



May 11, 2022

Translation

## Financial Results for the First Six Months of the Fiscal Year Ending September 30, 2023 <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 to submit Quarterly Securities Report: May 10, 2023  
 Scheduled date to commence dividend payments:  
 Preparation of supplementary material on quarterly financial results: Yes  
 Holding of quarterly financial results presentation meeting: Yes

(Rounded down to the nearest million yen)

### 1. Non-Consolidated Performance for the First Six Months of the Fiscal Year Ending September 30, 2023 (from October 1, 2022 to March 31, 2023)

#### (1) Non-Consolidated Operating results (cumulative) (Percentages indicate year-on-year changes.)

	Net sales		Operating profit		Ordinary profit		Profit	
	Million yen	%	Million yen	%	Million yen	%	Million yen	%
First six months ended								
March 31, 2023	4,697	—	397	—	406	—	476	—
March 31, 2022	—	—	—	—	—	—	—	—

  

	Basic earnings per share	Diluted earnings per share
	Yen	Yen
First six months ended		
March 31, 2023	119.79	—
March 31, 2022	—	—

Note: The Company disclosed its consolidated financial results for the fiscal year ended September 30, 2022. Starting with results for the first six months of the fiscal year ending September 30, 2023, it has decided to make disclosures on a non-consolidated basis. Therefore, the results are shown without reference to results for the first six months of the fiscal year ended September 30, 2022 or year-on-year percentage changes.

#### (2) Non-Consolidated Financial position

	Total assets	Net assets	Equity ratio
	Million yen	Million yen	%
As of			
March 31, 2023	9,034	6,574	72.8
September 30, 2022	8,359	6,142	73.5

Reference: Equity As of March 31, 2023: 6,574 million yen  
 As of September 30, 2022: 6,142 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, 2022	—	0.00	—	102.00	102.00
Fiscal year ending September 30, 2023	—	0.00			
Fiscal year ending September 30, 2023 (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, 2023 (from October 1, 2022 to September 30, 2023)

(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	9,900	—	740	—	740	—	610	—	153.28

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

The Company acquired ABIST H&F Co., Ltd., its consolidated subsidiary, through an absorption-type merger on February 1, 2023. With the Company having no consolidated subsidiaries as a result of the merger, results for the fiscal year ending September 31, 2023 (full-year) will be disclosed on a non-consolidated basis. Reference to year-on-year percentage changes in results forecasts are not stated since the basis for comparison is different.

\* 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

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|--|------|
| (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)

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|--|------------------|
| (a) Total number of issued shares at the end of the period (including treasury shares) |                  |
| As of March 31, 2023   | 3,980,000 shares |
| As of September 30, 2022   | 3,980,000 shares |

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|--|------------|
| (b) Number of treasury shares at the end of the period |            |
| As of March 31, 2023                                   | 377 shares |
| As of September 30, 2022                               | 377 shares |

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|---|------------------|
| (c) Average number of outstanding shares during the period (cumulative from the beginning of the fiscal year) |                  |
| First six months ended March 31, 2023   | 3,979,623 shares |
| First six months ended March 31, 2022   | 3,979,642 shares |

\* Quarterly results are not subject to quarterly review by a certified public accountant or the auditing firm.

\* Cautionary statement regarding forecasts of operating results and special notes

(Caution regarding forward-looking statements, etc.)

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 more information about these assumptions and other conditions that form the basis of these forecasts, please see page 1 of the Attached Materials of the Non-Consolidated Financial Results, “1. Qualitative Information for Financial Results for the First Six Months, (3) Explanation regarding earnings forecasts and other forward-looking statements.”