May 13, 2026

Consolidated Financial Results for the Six Months Ended March 31, 2026 (Under Japanese GAAP)

Company name: NISSEI ASB MACHINE CO., LTD.
Listing: Tokyo Stock Exchange
Securities code: 6284
URL: https://www.nisseiasb.co.jp
Representative: Makoto Fujiwara, Representative Director,President
Inquiries: Yuichi Yamamoto, Director and General Manager, Administration Division
Telephone: +81-267-23-1560
Scheduled date to file semi-annual securities report: May 15, 2026
Scheduled date to commence dividend payments: -
Preparation of supplementary material on financial results: Yes
Holding of financial results briefing: Yes (for institutional investors and analysts)

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

1. Consolidated financial results for the six months ended March 31, 2026 (from October 1, 2025 to March 31, 2026)

(1) Consolidated operating results (cumulative)

(Percentages indicate year-on-year changes.)

	Net sales		Operating profit		Ordinary profit		Profit attributable to owners of parent	
Six months ended	Millions of yen	%	Millions of yen	%	Millions of yen	%	Millions of yen	%
March 31, 2026	24,041	9.8	6,506	18.8	6,680	16.3	4,784	19.3
March 31, 2025	21,902	31.6	5,476	59.6	5,745	65.4	4,008	54.0

Note: Comprehensive income For the six months ended March 31, 2026: ¥5,902 million [23.9%]
For the six months ended March 31, 2025: ¥4,764 million [55.8%]

	Basic earnings per share	Diluted earnings per share
Six months ended	Yen	Yen
March 31, 2026	319.14	-
March 31, 2025	267.42	-

(2) Consolidated financial position

	Total assets	Net assets	Equity-to-asset ratio
As of	Millions of yen	Millions of yen	%
March 31, 2026	82,333	61,850	75.1
September 30, 2025	78,386	58,946	75.1

Reference: Equity
As of March 31, 2026: ¥61,792 million
As of September 30, 2025: ¥58,889 million

2. Cash dividends

	Annual dividends per share				
	First quarter-end	Second quarter-end	Third quarter-end	Fiscal year-end	Total
	Yen	Yen	Yen	Yen	Yen
Fiscal year ended September 30, 2025	-	0.00	-	200.00	200.00
Fiscal year ending September 30, 2026	-	0.00			
Fiscal year ending September 30, 2026 (Forecast)				240.00	240.00

Note: Revisions to the forecast of cash dividends most recently announced: Yes

3. Forecast of consolidated financial results for the fiscal year ending September 30, 2026 (from October 1, 2025 to September 30, 2026)

(Percentages indicate year-on-year changes.)

	Net sales		Operating profit		Ordinary profit		Profit attributable to owners of parent		Basic earnings per share
	Millions of yen	%	Millions of yen	%	Millions of yen	%	Millions of yen	%	Yen
Fiscal year ending September 30, 2026	50,000	14.5	13,000	22.2	13,100	20.0	9,100	17.6	607.03

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

* **Notes**

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

(2) Adoption of accounting treatment specific to the preparation of semi-annual consolidated financial statements: None

(3) Changes in accounting policies, changes in accounting estimates, and restatement

  (i) Changes in accounting policies due to revisions to accounting standards and other regulations: None
  (ii) Changes in accounting policies due to other reasons: None
  (iii) Changes in accounting estimates: None
  (iv) Restatement: None

(4) Number of issued shares (common shares)

  (i) Total number of issued shares at the end of the period (including treasury shares)

As of March 31, 2026	14,991,108 shares
As of September 30, 2025	14,991,108 shares

  (ii) Number of treasury shares at the end of the period

As of March 31, 2026	50 shares
As of September 30, 2025	- shares

  (iii) Average number of shares outstanding during the period (cumulative from the beginning of the fiscal year)

Six months ended March 31, 2026	14,991,058 shares
Six months ended March 31, 2025	14,991,144 shares

* Semi-annual financial results reports are exempt from review conducted by certified public accountants or an audit firm.

* Proper use of earnings forecasts, and other special matters

(Cautions on forward-looking statements, etc.)

The earnings forecasts described in this document are forecasts based on information available to the Company and certain assumptions that the Company deems reasonable, and actual results may differ due to various factors. For information on the assumptions on which earnings forecasts are based and precautions for using earnings forecasts, please refer to "1. Summary of Operating Results, etc. (3) Explanation of Forward-Looking Information such as Consolidated Earnings Forecasts."

(Method of accessing supplementary material on financial results and contents of the financial results briefing)

Supplementary financial results materials are posted on TDnet and the Company's website on the same day. In addition, the Company plans to hold an earnings briefing for institutional investors and analysts on May 25, 2026, and the materials will be posted on TDnet and the Company's website by that date.

Semi-annual consolidated balance sheet

(Millions of yen)

	As of September 30, 2025	As of March 31, 2026
Assets		
Current assets		
Cash and deposits	32,469	33,143
Notes and accounts receivable - trade	9,430	11,434
Merchandise and finished goods	2,643	3,287
Work in process	7,542	7,572
Raw materials and supplies	7,528	7,929
Other	2,003	1,912
Allowance for doubtful accounts	(140)	(209)
Total current assets	61,477	65,070
Non-current assets		
Property, plant and equipment		
Buildings and structures, net	4,945	4,958
Machinery, equipment and vehicles, net	4,963	4,697
Land	1,988	1,988
Other, net	2,773	3,271
Total property, plant and equipment	14,670	14,915
Intangible assets	177	144
Investments and other assets		
Investment securities	775	897
Other	1,380	1,407
Allowance for doubtful accounts	(95)	(102)
Total investments and other assets	2,060	2,202
Total non-current assets	16,908	17,262
Total assets	78,386	82,333

(Millions of yen)

	As of September 30, 2025	As of March 31, 2026
Liabilities		
Current liabilities		
Notes and accounts payable - trade	2,219	1,671
Short-term borrowings	1,493	1,493
Income taxes payable	1,290	1,226
Contract liabilities	4,764	6,787
Provision for bonuses	634	679
Provision for bonuses for directors (and other officers)	43	26
Other	2,445	2,701
Total current liabilities	12,891	14,585
Non-current liabilities		
Long-term borrowings	4,624	3,877
Provision for retirement benefits for directors (and other officers)	627	668
Retirement benefit liability	1,132	1,186
Other	164	164
Total non-current liabilities	6,548	5,897
Total liabilities	19,439	20,483
Net assets		
Shareholders' equity		
Share capital	3,860	3,860
Capital surplus	3,196	3,196
Retained earnings	50,855	52,641
Treasury shares	-	(0)
Total shareholders' equity	57,912	59,698
Accumulated other comprehensive income		
Valuation difference on available-for-sale securities	440	524
Foreign currency translation adjustment	639	1,656
Remeasurements of defined benefit plans	(103)	(86)
Total accumulated other comprehensive income	976	2,094
Non-controlling interests	57	57
Total net assets	58,946	61,850
Total liabilities and net assets	78,386	82,333

Semi-annual consolidated statement of income

(Millions of yen)

	Six months ended March 31, 2025	Six months ended March 31, 2026
Net sales	21,902	24,041
Cost of sales	11,637	12,149
Gross profit	10,265	11,892
Selling, general and administrative expenses	4,788	5,385
Operating profit	5,476	6,506
Non-operating income		
Interest income	105	137
Dividend income	7	10
Foreign exchange gains	106	3
Other	95	93
Total non-operating income	314	245
Non-operating expenses		
Interest expenses	16	15
Loss on retirement of non-current assets	10	1
Litigation expenses	6	34
Other	11	19
Total non-operating expenses	45	71
Ordinary profit	5,745	6,680
Profit before income taxes	5,745	6,680
Income taxes - current	1,713	1,824
Income taxes - deferred	13	75
Total income taxes	1,727	1,899
Profit	4,017	4,781
Profit (loss) attributable to non-controlling interests	8	(2)
Profit attributable to owners of parent	4,008	4,784

Semi-annual consolidated statement of comprehensive income

(Millions of yen)

	Six months ended March 31, 2025	Six months ended March 31, 2026
Profit	4,017	4,781
Other comprehensive income		
Valuation difference on available-for-sale securities	96	84
Foreign currency translation adjustment	676	1,019
Remeasurements of defined benefit plans, net of tax	(25)	16
Total other comprehensive income	746	1,120
Comprehensive income	4,764	5,902
Comprehensive income attributable to		
Comprehensive income attributable to owners of parent	4,756	5,902
Comprehensive income attributable to non-controlling interests	8	0

Semi-annual consolidated statement of cash flows

(Millions of yen)

	Six months ended March 31, 2025	Six months ended March 31, 2026
Cash flows from operating activities		
Profit before income taxes	5,745	6,680
Depreciation	930	954
Increase (decrease) in allowance for doubtful accounts	(15)	57
Interest and dividend income	(112)	(148)
Interest expenses	16	15
Decrease (increase) in trade receivables	(1,992)	(1,512)
Decrease (increase) in inventories	605	(711)
Increase (decrease) in trade payables	(235)	(804)
Increase (decrease) in contract liabilities	949	1,739
Other, net	196	(19)
Subtotal	6,087	6,251
Interest and dividends received	109	145
Interest paid	(17)	(15)
Income taxes paid	(1,336)	(1,814)
Net cash provided by (used in) operating activities	4,843	4,566
Cash flows from investing activities		
Purchase of property, plant and equipment	(443)	(956)
Purchase of intangible assets	(63)	(9)
Purchase of investment securities	(10)	-
Other, net	13	3
Net cash provided by (used in) investing activities	(502)	(962)
Cash flows from financing activities		
Repayments of long-term borrowings	(746)	(746)
Purchase of treasury shares	-	(0)
Dividends paid	(2,246)	(2,995)
Other, net	(38)	(48)
Net cash provided by (used in) financing activities	(3,032)	(3,790)
Effect of exchange rate change on cash and cash equivalents	279	861
Net increase (decrease) in cash and cash equivalents	1,587	674
Cash and cash equivalents at beginning of period	28,439	32,469
Cash and cash equivalents at end of period	30,026	33,143

(Notes on segment information, etc.)

Segment Information

I. Previous interim consolidated accounting period (October 1, 2024 to March 31, 2025)

1. Information on sales and the amount of profit or loss for each reported segment, as well as information on the breakdown of revenues

(Millions of yen)

	Reportable segments					Adjustment amount (Note) 1	Interim Consolidated Statements of Income (Note 2)
	America	Europe	South and West Asia	East Asia	Total		
Sales							
Revenue generated from customer contracts	6,957	3,816	6,382	4,745	21,902	-	21,902
Other Earnings	-	-	-	-	-	-	-
Revenues from external customers	6,957	3,816	6,382	4,745	21,902	-	21,902
Transactions with other segments	81	61	6,994	9,982	17,119	(17,119)	-
Total	7,038	3,878	13,376	14,727	39,021	(17,119)	21,902
Segment Profit	1,330	637	2,025	3,049	7,043	(1,567)	5,476

Note: 1. Segment profit adjustment of (1,567) million yen includes (1,607) million yen in company-wide expenses and 39 million yen in elimination of inter-segment transactions that have not been allocated to each reporting segment. Corporate expenses are general and administrative expenses that are not primarily attributable to the reporting segment.

2. Segment profit is adjusted to operating income in the interim consolidated statements of income.

II. Interim Consolidated Accounting Period (October 1, 2025 to March 31, 2026)

1. Information on sales and the amount of profit or loss for each reported segment, as well as information on the breakdown of revenues

(Millions of yen)

	Reportable segments					Adjustment amount (Note) 1	Interim Consolidated Statements of Income (Note 2)
	America	Europe	South and West Asia	East Asia	Total		
Sales							
Revenue generated from customer contracts	8,133	5,129	6,940	3,838	24,041	-	24,041
Other Earnings	-	-	-	-	-	-	-
Revenues from external customers	8,133	5,129	6,940	3,838	24,041	-	24,041
Transactions with other segments	129	49	6,998	11,567	18,745	(18,745)	-
Total	8,262	5,179	13,939	15,405	42,787	(18,745)	24,041
Segment Profit	964	834	1,988	4,563	8,351	(1,844)	6,506

Note: 1. Segment profit adjustment of (1,844) million yen includes (1,644) million yen in company-wide expenses and (199) million yen in inter-segment transaction elimination that have not been allocated to each reporting segment. Corporate expenses are general and administrative expenses that are not primarily attributable to the reporting segment.

2. Segment profit is adjusted to operating income in the interim consolidated statements of income.