

**Non-consolidated Financial Results for the
Third Quarter of the Fiscal Year Ending June 30, 2026
(Nine Months Ended March 31, 2026)**

[Japanese GAAP]

May 8, 2026

Company name: A-ONE SEIMITSU INC. Listing: Tokyo Stock Exchange
 Stock code: 6156 URL: <https://www.a-one-seimitsu.co.jp/>
 Representative: Tetsuya Hayashi, President
 Contact: Akiko Matsumoto, Director, General Manager of Administration Division
 Tel: +81-(0)42-363-1039
 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 Third Quarter of the Fiscal Year Ending June 30, 2026
(July 1, 2025 to March 31, 2026)**

(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	%
Nine months ended Mar. 31, 2026	1,196	1.3	120	165.0	152	124.5	104	144.8
Nine months ended Mar. 31, 2025	1,181	(1.3)	45	(66.7)	67	(53.2)	42	(56.8)

	Net income per share	Diluted net income per share
	Yen	Yen
Nine months ended Mar. 31, 2026	20.80	-
Nine months ended Mar. 31, 2025	8.52	-

(2) Financial position

	Total assets	Net assets	Equity ratio
	Millions of yen	Millions of yen	%
As of Mar. 31, 2026	7,874	7,212	91.6
As of Jun. 30, 2025	8,058	7,485	92.9

Reference: Shareholders' equity (millions of yen) As of Mar. 31, 2026: 7,212 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 quarterly 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 Mar. 31, 2026:	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 Mar. 31, 2026:	261,774 shares	As of Jun. 30, 2025:	279,772 shares
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3) Average number of outstanding shares during the period

Nine months ended Mar. 31, 2026:	5,030,410 shares	Nine months ended Mar. 31, 2025:	5,018,474 shares
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* Review of the attached quarterly consolidated financial statements by a certified public accountant or auditing firm: None

* 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 3 for forecast assumptions and notes of caution for usage.

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1. Qualitative Information on Quarterly Financial Performance

(1) Explanation of Results of Operations

Although firm consumer spending and capital expenditures supported the Japanese economy during the first nine months of the fiscal year, the conflict in Iran is beginning to have a negative impact on the economy.

The war in Iran that began at the end of February, blockade of the Strait of Hormuz and other accompanying events have created challenges involving crude oil imports. Prices of crude oil and refined products are high and procurement is becoming difficult. However, these appear to be temporary disruptions and there has been no significant downturn of the global economy. Upward pressure on prices is also coming from high energy and food prices caused by other turmoil in the world and by high U.S. tariffs. In Japan, food prices are slowly settling down and actions by the Japanese government are limiting the increase in the cost of crude oil. As a result, although the stock market has been volatile, stock prices have generally returned to a high level. Consumer spending in Japan is firm because of the income effect due to wage increases and the asset effect due to consistently high stock prices. Furthermore, capital expenditures in Japan remain steady as companies make investments for automation and other labor-saving equipment, primarily involving IT systems.

In Japan's manufacturing sector, sales and earnings have been going up and down repeatedly because demand is strong in some categories and weak in others. In the machine tools category, purchases of new machinery for precision microprocessing are increasing because of very strong demand concerning the fabrication of components used in semiconductor manufacturing equipment and inspection equipment, primarily in China. In the automobile industry, production is down slightly as electric vehicle sales decline while sales of hybrid and other gasoline engine vehicles remain firm. In the medical equipment category, sales are strong. However, the interruption of crude oil imports due to the Iran conflict is beginning to impact the production in Japan of manufacturers of plastics, chemicals, petroleum products and other products.

In the collet chucks segment, sales were firm involving components for semiconductor manufacturing and inspection equipment, automobile parts as tariff challenges declined, and machine tools due to exports. Sales remained steady in the medical components category. Orders were slow in January but increased in February and March, the end of the fiscal year of many companies. In China, where semiconductor output is rising, there was an increase in orders for collet chucks used for processing parts for inspection probes. In Japan, there were many orders for individual collet chucks as market conditions went up and down. Sales decreased slightly because most orders were for small numbers of many types of collet chucks. Overall, there was a small increase in segment sales from one year earlier.

As a result, collet chuck sales were 826 million yen, up 0.5% year on year, and segment profit was 305 million yen, up 1.8%.

In the cutting tools segment, there was a small increase in third quarter sales as orders were slow during January, improved somewhat in February and increased in March as many companies reached the end of their fiscal year.

The fabrication and regrinding of special-order cutting tools requires the production of tools with the profiles needed for specific processing specifications. In March, orders increased because of a large volume of processing at manufacturers in Japan. The result was special-order cutting tool sales of 118 million yen, up 8.3%.

General-purpose cutting tools are used for cutting processes in many industries. Companies in Japan are expected to increase the use of regrinding because of high prices and shortages of general-purpose ultra-hard cutting tools caused by tungsten supply problems. Third quarter sales were unchanged from one year earlier, the result of a small increase in March and a low volume of orders in January and February. As a result, sales were up 0.4% to 239 million yen.

Total cutting tool sales were 358 million yen, up 2.9% year on year, and segment profit was 82 million yen compared with a profit of 2 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 11 million yen, up 10.8% year on year, and the segment loss was 1 million yen compared with a loss of 3 million yen a year earlier.

Net sales in the first nine months of the fiscal year ending June 30, 2026 were 1,196 million yen, up 1.3% year on year. Operating profit increased 165.0% to 120 million yen, ordinary profit increased 124.5% to 152 million yen, and net profit increased 144.8% to 104 million yen.

(2) Explanation of Financial Position

Assets

Current assets amounted to 4,561 million yen at the end of the third quarter of the current fiscal year, a decrease of 785 million yen from 5,347 million yen at the end of the previous fiscal year. This is mainly due to decreases of 680 million yen in cash and deposits, 45 million yen in income taxes refund receivable, 27 million yen in notes and accounts receivable - trade, 22 million yen in work in process, 12 million yen in other and 6 million yen in raw materials, which were partially offset by an increase of 10 million yen in prepaid expenses.

Non-current assets amounted to 3,313 million yen, an increase of 601 million yen from 2,711 million yen at the end of the previous fiscal year. This is mainly due to increases of 633 million yen in investment securities, 12 million yen in buildings and structures, 12 million yen in construction in progress, 8 million yen in machinery, equipment and vehicles and 6 million yen in long-term prepaid expenses, which were partially offset by decreases of 63 million yen in deferred tax assets and 8 million yen in intangible assets.

As a result, total assets at the end of the third quarter of the current fiscal year were 7,874 million yen, compared with 8,058 million yen at the end of the previous fiscal year.

Liabilities

Current liabilities amounted to 191 million yen at the end of the third quarter of the current fiscal year, an increase of 84 million yen from 107 million yen at the end of the previous fiscal year. This is mainly due to increases of 38 million yen in accounts payable - other, 27 million yen in income taxes payable, 7 million yen in other, 6 million yen in provision for bonuses for directors (and other officers) and 3 million yen in accounts payable - trade.

Non-current liabilities amounted to 470 million yen, an increase of 5 million yen from 465 million yen at the end of the previous fiscal year. This is mainly due to an increase of 7 million yen in provision for retirement benefits, which was partially offset by decreases of 1 million yen in long-term accounts payable - other and 678 thousand yen in other.

As a result, total liabilities at the end of the third quarter of the current fiscal year were 662 million yen, compared with 573 million yen at the end of the previous fiscal year.

Net assets

Net assets totaled 7,212 million yen, a decrease of 273 million yen from 7,485 million yen at the end of the previous fiscal year. This was mainly due to a decrease of 397 million yen in retained earnings, which was partially offset by increases of 92 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.

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

Examinations concerning the fiscal year sales and earnings forecasts are under way based on an outlook that reflects the dramatic change in the business climate.

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

	(Thousands of yen)	
	FY6/25 (As of Jun. 30, 2025)	Third quarter of FY6/26 (As of Mar. 31, 2026)
Assets		
Current assets		
Cash and deposits	4,676,064	3,995,940
Notes and accounts receivable - trade	277,965	250,727
Finished goods	2,864	1,633
Raw materials	43,552	36,912
Work in process	272,876	250,628
Prepaid expenses	3,540	13,695
Income taxes refund receivable	45,911	-
Other	25,073	12,389
Allowance for doubtful accounts	(448)	(325)
Total current assets	5,347,399	4,561,600
Non-current assets		
Property, plant and equipment		
Buildings and structures, net	195,501	208,500
Machinery, equipment and vehicles, net	266,787	275,282
Construction in progress	-	12,463
Land	333,534	333,534
Other, net	6,185	5,907
Total property, plant and equipment	802,009	835,688
Intangible assets	50,728	42,216
Investments and other assets		
Investment securities	1,560,889	2,194,358
Distressed receivables	457	552
Long-term prepaid expenses	2,405	8,869
Deferred tax assets	295,055	231,988
Other	101	36
Allowance for doubtful accounts	(457)	(552)
Total investments and other assets	1,858,452	2,435,252
Total non-current assets	2,711,190	3,313,158
Total assets	8,058,590	7,874,758
Liabilities		
Current liabilities		
Accounts payable - trade	18,069	21,657
Accounts payable - other	60,331	99,170
Income taxes payable	-	27,829
Provision for bonuses for directors (and other officers)	-	6,070
Other	29,373	37,159
Total current liabilities	107,774	191,887
Non-current liabilities		
Long-term accounts payable - other	92,370	91,169
Provision for retirement benefits	372,004	379,249
Other	1,095	416
Total non-current liabilities	465,469	470,836
Total liabilities	573,243	662,723

	(Thousands of yen)	
	FY6/25 (As of Jun. 30, 2025)	Third quarter of FY6/26 (As of Mar. 31, 2026)
Net assets		
Shareholders' equity		
Share capital	292,500	292,500
Capital surplus	365,296	385,099
Retained earnings	6,812,323	6,414,954
Treasury shares	(189,075)	(176,914)
Total shareholders' equity	7,281,044	6,915,639
Valuation and translation adjustments		
Valuation difference on available-for-sale securities	204,302	296,396
Total valuation and translation adjustments	204,302	296,396
Total net assets	7,485,347	7,212,035
Total liabilities and net assets	8,058,590	7,874,758

(2) Quarterly Non-consolidated Statement of Income
For the Nine-month Period

(Thousands of yen)

	First nine months of FY6/25 (Jul. 1, 2024 – Mar. 31, 2025)	First nine months of FY6/26 (Jul. 1, 2025 – Mar. 31, 2026)
Net sales	1,181,513	1,196,847
Cost of sales	882,294	810,183
Gross profit	299,218	386,663
Selling, general and administrative expenses	253,905	266,599
Operating profit	45,313	120,063
Non-operating income		
Interest income	282	7,678
Interest on securities	11,154	14,198
Dividend income	5,999	7,961
Electricity sale income	596	519
Gain on sale of scraps	1,043	721
Other	4,373	1,370
Total non-operating income	23,450	32,449
Non-operating expenses		
Loss on extinguishment of share-based payment expenses	821	-
Total non-operating expenses	821	-
Ordinary profit	67,942	152,512
Extraordinary income		
Gain on sale of non-current assets	140	-
Total extraordinary income	140	-
Extraordinary losses		
Loss on retirement of non-current assets	0	19
Total extraordinary losses	0	19
Profit before income taxes	68,083	152,493
Income taxes - current	1,445	26,148
Income taxes - deferred	23,896	21,692
Total income taxes	25,341	47,840
Profit	42,742	104,653

(3) Notes to Quarterly Non-consolidated Financial Statements**Going Concern Assumption**

Not applicable.

Significant Changes in Shareholders' Equity

Not applicable.

Segment and Other Information

I. First nine months of FY6/25 (Jul. 1, 2024 – Mar. 31, 2025)

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

	Reportable segment				Adjustment (Note 1)	(Thousands of yen)
	Collet Chucks	Cutting Tools	Automatic Lathe Cams	Total		Amounts shown on quarterly non- consolidated statement of income (Note 2)
Net sales						
External sales	822,790	348,332	10,390	1,181,513	-	1,181,513
Inter-segment sales and transfers	-	-	-	-	-	-
Total	822,790	348,332	10,390	1,181,513	-	1,181,513
Segment profit or loss	300,020	2,689	(3,490)	299,218	(253,905)	45,313

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 quarterly non-consolidated statement of income.

II. First nine months of FY6/26 (Jul. 1, 2025 – Mar. 31, 2026)

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

	Reportable segment				Adjustment (Note 1)	(Thousands of yen)
	Collet Chucks	Cutting Tools	Automatic Lathe Cams	Total		Amounts shown on quarterly non- consolidated statement of income (Note 2)
Net sales						
External sales	826,893	358,443	11,510	1,196,847	-	1,196,847
Inter-segment sales and transfers	-	-	-	-	-	-
Total	826,893	358,443	11,510	1,196,847	-	1,196,847
Segment profit or loss	305,407	82,682	(1,426)	386,663	(266,599)	120,063

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 quarterly non-consolidated statement of income.

Notes to Non-consolidated Statement of Cash Flows

A quarterly non-consolidated statement of cash flows for the first nine months of the fiscal year ending June 30, 2026 has not been prepared. Depreciation (includes amortization expenses related to intangible assets) for the first nine months of each fiscal year is as follows.

	First nine months of FY6/25 (Jul. 1, 2024 – Mar. 31, 2025)	First nine months of FY6/26 (Jul. 1, 2025 – Mar. 31, 2026)
Depreciation	131,199	78,122

Revenue Recognition

Information on revenue from contracts with customers broken down

First nine months of FY6/25 (Jul. 1, 2024 – Mar. 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	822,790	109,779	-	109,779	10,390	942,960
Other	-	-	238,552	238,552	-	238,552
Revenue from contracts with customers	822,790	109,779	238,552	348,332	10,390	1,181,513
Other revenue	-	-	-	-	-	-
External sales	822,790	109,779	238,552	348,332	10,390	1,181,513

First nine months of FY6/26 (Jul. 1, 2025 – Mar. 31, 2026)

(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	826,893	118,845	-	118,845	11,510	957,249
Other	-	-	239,598	239,598	-	239,598
Revenue from contracts with customers	826,893	118,845	239,598	358,443	11,510	1,196,847
Other revenue	-	-	-	-	-	-
External sales	826,893	118,845	239,598	358,443	11,510	1,196,847

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.