

Note: This is an English translation of the original Japanese document and is provided for informational purposes only.
In case of any discrepancy, the Japanese original shall prevail.

Consolidated Financial Results for the Nine Months Ended December 31, 2025 (Under IFRS)

February 13, 2026

Company name ASJ INC.

Stock exchange listings: Tokyo
Standard, Nagoya Main

Securities code 2351 URL <https://www.asj.ad.jp/>

Representative (Title) President and Representative Director (Name) Kuninori Aoki

Inquiries (Title) Director, General Manager of IR Dept. (Name) Taketomo Nii Tel:+81-48-259-5111

Dividend payable date (as planned) —

Supplementary materials for quarterly results: None

Earnings presentation for quarterly results: None

(Yen amounts are rounded down to millions, unless otherwise noted.)

1. Consolidated financial results for the nine months ended December 31, 2025 (from April 1, 2025 to December 31, 2025)

(1) Consolidated operating results (cumulative)

(Percentages indicate year-on-year changes.)

	Revenue		Operating profit		Profit before tax		Profit		Profit attributable to owners of parent		Total comprehensive income	
Nine months ended	Millions of yen	%	Millions of yen	%	Millions of yen	%	Millions of yen	%	Millions of yen	%	Millions of yen	%
December 31, 2025	1,939	1.0	51	112.1	46	104.2	27	(21.3)	27	(21.3)	34	16.2
December 31, 2024	1,919	(4.1)	24	—	22	—	34	—	34	—	29	—

	Basic earnings per share		Diluted earnings per share	
Nine months ended	Yen		Yen	
December 31, 2025	3.47		—	
December 31, 2024	4.37		—	

(2) Consolidated financial position

	Total assets	Total equity	Equity attributable to owners of parent	Equity attributable to owners of parent to total assets ratio
As of	Millions of yen	Millions of yen	Millions of yen	%
December 31, 2025	4,842	2,848	2,848	58.8
March 31, 2025	4,874	2,892	2,892	59.3

2. Cash dividends

	Annual dividend				
	First quarter	Second quarter	Third quarter	Year end	Annual
	Yen	Yen	Yen	Yen	Yen
Fiscal year ended March 31, 2025	—	0.00	—	3.00	3.00
Fiscal year ending March 31, 2026	—	0.00	—		
Fiscal year ending March 31, 2026 (Forecast)				2.00	2.00

Note: Revisions to the forecast of cash dividends most recently announced: None

3. Consolidated financial forecast for the fiscal year ending March 31, 2026 (from April 1, 2025 to March 31, 2026)

(Percentages indicate year-on-year changes.)

	Revenue		Operating profit		Profit attributable to owners of parent		Basic earnings per share
Fiscal year ending	Millions of yen	%	Millions of yen	%	Millions of yen	%	Yen
March 31, 2026	2,800	2.2	110	(31.7)	70	(71.5)	8.80

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

* Notes

(1) Significant changes in the scope of consolidation during the period: None

Newly included: — companies (Company name)—, Excluded: — companies (Company name)—

(2) Changes in accounting policies and changes in accounting estimates

(i) Changes in accounting policies required by IFRS: None

(ii) Changes in accounting policies due to other reasons: None

(iii) Changes in accounting estimates: None

(3) Number of issued shares (ordinary shares)

① Number of issued and outstanding shares at the period end (including treasury stock)

As of December 31, 2025	7,951,100 ^{sha} _{res}	As of March 31, 2025	7,951,100 ^{sha} _{res}
As of December 31, 2025	149,218 ^{sha} _{res}	As of March 31, 2025	18 ^{sha} _{res}
Nine months ended December 31, 2025	7,876,079 ^{sha} _{res}	Nine months ended December 31, 2024	7,951,082 ^{sha} _{res}

② Number of treasury stock at the period end

③ Average number of shares (quarterly period-YTD)

* Review of the Japanese-language originals of the attached consolidated quarterly financial statements by certified public accountants or an audit firm: None

* Proper use of earnings forecasts, and other special matters

The forward-looking statements contained in this document are based on information currently available to the Company and certain assumptions deemed reasonable, and do not constitute a guarantee of future performance. Actual results may differ significantly from these forecasts due to various factors.