



August 10, 2023

Translation

Financial Results for the First Nine 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
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 Scheduled date to submit Quarterly Securities Report: August 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 Nine Months of the Fiscal Year Ending September 30, 2023 (from October 1, 2022 to June 30, 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 nine months ended | | | | | | | | |
| June 30, 2023 | 7,048 | – | 555 | – | 564 | – | 603 | – |
| June 30, 2022 | – | – | – | – | – | – | – | – |

| | Basic earnings per share | Diluted earnings per share |
|-------------------------|--------------------------|----------------------------|
| | Yen | Yen |
| First nine months ended | | |
| June 30, 2023 | 151.75 | – |
| June 30, 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 nine 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 | | | |
| June 30, 2023 | 8,763 | 6,725 | 76.7 |
| September 30, 2022 | 8,359 | 6,142 | 73.5 |

Reference: Equity As of June 30, 2023: 6,725 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: None

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 30, 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

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

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

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

- | | |
|---|------------------|
| (c) Average number of outstanding shares during the period (cumulative from the beginning of the fiscal year) | |
| First nine months ended June 30, 2023 | 3,979,623 shares |
| First nine months ended June 30, 2022 | 3,979,636 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 2 of the Attached Materials of the Non-Consolidated Financial Results, “1. Qualitative Information for Financial Results for the First Nine Months, (3) Explanation regarding earnings forecasts and other forward-looking statements.”