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November 11, 2026

Financial Results for the Fiscal Year Ended 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 of Annual General Meeting of Shareholders: December 25, 2026
Scheduled date to commence dividend payments: December 7, 2026
Scheduled date to submit Securities Report: December 24, 2026
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 Fiscal Year Ended September 30, 2026 (from October 1, 2025 to September 30, 2026)

(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, 2026	11,538	8.6	1,018	5.7	1,036	6.1	691	6.5
September 30, 2025	10,627	6.2	963	6.7	977	7.9	649	6.3

	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, 2026	173.86	—	9.4	10.5	8.8
September 30, 2025	163.24	—	9.1	10.2	9.1

Reference: Share of profit (loss) of entities accounted for using equity method
For the fiscal year ended September 30, 2026: — million yen
For the fiscal year ended September 30, 2025: — 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, 2026	9,890	7,276	73.6	1,828.71
September 30, 2025	9,769	7,405	75.8	1,861.03

Reference: Equity As of September 30, 2026: 7,276 million yen
As of September 30, 2025: 7,405 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	Million yen	Million yen
September 30, 2026	931	(1,072)	(417)	3,585
September 30, 2025	445	(343)	(446)	4,143

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, 2025	–	0.00	–	102.00	102.00	405	62.5	5.7
Fiscal year ended September 30, 2026	–	0.00	–	102.00	102.00	405	58.7	5.5
Fiscal year ending September 30, 2027 (Forecast)	–	0.00	–	102.00	102.00		44.6	

3. Non-Consolidated Earnings Forecasts for the Fiscal Year Ending September 30, 2027 (from October 1, 2026 to September 30, 2027)

(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
First half	6,100	8.7	630	10.1	630	9.0	430	15.7	108.07
Full year	12,500	8.3	1,300	27.6	1,300	25.4	910	31.5	228.70

* 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, 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 September 30, 2026	1,135 shares
As of September 30, 2025	842 shares

(c) Average number of outstanding shares during the period

Fiscal year ended September 30, 2026	3,978,987 shares
Fiscal year ended September 30, 2025	3,979,300 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 the conditions on which financial results forecasts are based and notes on the use of these forecasts, 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

During the fiscal year under review, the global economy continued to recover at a moderate pace, although uncertainty persisted due to 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 its existing businesses and new businesses while developing human resources aiming to become a digital solution company that proposes solutions with greater added value. In the fiscal year under review, the Company recorded net sales of 11,538 million yen (up 8.6% year on year), operating profit of 1,018 million yen (up 5.7%), ordinary profit of 1,036 million yen (up 6.1%) and profit of 691 million yen (up 6.5%), as a result of the improvement of unit prices and an increase in operation staff 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 stood at 11,428 million yen (up 8.7% year on year), and segment profit (operating profit) came to 1,982 million yen (up 7.8%). The segment profit (operating profit) margin was 17.3%. The major factors contributing to sales and operating profit were the progress in unit price improvements and increases in personnel for contract work.

(b) Beauty and Health Products Manufacture and Sale business

In this segment, net sales came to 146 million yen (up 1.1% year on year), primarily attributable to an increase in orders received in the OEM business. Segment profit (operating profit) amounted to 33 million yen (up 46.7%). The segment profit (operating profit) margin was 23.1%.

(c) Real Estate Leasing business

In this segment, leasehold properties maintained high occupancy rates. Net sales stood at 59 million yen (down 0.4% year on year), while segment profit (operating profit) came to 29 million (up 34.5%). 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 fiscal year under review stood at 9,890 million yen, up 121 million yen from the end of the previous fiscal year. This was primarily due to an increase in cash and deposits, partially offset by a decrease in investment securities. Total liabilities stood at 2,614 million yen, an increase of 250 million yen from the end of the previous fiscal year. This was chiefly due to an increase in accounts payable - other, accrued consumption taxes, and provision for bonuses. Total net assets stood at 7,276 million yen, a decrease of 129 million yen from the end of the previous fiscal year. This chiefly reflected a decrease in valuation difference on available-for-sale securities, partially offset by an increase in retained earnings brought forward.

(3) Overview of cash flows

Cash and cash equivalents (hereinafter "cash") at the end of the fiscal year under review was 3,585 million yen (down 13.5% year on year).

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 931 million yen (up 109.2% year on year). This is principally because of profit before income taxes of 964 million yen.

(b) Cash flows from investing activities

Net cash used in investing activities was 1,072 million yen (up 211.9% year on year). This is mainly attributable to payments into time deposits of 1,000 million yen.

(c) Cash flows from financing activities

Net cash used in financing activities was 417 million yen (down 6.6% year on year). Looking at its breakdown, a major cash outflow item was dividends paid of 406 million yen.

(4) Future outlook

Looking at the changing business landscape ahead, the Company needs to pursue sustainable growth by utilizing its own strengths (enhanced added value) rather than relying on the external environment. To achieve this, the Company will restructure its organization by aligning operations according to business area rather than geographical location. Additionally, the Company is committed to enhancing the expertise of its engineers and developing next-generation leaders who will focus on management and negotiations to increase unit prices and profitability.

For the fiscal year ending September 30, 2027, the Group forecasts that it will post net sales of 12,500 million yen, operating profit of 1,300 million yen, ordinary profit of 1,300 million yen, and profit of 910 million yen.

The financial performance outlook above has been prepared based on information available as of the date of this document's release. Actual results may differ from the forecast due to various factors that may occur in the future.

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, 2025	As of September 30, 2026
Assets		
Current assets		
Cash and deposits	4,143,252	4,585,389
Accounts receivable – trade	1,652,851	1,842,614
Merchandise and finished goods	56	50
Work in process	56,020	51,302
Raw materials	5,742	5,314
Prepaid expenses	134,888	134,903
Other	51,180	56,914
Total current assets	6,043,993	6,676,489
Non-current assets		
Property, plant and equipment		
Buildings	1,229,915	1,231,053
Accumulated depreciation	(313,119)	(349,514)
Accumulated impairment	(15,174)	(15,174)
Buildings, net	901,621	866,364
Structures	33,255	33,255
Accumulated depreciation	(13,049)	(13,433)
Accumulated impairment	(11,993)	(11,993)
Structures, net	8,212	7,828
Machinery and equipment	785,909	765,730
Accumulated depreciation	(416,094)	(413,418)
Accumulated impairment	(368,642)	(346,474)
Machinery and equipment, net	1,172	5,837
Vehicles	12,037	17,668
Accumulated depreciation	(12,037)	(7,575)
Accumulated impairment	(0)	–
Vehicles, net	0	10,092
Tools, furniture and fixtures	291,439	311,050
Accumulated depreciation	(194,719)	(238,989)
Accumulated impairment	(4,036)	(3,906)
Tools, furniture and fixtures, net	92,683	68,155
Land	993,400	993,400
Total property, plant and equipment	1,997,091	1,951,679
Intangible assets		
Software	150,617	161,820
Software in progress	–	6,949
Other	693	593
Total intangible assets	151,311	169,363
Investments and other assets		
Investment securities	1,188,234	583,544
Investments in capital of subsidiaries and associates	131,164	52,290
Long-term prepaid expenses	10,809	13,430
Deferred tax assets	149,897	348,914
Other	96,585	94,905
Total investments and other assets	1,576,690	1,093,085
Total non-current assets	3,725,093	3,214,128
Total assets	9,769,086	9,890,617

(Thousand yen)

	As of September 30, 2025	As of September 30, 2026
Liabilities		
Current liabilities		
Accounts payable - trade	453	546
Short-term borrowings	10,000	–
Accounts payable - other	695,273	814,375
Accrued expenses	10	685
Income taxes payable	179,698	224,474
Accrued consumption taxes	174,568	253,884
Advances received	6,120	6,263
Deposits received	12,783	13,223
Provision for bonuses	399,307	446,108
Provision for bonuses for directors	24,840	40,130
Provision for shareholder benefit program	49,830	63,672
Other	2,859	2,238
Total current liabilities	1,555,743	1,865,601
Non-current liabilities		
Provision for retirement benefits	641,184	601,077
Provision for retirement benefits for directors	14,607	15,050
Long-term accounts payable - other	86,777	67,152
Other	65,427	65,557
Total non-current liabilities	807,996	748,838
Total liabilities	2,363,740	2,614,439
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	4,686,449	4,972,352
Total retained earnings	4,686,749	4,972,652
Treasury shares	(2,679)	(3,658)
Total shareholders' equity	6,727,370	7,012,294
Valuation and translation adjustments		
Valuation difference on available-for-sale securities	677,975	263,883
Total of valuation and translation adjustments, etc.	677,975	263,883
Total net assets	7,405,345	7,276,178
Total liabilities and net assets	9,769,086	9,890,617

(2) Non-consolidated statements of income

(Thousand yen)

	Fiscal year ended September 30, 2025	Fiscal year ended September 30, 2026
Net sales	10,627,251	11,538,657
Cost of sales	7,691,845	8,370,418
Gross profit	2,935,406	3,168,239
Selling, general and administrative expenses		
Remuneration for directors (and other officers)	96,917	81,465
Salaries and allowances	581,292	646,607
Provision for bonuses	43,566	50,402
Provision for bonuses for directors	24,840	40,130
Retirement benefit expenses	4,705	(370)
Provision for retirement benefits for directors	5,238	443
Depreciation	79,612	88,859
Advertising expenses	159,457	146,964
Other	975,867	1,095,121
Total selling, general and administrative expenses	1,971,498	2,149,624
Operating profit	963,907	1,018,614
Non-operating income		
Interest income	6,067	14,359
Commission income	621	734
Rental income	10,598	28,732
Subsidy income	2,029	1,840
Refund of directors' remuneration	5,949	–
Other	1,233	845
Total non-operating income	26,499	46,511
Non-operating expenses		
Interest expenses	379	8
Cost of lease revenue	10,230	27,480
Persons with disabilities employment levy	2,650	1,200
Other	5	–
Total non-operating expenses	13,264	28,689
Ordinary profit	977,142	1,036,437
Extraordinary income		
Gain on sale of non-current assets	17,203	6,263
Gain on receipt of donated non-current assets	–	1,134
Total extraordinary income	17,203	7,397
Extraordinary losses		
Expenses related to correction of past financial results, etc.	65,074	–
Loss on valuation of investments in capital of subsidiaries and associates	–	* 78,873
Total extraordinary losses	65,074	78,873
Profit before income taxes	929,271	964,962
Income taxes - current	216,745	281,603
Income taxes - deferred	62,952	(8,418)
Total income taxes	279,697	273,185
Profit	649,573	691,776

(3) Non-consolidated statement of changes in equity

Fiscal year ended September 30, 2025

(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	4,442,775	4,443,075
Changes during period						
Dividends of surplus					(405,900)	(405,900)
Profit					649,573	649,573
Purchase of treasury shares						
Net changes in items other than shareholders' equity						
Total changes during period	–	–	–	–	243,673	243,673
Balance at end of period	1,026,650	1,016,650	1,016,650	300	4,686,449	4,686,749

	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	(1,858)	6,484,516	374,862	374,862	6,859,379
Changes during period					
Dividends of surplus		(405,900)			(405,900)
Profit		649,573			649,573
Purchase of treasury shares	(820)	(820)			(820)
Net changes in items other than shareholders' equity			303,112	303,112	303,112
Total changes during period	(820)	242,853	303,112	303,112	545,965
Balance at end of period	(2,679)	6,727,370	677,975	677,975	7,405,345

Fiscal year ended September 30, 2026

(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	4,686,449	4,686,749
Changes during period						
Dividends of surplus					(405,874)	(405,874)
Profit					691,776	691,776
Purchase of treasury shares						
Net changes in items other than shareholders' equity						
Total changes during period	–	–	–	–	285,902	285,902
Balance at end of period	1,026,650	1,016,650	1,016,650	300	4,972,352	4,972,652

	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	(2,679)	6,727,370	677,975	677,975	7,405,345
Changes during period					
Dividends of surplus		(405,874)			(405,874)
Profit		691,776			691,776
Purchase of treasury shares	(978)	(978)			(978)
Net changes in items other than shareholders' equity			(414,091)	(414,091)	(414,091)
Total changes during period	(978)	284,923	(414,091)	(414,091)	(129,167)
Balance at end of period	(3,658)	7,012,294	263,883	263,883	7,276,178

(4) Non-consolidated statement of cash flows

(Thousand yen)

	Fiscal year ended September 30, 2025	Fiscal year ended September 30, 2026
Cash flows from operating activities		
Profit before income taxes	929,271	964,962
Depreciation	127,832	134,817
Loss on valuation of investments in capital of subsidiaries and associates	–	78,873
Increase (decrease) in provision for bonuses	15,739	46,801
Increase (decrease) in provision for shareholder benefit program	5,145	13,842
Increase (decrease) in provision for retirement benefits	12,733	(40,107)
Increase (decrease) in provision for retirement benefits for directors (and other officers)	3,954	443
Interest and dividend income	(6,067)	(14,359)
Subsidy income	(2,029)	(1,840)
Interest expenses	379	8
Increase (decrease) in provision for bonuses for directors (and other officers)	13,509	15,290
Loss (gain) on sale and retirement of non-current assets	(17,203)	(6,263)
Gain on receipt of donated non-current assets	–	(1,134)
Decrease (increase) in trade receivables	(212,910)	(189,762)
Decrease (increase) in inventories	(5,524)	990
Decrease (increase) in prepaid expenses	(11,076)	(16)
Increase (decrease) in accounts payable - other	(232,655)	88,080
Increase (decrease) in accrued consumption taxes	(4,098)	82,134
Increase (decrease) in long-term accounts payable - other	(36,026)	(19,625)
Other	(18,948)	6,255
Subtotal	562,023	1,159,389
Interest and dividends received	6,067	13,705
Subsidies received	2,029	1,840
Interest paid	(330)	(7)
Income taxes paid	(124,545)	(243,316)
Net cash provided by (used in) operating activities	445,244	931,610
Cash flows from investing activities		
Payments into time deposits	–	(1,000,000)
Purchase of property, plant and equipment	(106,170)	(36,148)
Proceeds from sale of property, plant and equipment	18,250	6,273
Purchase of intangible assets	(125,700)	(41,848)
Payments for investments in capital of subsidiaries and associates	(131,164)	–
Proceeds from collection of loans receivable	374	625
Payments of leasehold and guarantee deposits	(18,719)	(2,348)
Proceeds from refund of leasehold and guarantee deposits	4,123	1,102
Refund of guarantee deposits received	(49,635)	–
Guarantee deposits received	65,427	130
Other	(600)	(200)
Net cash provided by (used in) investing activities	(343,813)	(1,072,414)
Cash flows from financing activities		
Net increase (decrease) in short-term borrowings	(40,000)	(10,000)
Purchase of treasury shares	(820)	(978)
Dividends paid	(405,899)	(406,080)
Net cash provided by (used in) financing activities	(446,719)	(417,059)
Net increase (decrease) in cash and cash equivalents	(345,288)	(557,863)
Cash and cash equivalents at beginning of period	4,488,541	4,143,252
Cash and cash equivalents at end of period	4,143,252	3,585,389

(5) Notes to non-consolidated financial statements

(Notes on going concern assumption)

Not applicable.

(Notes to non-consolidated statement of income)

* Loss on valuation of investments in capital of subsidiaries and associates

Fiscal year ended September 30, 2025

Not applicable.

Fiscal year ended September 30, 2026

A loss on valuation of investments in capital of subsidiaries and associates was recorded due to an impairment loss on investments in capital at VIETNAM ABIST CO., LTD.

(Segment information)

[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 three reportable segments: Design and Development Outsourcing 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 Beauty and Health Products Manufacture and Sale business manufactures and sells hydrogen water and other products.

The Real Estate Leasing business rents all one floor 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, 2025

(Thousand yen)

	Reportable segments			Total	Adjustment (Note 1)	Amounts reported on the financial statements
	Design and Development Outsourcing business	Beauty and Health Products Manufacture and Sale business	Real Estate Leasing business			
Net sales						
Sales to outside customers	10,517,560	49,640	60,050	10,627,251	–	10,627,251
Inter-segment sales and transfers	–	95,143	–	95,143	(95,143)	–
Total	10,517,560	144,784	60,050	10,722,394	(95,143)	10,627,251
Segment profit	1,839,391	23,011	21,572	1,883,975	(920,068)	963,907
Segment assets	2,093,179	213,025	743,333	3,049,539	6,719,547	9,769,086
Other items						
Depreciation	51,315	10,459	7,302	69,077	58,755	127,832
Increase in property, plant and equipment, and intangible assets	143,804	12,421	–	156,226	75,085	231,311

(Note) The adjustment consists of the following items.

(1) The adjustment to segment profit of negative 920,068 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.

Fiscal year ended September 30, 2026

(Thousand yen)

	Reportable segments			Total	Adjustment (Note 1)	Amounts reported on the financial statements
	Design and Development Outsourcing business	Beauty and Health Products Manufacture and Sale business	Real Estate Leasing business			
Net sales						
Sales to outside customers	11,428,294	50,536	59,825	11,538,657	–	11,538,657
Inter-segment sales and transfers	–	95,888	–	95,888	(95,888)	–
Total	11,428,294	146,425	59,825	11,634,546	(95,888)	11,538,657
Segment profit	1,982,263	33,759	29,020	2,045,043	(1,026,428)	1,018,614
Segment assets	2,328,573	208,340	731,001	3,267,914	6,622,702	9,890,617
Other items						
Depreciation	51,667	10,922	7,302	69,893	64,923	134,817
Increase in property, plant and equipment, and intangible assets	95,643	6,143	–	101,786	5,681	107,467

(Note) The adjustment consists of the following items.

(1) The adjustment to segment profit of negative 1,026,428 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, 2025	Fiscal year ended September 30, 2026
Net assets per share	1,861.03 yen	1,828.71 yen
Basic earnings per share	163.24 yen	173.86 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, 2025	As of September 30, 2026
Total net assets (thousand yen)	7,405,345	7,276,178
Net assets related to common shares at the end of the fiscal year (thousand yen)	7,405,345	7,276,178
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)	3,979,158	3,978,865

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

	Fiscal year ended September 30, 2025	Fiscal year ended September 30, 2026
Profit (thousand yen)	649,573	691,776
Amount not attributable to common shareholders (thousand yen)	–	–
Profit relating to common shares (thousand yen)	649,573	691,776
Average number of common shares during the period (shares)	3,979,300	3,978,987

(Significant subsequent events)

Not applicable.