

Financial Results for the First Three Months of the Fiscal Year Ending 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 to submit Quarterly Securities Report: February 14, 2024
 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 Three Months of the Fiscal Year Ending September 30, 2024 (from October 1, 2023 to December 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 three months ended								
December 31, 2023	2,483	–	319	–	320	–	203	–
December 31, 2022	–	–	–	–	–	–	–	–

	Basic earnings per share	Diluted earnings per share
	Yen	Yen
First three months ended		
December 31, 2023	51.05	–
December 31, 2022	–	–

Note: The Company disclosed its consolidated financial results for the first three months of the fiscal year ended September 30, 2023. Starting with results for the first six months of the fiscal year ended 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 three months of the fiscal year ended September 30, 2023 or year-on-year percentage changes.

(2) Non-consolidated financial position

	Total assets	Net assets	Equity ratio
	Million yen	Million yen	%
As of			
December 31, 2023	8,536	6,519	76.4
September 30, 2023	9,251	6,708	72.5

Reference: Equity As of December 31, 2023: 6,519 million yen
 As of September 30, 2023: 6,708 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, 2023	–	0.00	–	102.00	102.00
Fiscal year ending September 30, 2024	–	–	–	–	–
Fiscal year ending September 30, 2024 (Forecast)	–	0.00	–	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, 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

Note: Revisions to the earnings forecasts most recently announced: None

* Notes

- (1) Application of special accounting in preparing quarterly financial statements: None
Notes on application of special accounting in preparing quarterly financial statements
- (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 |
- Notes on changes in accounting policies
- (3) Number of issued shares (common shares)
- | | |
|---|------------------|
| (a) Total number of issued shares at the end of the period (including treasury shares) | |
| As of December 31, 2023 | 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 December 31, 2023 | 455 shares |
| As of September 30, 2023 | 418 shares |
| (c) Average number of outstanding shares during the period (cumulative from the beginning of the fiscal year) | |
| First three months ended December 31, 2023 | 3,979,565 shares |
| First three months ended December 31, 2022 | 3,979,623 shares |
- Notes on the number of issued 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

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 a discussion of the assumptions and other factors considered by the Company in preparing projections, please refer to page 2 of the attachments, "1. Qualitative Information for Financial Results for the First Three Months, (3) Explanation regarding earnings forecasts and other forward-looking statements."