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November 14, 2025

## Financial Results for the Fiscal Year Ended September 30, 2025 <under Japanese GAAP> (Non-Consolidated)



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 Scheduled date of Annual General Meeting of Shareholders: December 19, 2025  
 Scheduled date to commence dividend payments: December 22, 2025  
 Scheduled date to submit Securities Report: December 18, 2025  
 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, 2025 (from October 1, 2024 to September 30, 2025)

#### (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, 2025	10,627	6.2	963	6.7	977	7.9	649	6.3
September 30, 2024	10,002	5.2	903	23.3	905	22.0	611	(16.2)

	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, 2025	163.24	—	9.1	10.2	9.1
September 30, 2024	153.55	—	9.1	9.7	9.0

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

For the fiscal year ended September 30, 2025: — million yen

For the fiscal year ended September 30, 2024: — 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, 2025	9,769	7,405	75.8	1,861.03
September 30, 2024	9,380	6,859	73.1	1,723.72

Reference: Equity As of September 30, 2025: 7,405 million yen

As of September 30, 2024: 6,859 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, 2025	445	(343)	(446)	4,143
September 30, 2024	572	12	(406)	4,488

### 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, 2024	—	0.00	—	102.00	102.00	405	66.4	6.1
Fiscal year ended September 30, 2025	—	0.00	—	102.00	102.00	405	62.5	5.7
Fiscal year ending September 30, 2026 (Forecast)	—	0.00	—	102.00	102.00		68.8	

3. Non-Consolidated Earnings Forecasts 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		Basic earnings per share
	Million yen	%	Million yen	%	Million yen	%	Million yen	%	Yen
First half	5,400	3.7	290	(42.4)	290	(43.7)	200	(26.3)	50.26
Full year	11,200	5.4	850	(11.8)	850	(13.0)	590	(9.2)	148.27

\* 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, 2025 3,980,000 shares
  - As of September 30, 2024 3,980,000 shares
- (b) Number of treasury shares at the end of the period
  - As of September 30, 2025 842 shares
  - As of September 30, 2024 586 shares
- (c) Average number of outstanding shares during the period
  - Fiscal year ended September 30, 2025 3,979,300 shares
  - Fiscal year ended September 30, 2024 3,979,500 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."

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## 1. Overview of Operating Results, etc.

### (1) Overview of operating results

During the fiscal year under review, the global economy stalled in some regions affected by trade policies. The global economy was also impacted by the reaction to the rush of demand associated with the increase of tariffs, and it is necessary to pay attention to downside risks in the economy and the fluctuation of financial and capital markets due to future trends in U.S. policies.

It is expected that the Japanese economy will recover gradually due to the improvement of the employment and income environments, despite the impact of the aforementioned trade policies, etc., mainly in the automobile industry. Still, with the labor force trending toward a decline, a sense of labor shortages remained keen.

In the automobile industry and auto parts industry where the Company operates its main business, continuous technical innovation is expected in the future. Given the sustained global trends toward decarbonization, the Company expects that research and development investment for the development of next-generation technologies will be maintained. Since the Group's mainstay Design and Development Outsourcing business is an upstream process in production, automakers' suspension of plant operation or reduced production is unlikely to have a direct impact, such as contract cancellations. On the other hand, the performance of the business may be impacted in instances such as the increased risk of an economic downturn caused by developments in trade policies. Therefore, the observation of industry trends should continue.

In this business environment, the Company actively promoted not only its existing businesses but also new businesses with the aim of becoming a digital solution company that proposes solutions with greater added value. Owing to the progress in the efforts to improve unit prices in the mainstay Design and Development Outsourcing business, net sales came to 10,627 million yen (up 6.2% year on year), and operating profit, ordinary profit and net profit amounted to 963 million yen (up 6.7%), 977 million yen (up 7.9%) and 649 million yen (up 6.3%), respectively.

The results in each segment are as follows.

#### (a) Design and Development Outsourcing business

In this segment, net sales stood at 10,517 million yen (up 6.8% year on year), and segment profit (operating profit) came to 1,839 million yen (up 4.7%). The segment profit (operating profit) margin was 17.5%. The major factors contributing to sales and operating profit were the progress in unit price improvements and increases in personnel for contract work.

#### (b) Beauty and Health Products Manufacture and Sale business

In this segment, net sales stood at 144 million yen (down 1.9% year on year), and segment profit (operating profit) came to 23 million yen (compared with the segment loss (operating loss) of 0 million yen). The segment profit (operating profit) margin was 15.9%. The reduction in delivery expenses attributable to the streamlining of delivery methods was the main contributor to segment profit.

#### (c) Real Estate Leasing business

In this segment, net sales stood at 60 million yen (down 1.5% year on year) and segment profit (operating profit) came to 21 million yen (down 18.3% year on year). The segment profit (operating profit) margin was 35.9%. Although leasehold properties maintained high occupancy rates, segment profit decreased, chiefly reflecting the payment of fees under service outsourcing contracts as a result of move-in and move-out in the fiscal year under review.

(Note) With the discontinuance of the 3D Printing Business in the previous fiscal year, the reporting segment for 3D Printing Business was abolished starting in the fiscal year under review.

### (2) Overview of financial position

Total assets at the end of the fiscal year under review stood at 9,769 million yen, up 388 million yen from the end of the previous fiscal year. This was primarily due to an increase in investment securities. Total liabilities stood at 2,363 million yen, a decrease of 157 million yen from the end of the previous fiscal year. This chiefly reflected a decrease in accounts payable - other. Net assets totaled 7,405 million yen, an increase of 545 million yen from the end of the previous fiscal year, mainly reflecting increases in the valuation difference on available-for-sale securities and retained earnings.

### (3) Overview of cash flows

Cash and cash equivalents (hereinafter “cash”) at the end of the fiscal year under review was 4,143 million yen (down 7.7% year on year).

The status and major components of each cash flow at the end of the fiscal year under review are shown below.

#### (a) Cash flows from operating activities

Net cash provided by operating activities stood at 445 million yen (down 22.2% year on year). This is principally because of profit before income taxes of 929 million yen, a decrease in in accounts payable - other of 232 million yen.

#### (b) Cash flows from investing activities

Net cash used in investing activities stood at 343 million yen (compared with inflow of 12 million yen in the previous fiscal year). This is mainly attributable to payments of 131 million yen for investments in capital of affiliates and payment for purchase of intangible fixed assets of 125 million yen.

#### (c) Cash flows from financing activities

Net cash used in financing activities was 446 million yen (up 9.8% year on year). Looking at its breakdown, a major cash outflow item was dividends paid of 405 million yen.

### (4) Future outlook

Looking ahead, as a result of the intense competition for human resources and increased workforce mobility fueled by the robust employment market, the Company must increase its focus on securing and developing human resources. Accordingly, the Company will emphasize investing in human resources in the fiscal year ending September 30, 2026, mainly by strengthening its organizational management system and internal control and by developing leaders and managers in particular to expand the scope of the engineers that it hires. It will also work to maintain and expand profitability by implementing further improvements to increase contract prices.

For the fiscal year ending September 30, 2026, the Group forecasts that it will post net sales of 11,200 million yen, operating profit of 850 million yen, ordinary profit of 850 million yen, and profit of 590 million yen.

The financial performance outlook above has been prepared based on information available as of the date of this document's release. Actual results may differ from the forecast due to various factors that may occur in the future.

## 2. Basic Policy for the Selection of Accounting Standards

The Company prepares financial statements under Japanese GAAP, considering the comparability of financial statements between different fiscal years and comparability between different companies.

With respect to the adoption of the International Financial Reporting Standards (IFRS) in the future, the Company will take appropriate steps, taking a range of conditions both in Japan and overseas into consideration.

### 3. Financial Statements and Primary Notes

#### (1) Non-consolidated balance sheets

(Thousand yen)

	As of September 30, 2024	As of September 30, 2025
Assets		
Current assets		
Cash and deposits	4,488,541	4,143,252
Accounts receivable – trade	1,439,941	1,652,851
Merchandise and finished goods	43	56
Work in process	46,144	56,020
Raw materials	10,106	5,742
Prepaid expenses	123,860	134,888
Other	29,937	51,180
Total current assets	6,138,575	6,043,993
Non-current assets		
Property, plant and equipment		
Buildings	1,213,564	1,229,915
Accumulated depreciation	(277,913)	(313,119)
Accumulated impairment	(15,174)	(15,174)
Buildings, net	920,476	901,621
Structures	33,255	33,255
Accumulated depreciation	(12,590)	(13,049)
Accumulated impairment	(11,993)	(11,993)
Structures, net	8,671	8,212
Machinery and equipment	871,288	785,909
Accumulated depreciation	(445,292)	(416,094)
Accumulated impairment	(424,609)	(368,642)
Machinery and equipment, net	1,386	1,172
Vehicles	14,032	12,037
Accumulated depreciation	(14,032)	(12,037)
Accumulated impairment	(0)	(0)
Vehicles, net	0	0
Tools, furniture and fixtures	255,278	291,439
Accumulated depreciation	(208,654)	(194,719)
Accumulated impairment	(4,554)	(4,036)
Tools, furniture and fixtures, net	42,069	92,683
Land	993,400	993,400
Total property, plant and equipment	1,966,005	1,997,091
Intangible assets		
Software	79,787	150,617
Other	793	693
Total intangible assets	80,581	151,311
Investments and other assets		
Investment securities	738,504	1,188,234
Investments in capital of subsidiaries and associates	–	131,164
Long-term prepaid expenses	8,658	10,809
Deferred tax assets	359,468	149,897
Other	88,649	96,585
Total investments and other assets	1,195,280	1,576,690
Total non-current assets	3,241,866	3,725,093
Total assets	9,380,441	9,769,086

(Thousand yen)

	As of September 30, 2024	As of September 30, 2025
Liabilities		
Current liabilities		
Accounts payable - trade	3,555	453
Short-term borrowings	50,000	10,000
Accounts payable - other	928,543	695,273
Accrued expenses	138	10
Income taxes payable	88,875	179,698
Accrued consumption taxes	179,348	174,568
Advances received	5,696	6,120
Deposits received	11,279	12,783
Provision for bonuses	383,568	399,307
Provision for bonuses for directors	11,331	24,840
Provision for shareholder benefit program	44,685	49,830
Other	2,397	2,859
Total current liabilities	1,709,419	1,555,743
Non-current liabilities		
Provision for retirement benefits	628,451	641,184
Provision for retirement benefits for directors	10,652	14,607
Long-term accounts payable - other	122,803	86,777
Other	49,735	65,427
Total non-current liabilities	811,642	807,996
Total liabilities	2,521,062	2,363,740
Net assets		
Shareholders' equity		
Share capital	1,026,650	1,026,650
Capital surplus		
Legal capital surplus	1,016,650	1,016,650
Total capital surplus	1,016,650	1,016,650
Retained earnings		
Legal retained earnings	300	300
Other retained earnings		
Retained earnings brought forward	4,442,775	4,686,449
Total retained earnings	4,443,075	4,686,749
Treasury shares	(1,858)	(2,679)
Total shareholders' equity	6,484,516	6,727,370
Valuation and translation adjustments		
Valuation difference on available-for-sale securities	374,862	677,975
Total of valuation and translation adjustments, etc.	374,862	677,975
Total net assets	6,859,379	7,405,345
Total liabilities and net assets	9,380,441	9,769,086

## (2) Non-consolidated statements of income

(Thousand yen)

	Fiscal year ended September 30, 2024	Fiscal year ended September 30, 2025
Net sales	10,002,339	10,627,251
Cost of sales	7,257,434	7,691,845
Gross profit	2,744,904	2,935,406
Selling, general and administrative expenses		
Remuneration for directors (and other officers)	136,838	96,917
Salaries and allowances	501,514	581,292
Provision for bonuses	39,503	43,566
Provision for bonuses for directors	11,331	24,840
Retirement benefit expenses	6,360	4,705
Provision for retirement benefits for directors	21,700	5,238
Depreciation	60,650	79,612
Advertising expenses	102,446	159,457
Other	961,079	975,867
Total selling, general and administrative expenses	1,841,424	1,971,498
Operating profit	903,479	963,907
Non-operating income		
Interest income	557	6,067
Commission income	636	621
Rental income	—	10,598
Subsidy income	1,337	2,029
Remuneration for directors (and other officers)	—	5,949
Other	137	1,233
Total non-operating income	2,668	26,499
Non-operating expenses		
Interest expenses	301	379
Cost of lease revenue	—	10,230
Persons with disabilities employment levy	—	2,650
Other	—	5
Total non-operating expenses	301	13,264
Ordinary profit	905,846	977,142
Extraordinary income		
Gain on sale of non-current assets	*1 69,544	*1 17,203
Total extraordinary income	69,544	17,203
Extraordinary losses		
Loss on withdrawal from business	23,038	—
Expenses related to correction of past financial results, etc.	—	*2 65,074
Loss on retirement of non-current assets	12,036	—
Impairment losses	2,895	—
Provision for retirement benefits for directors	3,150	—
Total extraordinary losses	41,121	65,074
Profit before income taxes	934,269	929,271
Income taxes - current	136,790	216,745
Income taxes - deferred	186,436	62,952
Total income taxes	323,227	279,697
Profit	611,042	649,573



## (3) Non-consolidated statement of changes in equity

Fiscal year ended September 30, 2024

(Thousand yen)

	Shareholders' equity					
	Share capital	Capital surplus		Retained earnings		
		Legal capital surplus	Total capital surplus	Legal retained earnings	Other retained earnings Retained earnings brought forward	Total retained earnings
Balance at beginning of period	1,026,650	1,016,650	1,016,650	300	4,237,651	4,237,951
Changes during period						
Dividends of surplus					(405,917)	(405,917)
Profit					611,042	611,042
Purchase of treasury shares						
Net changes in items other than shareholders' equity						
Total changes during period	—	—	—	—	205,124	205,124
Balance at end of period	1,026,650	1,016,650	1,016,650	300	4,442,775	4,443,075

	Shareholders' equity		Valuation and translation adjustments		Total net assets
	Treasury shares	Total shareholders' equity	Valuation difference on available-for-sale securities	Total of valuation and translation adjustments, etc.	
Balance at beginning of period	(1,315)	6,279,935	255,892	255,892	6,535,828
Changes during period					
Dividends of surplus		(405,917)			(405,917)
Profit		611,042			611,042
Purchase of treasury shares	(543)	(543)			(543)
Net changes in items other than shareholders' equity			118,970	118,970	118,970
Total changes during period	(543)	204,581	118,970	118,970	323,551
Balance at end of period	(1,858)	6,484,516	374,862	374,862	6,859,379

Fiscal year ended September 30, 2025

(Thousand yen)

	Shareholders' equity					
	Share capital	Capital surplus		Retained earnings		
		Legal capital surplus	Total capital surplus	Legal retained earnings	Other retained earnings Retained earnings brought forward	Total retained earnings
Balance at beginning of period	1,026,650	1,016,650	1,016,650	300	4,442,775	4,443,075
Changes during period						
Dividends of surplus					(405,900)	(405,900)
Profit					649,573	649,573
Purchase of treasury shares						
Net changes in items other than shareholders' equity						
Total changes during period	—	—	—	—	243,673	243,673
Balance at end of period	1,026,650	1,016,650	1,016,650	300	4,686,449	4,686,749

	Shareholders' equity		Valuation and translation adjustments		Total net assets
	Treasury shares	Total shareholders' equity	Valuation difference on available-for-sale securities	Total of valuation and translation adjustments, etc.	
Balance at beginning of period	(1,858)	6,484,516	374,862	374,862	6,859,379
Changes during period					
Dividends of surplus		(405,900)			(405,900)
Profit		649,573			649,573
Purchase of treasury shares	(820)	(820)			(820)
Net changes in items other than shareholders' equity			303,112	303,112	303,112
Total changes during period	(820)	242,853	303,112	303,112	545,965
Balance at end of period	(2,679)	6,727,370	677,975	677,975	7,405,345

## (4) Non-consolidated statement of cash flows

(Thousand yen)

	Fiscal year ended September 30, 2024	Fiscal year ended September 30, 2025
Cash flows from operating activities		
Profit before income taxes	934,269	929,271
Depreciation	134,127	127,832
Impairment losses	2,895	—
Increase (decrease) in provision for bonuses	23,394	15,739
Increase (decrease) in provision for shareholder benefit program	2,155	5,145
Increase (decrease) in provision for retirement benefits	33,210	12,733
Increase (decrease) in provision for retirement benefits for directors (and other officers)	(475,439)	3,954
Interest and dividend income	(557)	(6,067)
Subsidy income	(1,337)	(2,029)
Interest expenses	301	379
Loss on withdrawal from business	23,038	—
Increase (decrease) in provision for bonuses for directors (and other officers)	(4,527)	13,509
Loss (gain) on sale and retirement of non-current assets	(57,507)	(17,203)
Decrease (increase) in trade receivables	(52,674)	(212,910)
Decrease (increase) in inventories	(11,041)	(5,524)
Decrease (increase) in prepaid expenses	(10,139)	(11,076)
Increase (decrease) in accounts payable - other	242,908	(232,655)
Increase (decrease) in accrued consumption taxes	33,500	(4,098)
Increase (decrease) in long-term accounts payable - other	(129,629)	(36,026)
Other	(59,769)	(18,948)
Subtotal	627,178	562,023
Interest and dividends received	557	6,067
Subsidies received	1,337	2,029
Interest paid	(300)	(330)
Income taxes paid	(56,421)	(124,545)
Net cash provided by (used in) operating activities	572,350	445,244
Cash flows from investing activities		
Purchase of property, plant and equipment	(32,230)	(106,170)
Proceeds from sale of property, plant and equipment	69,543	18,250
Purchase of intangible assets	(24,038)	(125,700)
Payments for investments in capital of subsidiaries and associates	—	(131,164)
Proceeds from collection of loans receivable	427	374
Payments of leasehold and guarantee deposits	(2,339)	(18,719)
Proceeds from refund of leasehold and guarantee deposits	1,273	4,123
Refund of guarantee deposits received	—	(49,635)
Guarantee deposits received	100	65,427
Other	(600)	(600)
Net cash provided by (used in) investing activities	12,136	(343,813)
Cash flows from financing activities		
Net increase (decrease) in short-term borrowings	—	(40,000)
Purchase of treasury shares	(543)	(820)
Repayments of finance lease obligations	(891)	—
Dividends paid	(405,311)	(405,899)
Net cash provided by (used in) financing activities	(406,745)	(446,719)
Net increase (decrease) in cash and cash equivalents	177,741	(345,288)
Cash and cash equivalents at beginning of period	4,310,800	4,488,541
Cash and cash equivalents at end of period	4,488,541	4,143,252

(5) Notes to non-consolidated financial statements

(Notes on going concern assumption)

Not applicable.

(Notes to non-consolidated statement of income)

\*1 Gain on sale of non-current assets

Fiscal year ended September 30, 2024

Mainly attributable to the sale of machinery and equipment.

Fiscal year ended September 30, 2025

Mainly attributable to the sale of machinery and equipment.

\*2 Expenses related to correction of past financial results, etc.

Fiscal year ended September 30, 2025

Doubtful points were identified in the content of the Company's application for the Employment Adjustment Subsidy. As a result of an internal investigation, inappropriate content was found in the application, and the Company established a special investigation committee to conduct an investigation. Consequently, the Company posted expenses related to the correction of past fiscal years' financial results as an extraordinary loss. The expenses were calculated by deducting 10 million yen, which is insurance income corresponding to directors and officers liability insurance, from the costs for investigation by the special investigation committee and expenses required for the correction of past fiscal years' financial results.

(Segment information)

[Segment information]

1. Outline of reportable business segments

The reportable segments of the Company are the units for which separate financial information can be obtained among the constituent units of the Company and for which the Board of Directors of the Company regularly carries out examinations to determine the allocation of management resources and assess the business performance.

The Company has three reportable segments: Design and Development Outsourcing business, Beauty and Health Products Manufacture and Sale business, and Real Estate Leasing business.

The Design and Development Outsourcing business designs and develops machines and machine parts, using high-end three-dimensional CAD ("3D-CAD"), which the Company engages in, as tools, and develops software. Development services are provided in two forms of business: dispatching and subcontracted work (contract type and residential staff type). The business also provides 3D-CAD education and analysis.

The Beauty and Health Products Manufacture and Sale business manufactures and sells hydrogen water and other products. The Real Estate Leasing business rents all one floor of the building for rent that the Company owns (in Mitaka) to a client.

2. Methods of measurement for the amounts of sales, profit (loss), assets and other items for each reportable segment

The accounting method of reportable segments is generally the same as that stated in "Significant accounting policies."

Reportable segment profit or loss is operating profit or loss.

Internal income and the transfer amount among the segments are based on the actual market prices.

3. Information on amounts of sales, profit or loss, assets, and other items by reportable segment  
Fiscal year ended September 30, 2024

(Thousand yen)

	Reportable segments				Total	Adjustments (Note 1)	Amounts reported on the financial statements
	Design and Development Outsourcing business	3D Printing business	Beauty and Health Products Manufacture and Sale business	Real Estate Leasing business			
Net sales							
Sales to outside customers	9,845,602	38,035	57,757	60,943	10,002,339	–	10,002,339
Inter-segment sales and transfers	–	–	89,804	–	89,804	(89,804)	–
Total	9,845,602	38,035	147,562	60,943	10,092,144	(89,804)	10,002,339
Segment profit (loss)	1,756,863	(11,234)	(984)	26,415	1,771,059	(867,580)	903,479
Segment assets	1,753,212	–	215,771	735,260	2,704,244	6,676,197	9,380,441
Other items							
Depreciation	63,423	5,489	7,663	7,302	83,879	50,247	134,127
Impairment losses	2,895	5,955	–	–	8,851	–	8,851
Increase in property, plant and equipment, and intangible assets	34,338	–	239	–	34,577	3,577	38,155

(Notes) 1. The adjustment consists of the following items.

- (1) The adjustment to segment profit (loss), (867,580 thousand yen), is corporate costs that are not allocated to any of the reportable segments.
- (2) The adjustment for segment assets is company-wide assets that are not allocated to the reportable segments. Non-allocable corporate assets are primarily financial assets (cash and deposits, investment securities, etc.) that are not allocated to any reportable segments and assets related to the administrative division.
- (3) The adjustment of depreciation is depreciation related to Company-wide assets that is not allocated to each reportable segment.
- (4) The adjustment for increase in property, plant and equipment and intangible assets is an amount of corporate assets that is not allocated to any reportable segments.

2. Information on impairment loss on non-current assets or goodwill by reportable segment

In the 3D Printing business segment, a loss on withdrawal from business of 23,038 thousand yen (including an impairment loss of 5,955 thousand yen) was recorded in the fiscal year under review.

Fiscal year ended September 30, 2025

(Thousand yen)

	Reportable segments			Total	Adjustments (Note 1)	Amounts reported on the financial statements
	Design and Development Outsourcing business	Beauty and Health Products Manufacture and Sale business	Real Estate Leasing business			
Net sales						
Sales to outside customers	10,517,560	49,640	60,050	10,627,251	—	10,627,251
Inter-segment sales and transfers	—	95,143	—	95,143	(95,143)	—
Total	10,517,560	144,784	60,050	10,722,394	(95,143)	10,627,251
Segment profit	1,839,391	23,011	21,572	1,883,975	(920,068)	963,907
Segment assets	2,093,179	213,025	743,333	3,049,539	6,719,547	9,769,086
Other items						
Depreciation	51,315	10,459	7,302	69,077	58,755	127,832
Increase in property, plant and equipment, and intangible assets	143,804	12,421	—	156,226	75,085	231,311

(Notes) 1. The adjustment consists of the following items.

- (1) The adjustment to segment profit of negative 920,068 thousand yen is corporate costs that are not allocated to any of the reportable segments.
- (2) The adjustment for segment assets is company-wide assets that are not allocated to the reportable segments. Non-allocable corporate assets are primarily financial assets (cash and deposits, investment securities, etc.) that are not allocated to any reportable segments and assets related to the administrative division.
- (3) The adjustment of depreciation is depreciation related to Company-wide assets that is not allocated to each reportable segment.
- (4) The adjustment for increase in property, plant and equipment and intangible assets is an amount of corporate assets that is not allocated to any reportable segments.

2. Information on the change in reportable segments, etc.

With the discontinuance of the 3D Printing Business in the previous fiscal year, the reporting segment for 3D Printing Business was abolished starting in the fiscal year under review.

(Share of loss (profit) of entities accounted for using equity method, etc.)

Not applicable.

(Per share information)

	Fiscal year ended September 30, 2024	Fiscal year ended September 30, 2025
Net assets per share	1,723.72 yen	1,861.03 yen
Basic earnings per share	153.55 yen	163.24 yen

(Notes) 1. Diluted earnings per share is not stated since the Group has no dilutive shares.

2. The grounds for the calculation of net assets per share

	As of September 30, 2024	As of September 30, 2025
Total net assets (thousand yen)	6,859,379	7,405,345
Net assets related to common shares at the end of the fiscal year (thousand yen)	6,859,379	7,405,345
Number of shares of common stock issued (shares)	3,980,000	3,980,000
Number of common stock at end of fiscal year used for calculation of net assets per share (shares)	3,979,414	3,979,158

3. Net income per share was calculated based on the following:

	Fiscal year ended September 30, 2024	Fiscal year ended September 30, 2025
Profit (thousand yen)	611,042	649,573
Amount not attributable to common shareholders (thousand yen)	–	–
Profit relating to common shares (thousand yen)	611,042	649,573
Average number of common shares during the period (shares)	3,979,500	3,979,300

(Significant subsequent events)

Not applicable.