

**Non-consolidated Financial Results for the
Second Quarter of the Fiscal Year Ending June 30, 2026
(Six Months Ended December 31, 2025)**

[Japanese GAAP]

February 10, 2026

Company name: A-ONE SEIMITSU INC. Listing: Tokyo Stock Exchange
 Stock code: 6156 URL: <https://www.a-one-seimitsu.co.jp/>
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 Scheduled date of filing of Semi-annual Securities Report: February 13, 2026
 Scheduled date of payment of dividend: -
 Preparation of supplementary materials for financial results: None
 Holding of financial results meeting: None

(All amounts are rounded down to the nearest million yen)

**1. Non-consolidated Financial Results for the Second Quarter of the Fiscal Year Ending June 30, 2026
(July 1, 2025 to December 31, 2025)**

(1) Results of operations (Percentages represent year-on-year changes)

	Net sales		Operating profit		Ordinary profit		Profit	
	Millions of yen	%	Millions of yen	%	Millions of yen	%	Millions of yen	%
Six months ended Dec. 31, 2025	779	(2.0)	66	422.4	90	182.3	63	282.7
Six months ended Dec. 31, 2024	795	(1.7)	12	(88.2)	31	(72.0)	16	(78.7)

	Net income per share	Diluted net income per share
	Yen	Yen
Six months ended Dec. 31, 2025	12.65	-
Six months ended Dec. 31, 2024	3.31	-

(2) Financial position

	Total assets	Net assets	Equity ratio
	Millions of yen	Millions of yen	%
As of Dec. 31, 2025	7,810	7,169	91.8
As of Jun. 30, 2025	8,058	7,485	92.9

Reference: Shareholders' equity (millions of yen) As of Dec. 31, 2025: 7,169 As of Jun. 30, 2025: 7,485

2. Dividends

	Dividend per share				
	1Q-end	2Q-end	3Q-end	Year-end	Total
	Yen	Yen	Yen	Yen	Yen
Fiscal year ended Jun. 30, 2025	-	0.00	-	100.00	100.00
Fiscal year ending Jun. 30, 2026	-	0.00	-	-	-
Fiscal year ending Jun. 30, 2026 (forecasts)	-	-	-	100.00	100.00

Note: Revisions to the most recently announced dividend forecast: None

3. Earnings Forecast for the Fiscal Year Ending June 30, 2026 (July 1, 2025 to June 30, 2026)

(Percentages represent year-on-year changes)

	Net sales		Operating profit		Ordinary profit		Profit		Net income per share
	Millions of yen	%	Millions of yen	%	Millions of yen	%	Millions of yen	%	Yen
Full year	1,700	6.9	298	252.0	320	167.2	220	-	43.82

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

*** Notes**

(1) Application of special accounting methods for presenting interim non-consolidated financial statements: None

(2) Changes in accounting policies and accounting estimates, and restatements

1) Changes in accounting policies due to revisions in accounting standards, others: None

2) Changes in accounting policies other than 1) above: None

3) Changes in accounting estimates: None

4) Restatements: None

(3) Number of issued shares (common shares)

1) Number of issued shares as of the end of the period (including treasury shares)

As of Dec. 31, 2025:	5,300,000 shares	As of Jun. 30, 2025:	5,300,000 shares
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2) Number of treasury shares as of the end of the period

As of Dec. 31, 2025:	261,772 shares	As of Jun. 30, 2025:	279,772 shares
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3) Average number of outstanding shares during the period

Six months ended Dec. 31, 2025:	5,026,587 shares	Six months ended Dec. 31, 2024:	5,017,616 shares
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* The current quarterly (interim) financial report is not subject to review by certified public accountants or auditing firms

* Explanation of appropriate use of earnings forecasts, and other special items

Forecasts of future performance in these materials are based on assumptions judged to be valid and information available to the A-One Seimitsu's management at the time these materials were prepared. Actual results may differ significantly from these forecasts for a number of reasons. Please refer to "Explanation of Earnings Forecast and Other Forward-looking Statements" on page 4 for forecast assumptions and notes of caution for usage.

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1. Qualitative Information on Interim Financial Performance

(1) Explanation of Results of Operations

There was generally no change in the Japanese economy during the first half of the current fiscal year with some variations from month to month.

Inflation in Japan decreased in all categories other than food as the upturn in the cost of energy due to overseas conflicts slowed down and the impact of U.S. tariffs on prices decreased. However, consumer spending remained sluggish. Capital expenditures in Japan are high for IT systems but weak in other sectors. Expenditures for machinery are continuing somewhat as companies replace aging equipment and invest in automation.

Demand for semiconductor manufacturing equipment has started recovering in Japan after a brief period of stagnation because of very strong demand for high-end semiconductor devices due to the growing use of AI. In addition, exports to the United States are recovering following the downturn in 2025 caused by U.S. tariffs. Manufacturers that had been waiting to see what would happen are now beginning to step up output. As a result, recoveries are taking place in the automobile, metal products, machinery and other sectors. Most significant is the recovery in earnings at large manufacturers with a high percentage of exports as the yen remains weak and monetary easing supports economies in Europe and North America. However, the performance of small and midsize manufacturers in Japan, which sell products mainly within Japan, is declining due to the inability to receive a sufficient volume of orders.

In the collet chucks segment, there were signs of strength involving semiconductor manufacturing equipment parts, automobiles, as the impact of tariffs decreased, machine tools, a category supported mainly by exports, and other sectors. Orders for collet chucks increased somewhat in November but decreased in December. Orders were low in Japan, where a high percentage of orders are for collet chucks requiring intricate processing. There was an increase in orders outside Japan, mainly in China and South Korea, for collet chucks used for processing semiconductor inspection components. Overall, orders in this segment were down from one year earlier because of the downturn in Japan, which accounts for a high percentage of segment sales.

As a result, collet chuck sales were 533 million yen, down 3.4% year on year, and segment profit was 189 million yen, down 2.1%.

The cutting tools segment receives orders from a broad range of industries because this business handles tools used in cutting applications extending from mass produced parts to the processing of individual parts. Due to this diversity, orders have been steady and there were orders from small and midsize manufacturers in Japan late in 2025. As a result, there was a small increase in orders in the first half of the current fiscal year.

There were steady orders for the fabrication and regrinding of special-order cutting tools due to the accurate targeting of the need for the fabrication of tools with the profiles needed for specific processing requirements. However, the utilization rate of production machinery in Japan has not increased significantly. The result was special-order cutting tool sales of 77 million yen, up 3.7%.

General-purpose cutting tools are used for cutting processes in many industries. Orders for regrinding these tools were unchanged because there was no increase in machinery utilization rates at small and midsize manufacturers, which are the main customers in this category. As a result, sales were down 0.6% to 160 million yen.

Total cutting tool sales were 238 million yen, up 0.8% year on year, and segment profit was 57 million yen compared with a loss of 7 million yen a year earlier.

In the automatic lathe cams segment, orders increased because of a certain level of demand for mass-produced components processed by using existing cam-type automatic lathes.

Automatic lathe cams sales were 7 million yen, up 14.7% year on year, and the segment loss was 736 thousand yen compared with a loss of 1 million yen a year earlier.

Net sales in the first half of the fiscal year ending June 30, 2026 were 779 million yen, down 2.0% year on year. Operating profit increased 422.4% to 66 million yen, ordinary profit increased 182.3% to 90 million yen, and net profit increased 282.7% to 63 million yen.

(2) Explanation of Financial Position

1) Assets, liabilities, and net assets

Assets

Current assets amounted to 4,504 million yen at the end of the second quarter of the current fiscal year, a decrease of 842 million yen from 5,347 million yen at the end of the previous fiscal year. This is mainly due to decreases of 726 million yen in cash and deposits, 48 million yen in notes and accounts receivable - trade, 45 million yen in income taxes refund receivable, 14 million yen in work in process and 4 million yen in raw materials, which were partially offset by an increase of 14 million yen in prepaid expenses.

Non-current assets amounted to 3,305 million yen, an increase of 594 million yen from 2,711 million yen at the end of the previous fiscal year. This is mainly due to increases of 631 million yen in investment securities, 11 million yen in buildings and structures, 7 million yen in long-term prepaid expenses and 3 million yen in machinery, equipment and vehicles, which were partially offset by decreases of 55 million yen in deferred tax assets and 5 million yen in intangible assets.

As a result, total assets at the end of the second quarter of the current fiscal year were 7,810 million yen, compared with 8,058 million yen at the end of the previous fiscal year.

Liabilities

Current liabilities amounted to 176 million yen at the end of the second quarter of the current fiscal year, an increase of 68 million yen from 107 million yen at the end of the previous fiscal year. This is mainly due to increases of 32 million yen in accounts payable - other, 19 million yen in other, 15 million yen in income taxes payable and 3 million yen in provision for bonuses for directors (and other officers), which were partially offset by a decrease of 2 million yen in accounts payable - trade.

Non-current liabilities amounted to 464 million yen, a decrease of 1 million yen from 465 million yen at the end of the previous fiscal year. This is mainly due to decreases of 1 million yen in long-term accounts payable - other and 452 thousand yen in other, which were partially offset by an increase of 573 thousand yen in provision for retirement benefits.

As a result, total liabilities at the end of the second quarter of the current fiscal year were 640 million yen, compared with 573 million yen at the end of the previous fiscal year.

Net assets

Net assets totaled 7,169 million yen, a decrease of 315 million yen from 7,485 million yen at the end of the previous fiscal year. This was mainly due to a decrease of 438 million yen in retained earnings, which was partially offset by increases of 91 million yen in valuation difference on available-for-sale securities and 19 million yen in capital surplus, and a decrease of 12 million yen in treasury shares.

2) Cash flows

Cash and cash equivalents as of the end of the first half of the current fiscal year increased by 174 million yen from the end of the previous fiscal year to 607 million yen. The cash flow components during the first half and the main reasons for changes are as described below.

Cash flows from operating activities

Net cash provided by operating activities for the first half of the current fiscal year totaled 319 million yen (compared with net cash provided of 92 million yen in the same period of the previous fiscal year). Positive cash flows include profit before income taxes of 90 million yen, depreciation of 49 million yen, a decrease in trade receivables of 48 million yen, income taxes refund of 45 million yen, an increase in accounts payable - other of 31 million yen, other of 25 million yen, interest and dividends received of 21 million yen and a decrease in inventories of 19 million yen. Negative factors were a decrease in trade payables of 2 million yen.

Cash flows from investing activities

Net cash provided by investing activities for the first half of the current fiscal year totaled 355 million yen (compared with net cash provided of 266 million yen in the same period of the previous fiscal year). This was mainly due to a decrease in time deposits of 901 million yen, while there were purchase of investment securities of 500 million yen, purchase of property, plant and equipment of 44 million yen and purchase of intangible assets of 1 million yen.

Cash flows from financing activities

Net cash used in financing activities for the first half of the current fiscal year totaled 500 million yen (compared with net cash used of 501 million yen in the same period of the previous fiscal year). This was mainly due to dividends paid of 500 million yen and repayments of lease liabilities of 452 thousand yen.

(3) Explanation of Earnings Forecast and Other Forward-looking Statements

There are no changes at this time in the full year forecasts that were announced on August 8, 2025.

2. Interim Non-consolidated Financial Statements and Notes**(1) Interim Non-consolidated Balance Sheet**

(Thousands of yen)

	FY6/25 (As of Jun. 30, 2025)	Second quarter of FY6/26 (As of Dec. 31, 2025)
Assets		
Current assets		
Cash and deposits	4,676,064	3,949,447
Notes and accounts receivable - trade	277,965	229,071
Finished goods	2,864	2,256
Raw materials	43,552	39,405
Work in process	272,876	258,362
Prepaid expenses	3,540	18,332
Income taxes refund receivable	45,911	-
Other	25,073	8,338
Allowance for doubtful accounts	(448)	(297)
Total current assets	5,347,399	4,504,916
Non-current assets		
Property, plant and equipment		
Buildings and structures, net	195,501	207,132
Machinery, equipment and vehicles, net	266,787	270,110
Land	333,534	333,534
Other, net	6,185	6,533
Total property, plant and equipment	802,009	817,311
Intangible assets	50,728	45,132
Investments and other assets		
Investment securities	1,560,889	2,192,867
Long-term prepaid expenses	2,405	10,266
Deferred tax assets	295,055	239,734
Other	559	759
Allowance for doubtful accounts	(457)	(723)
Total investments and other assets	1,858,452	2,442,905
Total non-current assets	2,711,190	3,305,349
Total assets	8,058,590	7,810,266
Liabilities		
Current liabilities		
Accounts payable - trade	18,069	15,337
Accounts payable - other	60,331	92,774
Income taxes payable	-	15,514
Provision for bonuses for directors (and other officers)	-	3,580
Other	29,373	48,971
Total current liabilities	107,774	176,177
Non-current liabilities		
Long-term accounts payable - other	92,370	90,900
Provision for retirement benefits	372,004	372,577
Other	1,095	642
Total non-current liabilities	465,469	464,120
Total liabilities	573,243	640,298

	(Thousands of yen)	
	FY6/25 (As of Jun. 30, 2025)	Second quarter of FY6/26 (As of Dec. 31, 2025)
Net assets		
Shareholders' equity		
Share capital	292,500	292,500
Capital surplus	365,296	385,099
Retained earnings	6,812,323	6,373,910
Treasury shares	(189,075)	(176,910)
Total shareholders' equity	7,281,044	6,874,599
Valuation and translation adjustments		
Valuation difference on available-for-sale securities	204,302	295,367
Total valuation and translation adjustments	204,302	295,367
Total net assets	7,485,347	7,169,967
Total liabilities and net assets	8,058,590	7,810,266

(2) Interim Non-consolidated Statement of Income

(Thousands of yen)

	First six months of FY6/25 (Jul. 1, 2024 – Dec. 31, 2024)	First six months of FY6/26 (Jul. 1, 2025 – Dec. 31, 2025)
Net sales	795,563	779,767
Cost of sales	611,501	533,851
Gross profit	184,062	245,916
Selling, general and administrative expenses	171,337	179,447
Operating profit	12,724	66,468
Non-operating income		
Interest income	126	5,101
Interest on securities	7,609	8,568
Dividend income	5,999	7,961
Electricity sale income	446	387
Gain on sale of scraps	1,043	721
Other	4,829	1,013
Total non-operating income	20,053	23,753
Non-operating expenses		
Loss on extinguishment of share-based payment expenses	821	-
Total non-operating expenses	821	-
Ordinary profit	31,956	90,222
Extraordinary income		
Gain on sale of non-current assets	95	-
Total extraordinary income	95	-
Extraordinary losses		
Loss on retirement of non-current assets	0	19
Total extraordinary losses	0	19
Profit before income taxes	32,052	90,203
Income taxes - current	413	12,185
Income taxes - deferred	15,017	14,408
Total income taxes	15,430	26,593
Profit	16,622	63,609

(3) Interim Non-consolidated Statement of Cash Flows

(Thousands of yen)

	First six months of FY6/25 (Jul. 1, 2024 – Dec. 31, 2024)	First six months of FY6/26 (Jul. 1, 2025 – Dec. 31, 2025)
Cash flows from operating activities		
Profit before income taxes	32,052	90,203
Depreciation	82,909	49,866
Amortization of long-term prepaid expenses	580	427
Share-based payment expenses	58,542	9,164
Loss on retirement of property, plant and equipment	0	19
Loss on extinguishment of share-based payment expenses	821	-
Increase (decrease) in allowance for doubtful accounts	94	114
Increase (decrease) in provision for bonuses for directors (and other officers)	(3,510)	3,580
Increase (decrease) in provision for retirement benefits	(28,465)	573
Interest and dividend income	(13,735)	(21,631)
Loss (gain) on sale of property, plant and equipment	(95)	-
Decrease (increase) in trade receivables	14,463	48,893
Decrease (increase) in inventories	(3,327)	19,268
Increase (decrease) in trade payables	(858)	(2,731)
Increase (decrease) in accounts payable - other	(15,858)	31,566
Increase (decrease) in long-term accounts payable - other	(47,300)	(1,469)
Other, net	28,132	25,157
Subtotal	104,445	253,002
Interest and dividends received	13,264	21,768
Income taxes refund (paid)	(25,331)	45,047
Net cash provided by (used in) operating activities	92,378	319,818
Cash flows from investing activities		
Decrease (increase) in time deposits	1,036,146	901,166
Purchase of investment securities	(676,503)	(500,000)
Purchase of property, plant and equipment	(84,597)	(44,148)
Proceeds from sale of property, plant and equipment	90	-
Purchase of intangible assets	(8,211)	(1,820)
Other, net	(353)	125
Net cash provided by (used in) investing activities	266,571	355,322
Cash flows from financing activities		
Dividends paid	(500,725)	(500,140)
Repayments of lease liabilities	(452)	(452)
Net cash provided by (used in) financing activities	(501,177)	(500,592)
Net increase (decrease) in cash and cash equivalents	(142,227)	174,549
Cash and cash equivalents at beginning of period	678,924	433,389
Cash and cash equivalents at end of period	536,697	607,938

(4) Notes to Interim Non-consolidated Financial Statements**Going Concern Assumption**

Not applicable.

Significant Changes in Shareholders' Equity

First six months of FY6/25 (Jul. 1, 2024 – Dec. 31, 2024)

Dividend payment

Resolution	Type of share	Source of funds	Total amount of dividend (Thousands of yen)	Dividend per share (Yen)	Record date	Effective date
Annual General Meeting of Shareholders on September 21, 2024	Common shares	Retained earnings	501,652	100	June 30, 2024	September 25, 2024

First six months of FY6/26 (Jul. 1, 2025 – Dec. 31, 2025)

Dividend payment

Resolution	Type of share	Source of funds	Total amount of dividend (Thousands of yen)	Dividend per share (Yen)	Record date	Effective date
Annual General Meeting of Shareholders on September 27, 2025	Common shares	Retained earnings	502,022	100	June 30, 2025	September 30, 2025

Notes to Interim Non-consolidated Balance Sheet

* Trade notes due at the end of the second quarter are assumed to be settled on the maturity date.

Since December 31, 2025 was a bank holiday, the following trade notes due at the end of the second quarter were assumed instead to be settled on the maturity date.

	(Thousands of yen)	
	FY6/25 (As of Jun. 30, 2025)	Second quarter of FY6/26 (As of Dec. 31, 2025)
Notes receivable - trade	-	5,120

Segment and Other Information

I. First six months of FY6/25 (Jul. 1, 2024 – Dec. 31, 2024)

Information related to net sales and profit or loss for each reportable segment

(Thousands of yen)

	Reportable segment				Adjustment (Note 1)	Amounts shown on interim non- consolidated statement of income (Note 2)
	Collet Chucks	Cutting Tools	Automatic Lathe Cams	Total		
Net sales						
External sales	552,561	236,399	6,602	795,563	-	795,563
Inter-segment sales and transfers	-	-	-	-	-	-
Total	552,561	236,399	6,602	795,563	-	795,563
Segment profit or loss	193,291	(7,272)	(1,957)	184,062	(171,337)	12,724

Notes: 1. The adjustment to segment profit or loss includes selling, general and administrative expenses that are not attributable to any of the reportable segments.

2. Segment profit or loss is adjusted with operating profit shown on the interim non-consolidated statement of income.

II. First six months of FY6/26 (Jul. 1, 2025 – Dec. 31, 2025)

Information related to net sales and profit or loss for each reportable segment

(Thousands of yen)

	Reportable segment				Adjustment (Note 1)	Amounts shown on interim non- consolidated statement of income (Note 2)
	Collet Chucks	Cutting Tools	Automatic Lathe Cams	Total		
Net sales						
External sales	533,971	238,227	7,569	779,767	-	779,767
Inter-segment sales and transfers	-	-	-	-	-	-
Total	533,971	238,227	7,569	779,767	-	779,767
Segment profit or loss	189,192	57,460	(736)	245,916	(179,447)	66,468

Notes: 1. The adjustment to segment profit or loss includes selling, general and administrative expenses that are not attributable to any of the reportable segments.

2. Segment profit or loss is adjusted with operating profit shown on the interim non-consolidated statement of income.

Revenue Recognition

Information on revenue from contracts with customers broken down

First six months of FY6/25 (Jul. 1, 2024 – Dec. 31, 2024)

(Thousands of yen)

	Reportable segment					Total
	Collet Chucks	Cutting Tools			Automatic Lathe Cams	
		Fabrication and Regrinding of Special-order Cutting Tools	Regrinding of General-purpose Cutting Tools	Subtotal		
Manufacture of tools	552,561	74,562	-	74,562	6,602	633,726
Other	-	-	161,837	161,837	-	161,837
Revenue from contracts with customers	552,561	74,562	161,837	236,399	6,602	795,563
Other revenue	-	-	-	-	-	-
External sales	552,561	74,562	161,837	236,399	6,602	795,563

First six months of FY6/26 (Jul. 1, 2025 – Dec. 31, 2025)

(Thousands of yen)

	Reportable segment					Total
	Collet Chucks	Cutting Tools			Automatic Lathe Cams	
		Fabrication and Regrinding of Special-order Cutting Tools	Regrinding of General-purpose Cutting Tools	Subtotal		
Manufacture of tools	533,971	77,311	-	77,311	7,569	618,852
Other	-	-	160,915	160,915	-	160,915
Revenue from contracts with customers	533,971	77,311	160,915	238,227	7,569	779,767
Other revenue	-	-	-	-	-	-
External sales	533,971	77,311	160,915	238,227	7,569	779,767

This financial report is solely a translation of “Kessan Tanshin” (in Japanese, including attachments), which has been prepared in accordance with accounting principles and practices generally accepted in Japan, for the convenience of readers who prefer an English translation.