and it has not disclosed any year-on-year comparisons. (The same applies in (3) Overview of cash flows for the year under review.)

(2) Overview of financial position in the fiscal year under review

Total assets at the end of the fiscal year under review stood at 9,251 million yen, up 891 million yen from the end of the previous fiscal year. This is attributable chiefly to increases in cash and deposits and investment securities. Total liabilities stood at 2,543 million yen, an increase of 325 million yen from the end of the previous fiscal year. This chiefly reflected an increase in provision for retirement benefits for directors. Net assets totaled 6,708 million yen, an increase of 565 million yen from the end of the previous fiscal year, mainly reflecting increases in retained earnings and the valuation difference on available-for-sale securities.

(3) Overview of cash flows for the year under review

Cash and cash equivalents (hereinafter "cash") at the end of the fiscal year under review was 4,310 million yen.

The status and major components of each cash flow at the end of the fiscal year under review are shown below.

(a) Cash flows from operating activities

Net cash provided by operating activities stood at 827 million yen. This is principally because of profit before income taxes of 627 million yen, an increase in provision for retirement benefits for directors of 203 million yen and depreciation of 141 million yen.

(b) Cash flows from investing activities

Net cash provided by investing activities stood at 40 million yen. This is mainly attributable to proceeds from sale of property, plant and equipment of 104 million yen.

(c) Cash flows from financing activities

Net cash used in financing activities was 407 million yen. Looking at its breakdown, a major cash outflow item was dividends paid of 405 million yen.

(4) Future outlook

Looking ahead, the moderate recovery is expected to continue particularly in capital expenditures and consumer spending due in part to the effects of measures taken along with the improvement of employment and income conditions. However, the slowing of overseas economies, including the concerns about the Chinese economic outlook, poses risks that are putting downward pressure on the Japanese economy amid worldwide monetary tightening, so careful attention should be paid to the effects of rising prices and fluctuations in the financial and capital markets. In addition, average wages in Japan are rising partly due to the government and Keidanren calling for wage increases as global consumer prices continue to rise. Thus, wage increases may be required before the Company's high value-added business expands, and in that case, a concern is that profitability may decline temporarily.

To mitigate this risk, the Company will take the following steps: (1) the enhancement of the recruitment of new graduates and mid-career employees, (2) the Human Resource Cultivation Division will drastically reform the engineer education system, and (3) the increase of added value through the improvement of employees' skills and the adoption of a consultative sales approach, thereby improving the average contractual price. The Company will actively develop existing businesses and new businesses to become a digital solution company as set out in its medium-term management plan.

For the fiscal year ending September 30, 2024, the Group forecasts that it will post net sales of 10,100 million yen, operating profit of 710 million yen, ordinary profit of 710 million yen, and profit of 590 million yen.

2. Basic Policy for the Selection of Accounting Standards

The Company prepares financial statements under Japanese GAAP, considering the comparability of financial statements between different fiscal years and comparability between different companies.

With respect to the adoption of the International Financial Reporting Standards (IFRS) in the future, the Company will take appropriate steps, taking a range of conditions both in Japan and overseas into consideration.

3. Financial Statements and Primary Notes

(1) Non-consolidated balance sheets

(Thousand yen)

	As of September 30, 2022	As of September 30, 2023
Assets		
Current assets		
Cash and deposits	3,824,758	4,310,800
Accounts receivable – trade	1,339,707	1,387,266
Merchandise	–	121
Work in process	36,903	36,428
Raw materials	16,286	22,780
Prepaid expenses	110,198	116,513
Short-term loans receivable from subsidiaries and associates	16,216	–
Other	39,412	28,964
Total current assets	5,383,483	5,902,876
Non-current assets		
Property, plant and equipment		
Buildings	1,081,582	1,217,345
Accumulated depreciation	(175,268)	(245,238)
Accumulated impairment	(18,090)	(10,145)
Buildings, net	888,223	961,961
Structures	19,906	33,255
Accumulated depreciation	(7,136)	(11,933)
Accumulated impairment	(11,066)	(11,066)
Structures, net	1,702	10,255
Machinery and equipment	896,119	1,112,170
Accumulated depreciation	(488,925)	(569,601)
Accumulated impairment	(407,193)	(540,794)
Machinery and equipment, net	0	1,774
Vehicles	13,813	14,863
Accumulated depreciation	(12,174)	(14,239)
Accumulated impairment	(623)	(623)
Vehicles, net	1,015	0
Tools, furniture and fixtures	224,260	273,700
Accumulated depreciation	(194,492)	(208,142)
Accumulated impairment	(3,904)	(4,160)
Tools, furniture and fixtures, net	25,863	61,397
Land	941,587	993,400
Leased assets	5,400	5,400
Accumulated depreciation	(2,520)	(3,600)
Leased assets, net	2,880	1,800
Total property, plant and equipment	1,861,273	2,030,589
Intangible assets		
Software	198,915	133,937
Total intangible assets	198,915	133,937
Investments and other assets		
Investment securities	198,200	567,028
Shares of subsidiaries and associates	48,575	–
Long-term loans receivable from subsidiaries and associates	178,379	–
Long-term prepaid expenses	7,279	7,120
Deferred tax assets	398,313	522,037
Other	85,539	88,382
Total investments and other assets	916,287	1,184,568
Total non-current assets	2,976,476	3,349,095
Total assets	8,359,959	9,251,971

(Thousand yen)

	As of September 30, 2022	As of September 30, 2023
Liabilities		
Current liabilities		
Accounts payable - trade	–	3,819
Accrued expenses	1,221	171
Short-term borrowings	50,000	50,000
Lease liabilities	1,188	1,188
Accounts payable - other	561,358	689,263
Accrued consumption taxes	154,165	144,524
Advances received	10,536	6,129
Deposits received	13,464	69,996
Income taxes payable	183,405	10,567
Provision for bonuses	350,008	360,174
Provision for bonuses for directors	–	15,858
Provision for shareholder benefit program	27,135	42,530
Other	1,553	1,594
Total current liabilities	1,354,036	1,395,816
Non-current liabilities		
Lease liabilities	1,980	792
Provision for retirement benefits	529,593	595,240
Provision for retirement benefits for directors	282,282	486,092
Other	49,635	65,151
Total non-current liabilities	863,490	1,147,276
Total liabilities	2,217,527	2,543,093
Net assets		
Shareholders' equity		
Share capital	1,026,650	1,026,650
Capital surplus		
Legal capital surplus	1,016,650	1,016,650
Total capital surplus	1,016,650	1,016,650
Retained earnings		
Legal retained earnings	300	300
Other retained earnings		
Retained earnings brought forward	4,100,009	4,410,701
Total retained earnings	4,100,309	4,411,001
Treasury shares	(1,176)	(1,315)
Total shareholders' equity	6,142,432	6,452,985
Valuation and translation adjustments		
Valuation difference on available-for-sale securities	–	255,892
Total of valuation and translation adjustments, etc.	–	255,892
Total net assets	6,142,432	6,708,878
Total liabilities and net assets	8,359,959	9,251,971

(2) Non-consolidated statements of income

(Thousand yen)

	Fiscal year ended September 30, 2022	Fiscal year ended September 30, 2023
Net sales	9,283,312	9,508,771
Cost of sales	7,018,033	7,096,104
Gross profit	2,265,278	2,412,666
Selling, general and administrative expenses	1,499,801	1,694,700
Operating profit	765,477	717,966
Non-operating income		
Interest income	679	258
Commission income	614	630
Subsidy income	98,545	2,710
Compensation income	–	7,214
Other	104	–
Total non-operating income	99,944	10,813
Non-operating expenses		
Interest expenses	215	329
Total non-operating expenses	215	329
Ordinary profit	865,206	728,451
Extraordinary income		
Gain on sale of non-current assets	–	53,872
Total extraordinary income	–	53,872
Extraordinary losses		
Loss on valuation of shares of subsidiaries and associates	231,711	–
Impairment losses	38,016	–
Loss on extinguishment of tie-in shares	–	11,008
Provision for retirement benefits for directors	–	144,226
Total extraordinary losses	269,728	155,234
Profit before income taxes	595,477	627,088
Income taxes - current	328,295	147,133
Income taxes - deferred	(16,464)	(236,658)
Total income taxes	311,831	(89,525)
Profit	283,646	716,613

(3) Non-consolidated statement of changes in equity

Fiscal year ended September 30, 2022

(Thousand yen)

	Shareholders' equity					
	Share capital	Capital surplus		Retained earnings		
		Legal capital surplus	Total capital surplus	Legal retained earnings	Other retained earnings	Total retained earnings
					Retained earnings brought forward	
Balance at beginning of period	1,026,650	1,016,650	1,016,650	300	4,222,287	4,222,587
Changes during period						
Dividends of surplus					(405,924)	(405,924)
Profit					283,646	283,646
Purchase of treasury shares						
Net changes in items other than shareholders' equity						
Total changes during period	–	–	–	–	(122,278)	(122,278)
Balance at end of period	1,026,650	1,016,650	1,016,650	300	4,100,009	4,100,309

	Shareholders' equity		Total net assets
	Treasury shares	Total shareholders' equity	
Balance at beginning of period	(1,081)	6,264,805	6,264,805
Changes during period			
Dividends of surplus		(405,924)	(405,924)
Profit		283,646	283,646
Purchase of treasury shares	(95)	(95)	(95)
Net changes in items other than shareholders' equity			–
Total changes during period	(95)	(122,373)	(122,373)
Balance at end of period	(1,176)	6,142,432	6,142,432

Fiscal year ended September 30, 2023

(Thousand yen)

	Shareholders' equity					
	Share capital	Capital surplus		Retained earnings		
		Legal capital surplus	Total capital surplus	Legal retained earnings	Other retained earnings	Total retained earnings
					Retained earnings brought forward	
Balance at beginning of period	1,026,650	1,016,650	1,016,650	300	4,100,009	4,100,309
Changes during period						
Dividends of surplus					(405,921)	(405,921)
Profit					716,613	716,613
Purchase of treasury shares						
Net changes in items other than shareholders' equity						
Total changes during period	–	–	–	–	310,692	310,692
Balance at end of period	1,026,650	1,016,650	1,016,650	300	4,410,701	4,411,001

	Shareholders' equity		Valuation and translation adjustments		Total net assets
	Treasury shares	Total shareholders' equity	Valuation difference on available-for-sale securities	Total of valuation and translation adjustments, etc.	
Balance at beginning of period	(1,176)	6,142,432	–	–	6,142,432
Changes during period					
Dividends of surplus		(405,921)			(405,921)
Profit		716,613			716,613
Purchase of treasury shares	(138)	(138)			(138)
Net changes in items other than shareholders' equity			255,892	255,892	255,892
Total changes during period	(138)	310,553	255,892	255,892	566,446
Balance at end of period	(1,315)	6,452,985	255,892	255,892	6,708,878

(4) Non-consolidated statement of cash flows

(Thousand yen)

	Fiscal year ended September 30, 2023
Cash flows from operating activities	
Profit before income taxes	627,088
Depreciation	141,611
Increase (decrease) in provision for bonuses	26,216
Increase (decrease) in provision for shareholder benefit program	15,394
Increase (decrease) in provision for retirement benefits	65,647
Increase (decrease) in provision for retirement benefits for directors (and other officers)	203,810
Interest and dividend income	(258)
Subsidy income	(2,710)
Interest expenses	329
Loss (gain) on sale and retirement of non-current assets	(53,872)
Decrease (increase) in trade receivables	(42,755)
Decrease (increase) in inventories	7,588
Decrease (increase) in prepaid expenses	(5,072)
Increase (decrease) in accounts payable - other	89,731
Increase (decrease) in accrued consumption taxes	(7,664)
Loss (gain) on extinguishment of tie-in shares	11,008
Other	67,217
Subtotal	1,143,310
Interest and dividends received	258
Subsidies received	2,710
Interest paid	(348)
Income taxes paid	(318,020)
Net cash provided by (used in) operating activities	827,910
Cash flows from investing activities	
Purchase of property, plant and equipment	(49,086)
Proceeds from sale of property, plant and equipment	104,681
Purchase of intangible assets	(12,998)
Decrease (increase) in short-term loans receivable	(253)
Payments of leasehold and guarantee deposits	(1,191)
Proceeds from refund of leasehold and guarantee deposits	5,834
Purchase of insurance funds	(9,452)
Other	3,327
Net cash provided by (used in) investing activities	40,860
Cash flows from financing activities	
Purchase of treasury shares	(138)
Repayments of finance lease obligations	(1,188)
Dividends paid	(405,873)
Net cash provided by (used in) financing activities	(407,200)
Net increase (decrease) in cash and cash equivalents	461,570
Cash and cash equivalents at beginning of period	3,824,758
Increase in cash and cash equivalents resulting from merger	24,471
Cash and cash equivalents at end of period	4,310,800

(5) Notes to non-consolidated financial statements

(Notes on going concern assumption)

Not applicable.

(Segment information)

The Company prepared consolidated financial statements for the fiscal year ended September 30, 2022, but has prepared non-consolidated financial statements for the fiscal year under review. Thus, no segment information for the previous fiscal year is disclosed.

[Segment information]

1. Outline of reportable business segments

The reportable segments of the Company are the units for which separate financial information can be obtained among the constituent units of the Company and for which the Board of Directors of the Company regularly carries out examinations to determine the allocation of management resources and assess the business performance.

The Company has four reportable segments: Design and Development Outsourcing business, 3D Printing business, Beauty and Health Products Manufacture and Sale business, and Real Estate Leasing business.

The Design and Development Outsourcing business designs and develops machines and machine parts, using high-end three-dimensional CAD ("3D-CAD"), which the Company engages in, as tools, and develops software. Development services are provided in two forms of business: dispatching and subcontracted work (contract type and residential staff type). The business also provides 3D-CAD education and analysis.

The 3D Printing business engages in manufacturing on order using 3D printers that the Company owns and the sale of products primarily for domestic manufacturers, taking full advantage of synergies, including expertise in design and analysis and channels developed in the Design and Development Outsourcing business.

The Beauty and Health Products Manufacture and Sale business manufactures and sells hydrogen water and other products.

The Real Estate Leasing business rents all floors of the building for rent that the Company owns (in Mitaka) to a client.

2. Methods of measurement for the amounts of sales, profit (loss), assets and other items for each reportable segment

The accounting method of reportable segments is generally the same as that stated in "Significant accounting policies."

Reportable segment profit or loss is operating profit or loss.

Internal income and the transfer amount among the segments are based on the actual market prices.

3. Information on amounts of sales, profit or loss, assets, and other items by reportable segment

Fiscal year ended September 30, 2023

(Thousand yen)

	Reportable segments				Total	Adjustment (Note)	Amounts reported on the financial statements
	Design and Development Outsourcing business	3D Printing business	Beauty and Health Products Manufacture and Sale business	Real Estate Leasing business			
Net sales							
Sales to outside customers	9,341,039	66,040	40,748	60,943	9,508,771	–	9,508,771
Inter-segment sales and transfers	–	–	87,354	–	87,354	(87,354)	–
Total	9,341,039	66,040	128,103	60,943	9,596,126	(87,354)	9,508,771
Segment profit (loss)	1,654,317	(50,663)	11,043	24,733	1,639,430	(921,463)	717,966
Segment assets	1,693,728	271,670	223,181	742,492	2,931,073	6,320,897	9,251,971
Other items							
Depreciation	68,491	10,952	10,249	7,302	96,996	44,615	141,611
Increase in property, plant and equipment, and intangible assets	14,614	1,200	300	–	16,114	64,685	80,800

(Note) The adjustment consists of the following items.

(1) The adjustment to segment profit (loss), (921,463 thousand yen), is corporate costs that are not allocated to any of the reportable segments.

(2) The adjustment for segment assets is company-wide assets that are not allocated to the reportable segments. Non-allocable corporate assets are primarily financial assets (cash and deposits, investment securities, etc.) that are not allocated to any reportable segments and assets related to the administrative division.

(3) The adjustment of depreciation is depreciation related to Company-wide assets that is not allocated to each reportable segment.

(4) The adjustment for increase in property, plant and equipment and intangible assets is an amount of corporate assets that is not allocated to any reportable segments.

(Share of loss (profit) of entities accounted for using equity method, etc.)

Not applicable.

(Per share information)

	Fiscal year ended September 30, 2022	Fiscal year ended September 30, 2023
Net assets per share	1,543.47 yen	1,685.82 yen
Basic earnings per share	71.27 yen	180.07 yen

(Notes) 1. Diluted earnings per share is not stated since the Group has no dilutive shares.

2. The grounds for the calculation of net assets per share

	As of September 30, 2022	As of September 30, 2023
Total net assets (thousand yen)	6,142,432	6,708,878
Net assets related to common shares at the end of the fiscal year (thousand yen)	6,142,432	6,708,878
Number of shares of common stock issued (shares)	3,980,000	3,980,000
Number of common stock at end of fiscal year used for calculation of net assets per share (shares)	3,979,623	3,979,582

3. Net income per share was calculated based on the following:

	Fiscal year ended September 30, 2022	Fiscal year ended September 30, 2023
Profit (thousand yen)	283,646	716,613
Amount not attributable to common shareholders (thousand yen)	–	–
Profit relating to common shares (thousand yen)	283,646	716,613
Average number of common shares during the period (shares)	3,979,632	3,979,618

(Significant subsequent events)

Not applicable.