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November 11, 2026

Financial Results for the Fiscal Year Ended September 30, 2026 <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:	Kosuke Oshima, Executive Officer, CFO		Phone: +81-422-26-5960

Scheduled date of Annual General Meeting of Shareholders:	December 25, 2026
Scheduled date to commence dividend payments:	December 7, 2026
Scheduled date to submit Securities Report:	December 24, 2026
Preparation of supplementary material on financial results:	Yes
Holding of financial results briefing:	Yes

(Rounded down to the nearest million yen)

1. Non-Consolidated Performance for the Fiscal Year Ended September 30, 2026 (from October 1, 2025 to September 30, 2026)

(1) Non-consolidated operating results (Percentages indicate year-on-year changes.)

	Net sales		Operating profit		Ordinary profit		Profit	
Fiscal year ended	Million yen	%	Million yen	%	Million yen	%	Million yen	%
September 30, 2026	11,538	8.6	1,018	5.7	1,036	6.1	691	6.5
September 30, 2025	10,627	6.2	963	6.7	977	7.9	649	6.3

	Basic earnings per share	Diluted earnings per share	Return on equity	Ordinary profit to total assets	Ratio of operating profit to net sales
Fiscal year ended	Yen	Yen	%	%	%
September 30, 2026	173.86	—	9.4	10.5	8.8
September 30, 2025	163.24	—	9.1	10.2	9.1

Reference: Share of profit (loss) of entities accounted for using equity method
For the fiscal year ended September 30, 2026: — million yen
For the fiscal year ended September 30, 2025: — million yen

(2) Non-consolidated financial position

	Total assets	Net assets	Equity ratio	Net assets per share
As of	Million yen	Million yen	%	Yen
September 30, 2026	9,890	7,276	73.6	1,828.71
September 30, 2025	9,769	7,405	75.8	1,861.03

Reference: Equity As of September 30, 2026: 7,276 million yen
As of September 30, 2025: 7,405 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
Fiscal year ended	Million yen	Million yen	Million yen	Million yen
September 30, 2026	931	(1,072)	(417)	3,585
September 30, 2025	445	(343)	(446)	4,143

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			
	Yen	Yen	Yen	Yen	Yen	Million yen	%	%
Fiscal year ended September 30, 2025	–	0.00	–	102.00	102.00	405	62.5	5.7
Fiscal year ended September 30, 2026	–	0.00	–	102.00	102.00	405	58.7	5.5
Fiscal year ending September 30, 2027 (Forecast)	–	0.00	–	102.00	102.00		44.6	

3. Non-Consolidated Earnings Forecasts for the Fiscal Year Ending September 30, 2027 (from October 1, 2026 to September 30, 2027)

(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	6,100	8.7	630	10.1	630	9.0	430	15.7	108.07
Full year	12,500	8.3	1,300	27.6	1,300	25.4	910	31.5	228.70

* 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, 2026	3,980,000 shares
As of September 30, 2025	3,980,000 shares

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

As of September 30, 2026	1,135 shares
As of September 30, 2025	842 shares

(c) Average number of outstanding shares during the period

Fiscal year ended September 30, 2026	3,978,987 shares
Fiscal year ended September 30, 2025	3,979,300 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 the conditions on which financial results forecasts are based and notes on the use of these forecasts, please refer to page 3 of the attachments, “1. Overview of Operating Results, etc., (4) Future outlook.”