

Financial Results for the Fiscal Year Ended 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
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 Scheduled date of Annual General Meeting of Shareholders: December 22, 2023
 Scheduled date to commence dividend payments: December 25, 2023
 Scheduled date to submit Securities Report: December 22, 2023
 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, 2023 (from October 1, 2022 to September 30, 2023)

(1) Non-consolidated operating results

(Percentages indicate year-on-year changes.)

	Net sales		Operating profit		Ordinary profit		Profit	
	Million yen	%	Million yen	%	Million yen	%	Million yen	%
Fiscal year ended September 30, 2023	9,508	2.4	717	(6.2)	728	(15.8)	716	152.6
September 30, 2022	9,283	4.8	765	71.5	865	38.4	283	(58.2)

	Basic earnings per share	Diluted earnings per share	Return on equity	Ordinary profit to total assets	Ratio of operating profit to net sales
	Yen	Yen	%	%	%
Fiscal year ended September 30, 2023	180.07	—	11.2	8.3	7.6
September 30, 2022	71.27	—	4.6	10.3	8.2

Reference: Share of profit (loss) of entities accounted for using equity method

For the fiscal year ended September 30, 2023: — million yen

For the fiscal year ended September 30, 2022: — million yen

(2) Non-consolidated financial position

	Total assets	Net assets	Equity ratio	Net assets per share
	Million yen	Million yen	%	Yen
As of September 30, 2023	9,251	6,708	72.5	1,685.82
September 30, 2022	8,359	6,142	73.5	1,543.47

Reference: Equity

As of September 30, 2023: 6,708 million yen

As of September 30, 2022: 6,142 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
	Million yen	Million yen	%	Yen
Fiscal year ended September 30, 2023	827	40	(407)	4,310
September 30, 2022	—	—	—	—

Note: The Company prepared consolidated financial statements for the fiscal year ended September 30, 2022; therefore, cash flow information for the fiscal year ended September 30, 2022 is not presented.

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			
Fiscal year ended September 30, 2022	—	0.00	—	102.00	102.00	405	143.1	6.5
Fiscal year ended September 30, 2023	—	0.00	—	102.00	102.00	405	56.6	6.3
Fiscal year ending September 30, 2024 (Forecast)	—	0.00	—	102.00	102.00		68.8	

Note: Breakdown of year-end dividends for year ended September 30, 2023

Common dividends of 102.00 yen per share

3. Non-Consolidated Earnings Forecasts for the Fiscal Year Ending September 30, 2024 (from October 1, 2023 to September 30, 2024)

(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	4,800	2.2	280	(29.6)	280	(31.1)	230	(51.8)	57.79
Full year	10,100	6.2	710	(1.1)	710	(2.5)	590	(17.7)	148.26

* 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, 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 September 30, 2023 418 shares

As of September 30, 2022 377 shares

(c) Average number of outstanding shares during the period

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

Fiscal year ended September 30, 2022 3,979,632 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 2 of the attachments, "1. Overview of Operating Results, etc., (4) Future outlook."