# Non-consolidated Financial Results for the Fiscal Year Ended June 30, 2026

**[Japanese GAAP]**

August 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 Annual General Meeting of Shareholders: September 26, 2026
Scheduled date of payment of dividend: September 28, 2026
Scheduled date of filing of Annual Securities Report: September 28, 2026
Preparation of supplementary materials for financial results: None
Holding of financial results meeting: Yes

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

## 1. Non-consolidated Financial Results for the Fiscal Year Ended June 30, 2026 (July 1, 2025 to June 30, 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 | % |
| Fiscal year ended Jun. 30, 2026 | 1,682 | 5.7 | 235 | 178.6 | 287 | 140.1 | 200 | - |
| Fiscal year ended Jun. 30, 2025 | 1,590 | (0.7) | 84 | (48.6) | 119 | (33.1) | (221) | - |

| | Net income per share | Diluted net income per share | Return on equity | Ordinary profit to total assets | Operating profit to net sales |
|---|---|---|---|---|---|
| | Yen | Yen | % | % | % |
| Fiscal year ended Jun. 30, 2026 | 39.84 | - | 2.7 | 3.6 | 14.0 |
| Fiscal year ended Jun. 30, 2025 | (44.09) | - | (2.8) | 1.4 | 5.3 |

Reference: Equity in earnings of affiliates (millions of yen) Fiscal year ended Jun. 30, 2026: -
Fiscal year ended Jun. 30, 2025: -

(2) Financial position

| | Total assets | Net assets | Equity ratio | Net assets per share |
|---|---|---|---|---|
| | Millions of yen | Millions of yen | % | Yen |
| As of Jun. 30, 2026 | 8,121 | 7,403 | 91.2 | 1,469.48 |
| As of Jun. 30, 2025 | 8,058 | 7,485 | 92.9 | 1,491.04 |

Reference: Shareholders' equity (millions of yen) As of Jun. 30, 2026: 7,403 As of Jun. 30, 2025: 7,485

(3) 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 |
|---|---|---|---|---|
| | Millions of yen | Millions of yen | Millions of yen | Millions of yen |
| Fiscal year ended Jun. 30, 2026 | 547 | 281 | (502) | 759 |
| Fiscal year ended Jun. 30, 2025 | 151 | 104 | (501) | 433 |

## 2. Dividends

| | Dividend per share | | | | | Total dividends | Dividend payout ratio | Dividends on equity |
|---|---|---|---|---|---|---|---|---|
| | 1Q-end | 2Q-end | 3Q-end | Year-end | Total | | | |
| | Yen | Yen | Yen | Yen | Yen | Millions of yen | % | % |
| Fiscal year ended Jun. 30, 2025 | - | 0.00 | - | 100.00 | 100.00 | 502 | - | 6.4 |
| Fiscal year ended Jun. 30, 2026 | - | 0.00 | - | 100.00 | 100.00 | 503 | 251.28 | 6.8 |
| Fiscal year ending Jun. 30, 2027 (forecasts) | - | 0.00 | - | 100.00 | 100.00 | | 198.50 | |

## 3. Earnings Forecast for the Fiscal Year Ending June 30, 2027 (July 1, 2026 to June 30, 2027)

(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 | 1,914 | 13.8 | 340 | 44.3 | 362 | 25.9 | 253 | 26.4 | 50.32 |

*** Notes**

(1) 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

(2) Number of issued shares (common shares)

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

| | | | |
|---|---|---|---|
| As of Jun. 30, 2026: | 5,300,000 shares | As of Jun. 30, 2025: | 5,300,000 shares |

2) Number of treasury shares as of the end of the period

| | | | |
|---|---|---|---|
| As of Jun. 30, 2026: | 261,813 shares | As of Jun. 30, 2025: | 279,772 shares |

3) Average number of outstanding shares during the period

| | | | |
|---|---|---|---|
| Fiscal year ended Jun. 30, 2026: | 5,032,358 shares | Fiscal year ended Jun. 30, 2025: | 5,018,911 shares |

* The current financial results are not subject to the audit 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 "1. Overview of Results of Operations, (4) Outlook" on page 4 for forecast assumptions and notes of caution for usage.

Contents of Attachments

## 1. Overview of Results of Operations

### (1) Results of Operations for the Current Fiscal Year

During the current fiscal year, wars and armed conflicts in the Middle East, along with trade tariff issues primarily involving the United States, caused occasional disruptions to global supply chains. Nevertheless, the Japanese economy began to show signs of recovery around March.

Japan's manufacturing sector remained sluggish in July last year, followed by a further slowdown in August due in part to summer holidays at major manufacturers. After bottoming out in January this year, activity began to recover gradually, with machinery utilization rates increasing from March through June.

Semiconductors are used to control virtually all types of machinery and equipment, including those used in AI and data communications, automobiles, aircraft and industrial applications. As semiconductor production and quality have become key sources of national competitiveness, advanced economies and China are competing to enhance semiconductor performance and increase production capacity. Consequently, the market has become more active for semiconductor manufacturing equipment and production facilities, as well as semiconductor-based products. In Japan, investment has also begun in several of the 17 strategic fields designated by the government. Against this backdrop, business sentiment among companies of all sizes, from large companies to small and midsize enterprises, has bottomed out and begun to recover gradually.

On the other hand, wars and conflicts continued in the Middle East and other parts of the world. Fighting involving Iran, Israel and the United States caused shortages of crude oil and raw materials, temporarily slowing production activity in some industries. Although business conditions varied by industry, orders in Japan's manufacturing sector generally showed an upward trend.

Overseas, China continued to expand semiconductor production as part of its drive to strengthen domestic manufacturing. This resulted in increased demand for production equipment and inspection jigs, along with the rapid installation of new equipment. China also purchased a large number of Japanese-made automatic lathes for processing small-diameter components used in probe pins.

In the United States, consumer spending slowed somewhat. However, data center expansion driven by AI demand and related electronic components remained firm, supported by strong demand.

India has considerable potential for manufacturing growth, and production volumes and technological sophistication are expected to increase. However, some uncertainty remains regarding the current outlook. Conditions varied among countries in Southeast Asia and Europe, but activity in these regions was generally unchanged.

Net sales in the fiscal year ended June 30, 2026 were 1,682 million yen, up 5.7% year on year. Operating profit increased 178.6% to 235 million yen, ordinary profit increased 140.1% to 287 million yen, and profit was 200 million yen compared with a loss of 221 million yen a year earlier.

Business segment performance was as follows.

(Collet Chucks)

In the collet chucks segment, A-One Seimitsu's orders increased as machinery utilization rates in Japan's manufacturing sector improved slightly. Demand centered on collet chucks used for intricate processing, mainly for components produced in small and medium-size quantities across a wide range of product types. Consequently, most orders for both standard and special-order products were for only one or two units. Orders began to increase gradually in March and continued to rise moderately through June. Automotive parts production remained steady, demand for semiconductors and electronic components was firm, and demand in the medical equipment category also remained stable. Domestic sales increased 2.4% from one year earlier.

Overseas, semiconductor production remained at a high level in China, Taiwan and South Korea, resulting in increased orders for collet chucks and guide bushings used to process probe pins for semiconductor inspection. Orders also increased for precision small-diameter collet chucks used to process smartphone components. Overseas sales increased 29.6% from one year earlier.

In the collet chucks segment, the procurement of tungsten materials became increasingly difficult from the beginning of the year, causing the price of the cemented carbide used by A-One Seimitsu to rise sharply. As a result, A-One Seimitsu raised collet chuck prices in February. Although material costs increased, higher order volumes and unit selling prices resulted in an increase in sales.

Segment sales were 1,173 million yen, up 6.1% year on year, and segment profit was 452 million yen, up 11.3%.

(Cutting Tools)

Regrinding services for general-purpose cutting tools are used in a wide range of applications, from general to advanced processing. Demand increased as machinery utilization rates in Japan’s manufacturing sector gradually improved from the beginning of the year. However, A-One Seimitsu’s orders remained weak due to price competition with other companies in this sector. As a result, sales were down 1.0% to 322 million yen.

In the market for the fabrication and regrinding of special-order cutting tools used for intricate processing and the processing of unique shapes, A-One Seimitsu’s orders increased due to its ability to meet requirements that other companies could not accommodate and to offer shorter delivery times. The result was a 17.2% increase in sales from the previous fiscal year to 169 million yen.

Segment sales were 492 million yen, up 4.6% year on year, and segment profit was 139 million yen compared with a profit of 13 million yen a year earlier.

(Automatic Lathe Cams)

In the automatic lathe cams segment, we are continuing to supply cams to companies in Japan and other countries that use cam-type automatic lathes in order to fulfill our duty to maintain a reliable supply of these components. In the current fiscal year, orders increased slightly compared with the previous fiscal year due to a modest recovery in demand for mass-produced components processed using cam-type automatic lathes.

Segment sales were 16 million yen, up 12.6% year on year, and segment loss was 941 thousand yen compared with a loss of 3 million yen a year earlier.

**(2) Financial Position for the Current Fiscal Year**

Assets

Current assets amounted to 4,735 million yen at the end of the current fiscal year, a decrease of 612 million yen from 5,347 million yen at the end of the previous fiscal year. This is mainly due to decreases of 571 million yen in cash and deposits, 45 million yen in income taxes refund receivable, 18 million yen in work in process, 15 million yen in consumption taxes receivable and 15 million yen in notes receivable - trade, which were partially offset by increases of 35 million yen in accounts receivable - trade, 11 million yen in raw materials and 9 million yen in other.

Non-current assets amounted to 3,386 million yen, an increase of 675 million yen from 2,711 million yen at the end of the previous fiscal year. This is mainly due to increases of 772 million yen in investment securities, 25 million yen in construction in progress and 15 million yen in buildings, which were partially offset by decreases of 129 million yen in deferred tax assets, 9 million yen in software, 2 million yen in structures and 2 million yen in vehicles.

As a result, total assets at the end of the current fiscal year were 8,121 million yen, compared with 8,058 million yen at the end of the previous fiscal year.

Liabilities

Current liabilities amounted to 237 million yen at the end of the current fiscal year, an increase of 129 million yen from 107 million yen at the end of the previous fiscal year. This is mainly due to increases of 70 million yen in accounts payable - other, 46 million yen in income taxes payable, 5 million yen in accounts payable - trade, 5 million yen in provision for bonuses for directors (and other officers) and 1 million yen in deposits received.

Non-current liabilities amounted to 481 million yen, an increase of 15 million yen from 465 million yen at the end of the previous fiscal year. This is mainly due to an increase of 17 million yen in provision for retirement benefits, which was partially offset by decreases of 1 million yen in long-term accounts payable - other and 904 thousand yen in lease liabilities.

As a result, total liabilities at the end of the current fiscal year were 718 million yen, compared with 573 million yen at the end of the previous fiscal year.

Net assets

Net assets totaled 7,403 million yen, a decrease of 81 million yen from 7,485 million yen at the end of the previous fiscal year. This was mainly due to a decrease of 600 million yen in general reserve, which was partially offset by increases of 298 million yen in retained earnings brought forward, 187 million yen in valuation difference on available-for-sale securities and 19 million yen in gain of treasury share disposal, and a decrease of 12 million yen in treasury shares.

**(3) Cash Flows for the Current Fiscal Year**

Cash and cash equivalents (hereinafter “net cash”) as of the end of the current fiscal year increased by 326 million yen from the end of the previous fiscal year to 759 million yen as the cash generated from operating and investing activities exceeded the cash used in financing activities.

Cash flows from operating activities

Net cash provided by operating activities for the current fiscal year totaled 547 million yen (compared with net cash provided of 151 million yen in the previous fiscal year). Positive cash flows include profit before income taxes of 287 million yen, depreciation of 106 million yen, an increase in accounts payable - other of 67 million yen, interest and dividends received of 43 million yen, income taxes refund of 40 million yen and share-based payment expenses of 20 million yen. Negative factors were an increase in trade receivables of 15 million yen and an increase in accounts receivable - other of 5 million yen.

Cash flows from investing activities

Net cash provided by investing activities for the current fiscal year totaled 281 million yen (compared with net cash provided of 104 million yen in the previous fiscal year). This was mainly due to a net decrease in time deposits of 897 million yen, while there were purchase of investment securities of 500 million yen and purchase of property, plant and equipment of 114 million yen.

Cash flows from financing activities

Net cash used in financing activities for the current fiscal year totaled 502 million yen (compared with net cash used of 501 million yen in the previous fiscal year). This was mainly due to dividends paid of 501 million yen.

**(4) Outlook**

Regarding the outlook for the next fiscal year, issues involving Russia and the Middle East, as well as global trade tariffs, are expected to persist, leaving the economic outlook uncertain. If the supply chain for these resources is disrupted, shortages and rising prices of raw materials could significantly affect the global economy and manufacturing activity.

On the other hand, global production activity is expected to remain strong, supported by demand for advanced semiconductors and AI-related data centers, as well as the increasing sophistication of electronic components. Manufacturers are continuing production to meet a wide range of needs, particularly in fields closely related to everyday life, including medical equipment, special-purpose machinery, automation equipment, automobiles, motorcycles and food-related products.

In this environment, Japan’s public and private sectors, in line with government policies, have been working together to restore and strengthen the competitiveness of domestic manufacturing. After remaining sluggish through last year, the manufacturing sector has gradually recovered since the beginning of this year. Capital investment and production activity are expected to continue increasing, particularly in Japan’s strategic fields.

A-One Seimitsu will seek to capitalize on this trend and secure and expand orders by increasing sales of tools used in precision parts processing and intricate processing, fields in which it can demonstrate its competitive strengths.

Based on this outlook, our earnings forecast for the fiscal year ending in June 2027 is as follows:

| | | |
|---|---|---|
| Net sales | 1,914 million yen | (up 13.8% year on year) |
| Operating profit | 340 million yen | (up 44.3% year on year) |
| Ordinary profit | 362 million yen | (up 25.9% year on year) |
| Profit | 253 million yen | (up 26.4% year on year) |

## 2. Basic Approach to the Selection of Accounting Standards

A-One Seimitsu has applied Japanese GAAP because most of our stakeholders are shareholders, creditors and business partners located in Japan, and we do not foresee any need at this time to procure funds in overseas capital markets.

# 3. Non-consolidated Financial Statements and Notes

## (1) Non-consolidated Balance Sheet

(Thousands of yen)

| | FY6/25 (As of Jun. 30, 2025) | FY6/26 (As of Jun. 30, 2026) |
|---|---|---|
| Assets | | |
| Current assets | | |
| Cash and deposits | 4,676,064 | 4,104,345 |
| Notes receivable - trade | 15,652 | - |
| Accounts receivable - trade | 221,620 | 257,497 |
| Electronically recorded monetary claims - operating | 40,693 | 36,462 |
| Finished goods | 2,864 | 119 |
| Raw materials | 43,552 | 54,817 |
| Work in process | 272,876 | 254,530 |
| Prepaid expenses | 3,540 | 9,181 |
| Income taxes refund receivable | 45,911 | - |
| Consumption taxes receivable | 15,749 | - |
| Other | 9,323 | 19,150 |
| Allowance for doubtful accounts | (448) | (852) |
| Total current assets | 5,347,399 | 4,735,252 |
| Non-current assets | | |
| Property, plant and equipment | | |
| Buildings | 1,442,833 | 1,473,221 |
| Accumulated depreciation | (1,263,112) | (1,277,718) |
| Buildings, net | 179,721 | 195,502 |
| Structures | 113,978 | 113,978 |
| Accumulated depreciation | (98,198) | (100,468) |
| Structures, net | 15,780 | 13,509 |
| Machinery and equipment | 4,225,853 | 4,273,286 |
| Accumulated depreciation | (3,961,300) | (4,008,459) |
| Machinery and equipment, net | 264,552 | 264,826 |
| Vehicles | 4,153 | 4,153 |
| Accumulated depreciation | (1,918) | (4,153) |
| Vehicles, net | 2,235 | 0 |
| Tools, furniture and fixtures | 51,737 | 54,789 |
| Accumulated depreciation | (47,300) | (50,016) |
| Tools, furniture and fixtures, net | 4,436 | 4,773 |
| Leased assets | 5,754 | 5,754 |
| Accumulated depreciation | (4,005) | (4,827) |
| Leased assets, net | 1,749 | 927 |
| Land | 333,534 | 333,534 |
| Construction in progress | - | 25,550 |
| Total property, plant and equipment | 802,009 | 838,624 |
| Intangible assets | | |
| Software | 50,074 | 40,755 |
| Telephone subscription right | 653 | 653 |
| Total intangible assets | 50,728 | 41,409 |
| Investments and other assets | | |
| Investment securities | 1,560,889 | 2,333,053 |
| Distressed receivables | 457 | 481 |
| Long-term prepaid expenses | 2,405 | 7,478 |
| Deferred tax assets | 295,055 | 165,877 |
| Other | 101 | 36 |
| Allowance for doubtful accounts | (457) | (481) |
| Total investments and other assets | 1,858,452 | 2,506,444 |
| Total non-current assets | 2,711,190 | 3,386,478 |
| Total assets | 8,058,590 | 8,121,730 |

(Thousands of yen)

| | FY6/25 (As of Jun. 30, 2025) | FY6/26 (As of Jun. 30, 2026) |
|---|---|---|
| Liabilities | | |
| Current liabilities | | |
| Accounts payable - trade | 18,069 | 23,492 |
| Lease liabilities | 904 | 904 |
| Accounts payable - other | 60,331 | 130,336 |
| Accrued expenses | 16,194 | 16,881 |
| Income taxes payable | - | 46,205 |
| Advances received | 167 | 122 |
| Deposits received | 12,107 | 14,068 |
| Provision for bonuses for directors (and other officers) | - | 5,000 |
| Total current liabilities | 107,774 | 237,010 |
| Non-current liabilities | | |
| Lease liabilities | 1,095 | 190 |
| Provision for retirement benefits | 372,004 | 389,900 |
| Long-term accounts payable - other | 92,370 | 91,122 |
| Total non-current liabilities | 465,469 | 481,213 |
| Total liabilities | 573,243 | 718,224 |
| Net assets | | |
| Shareholders’ equity | | |
| Share capital | 292,500 | 292,500 |
| Capital surplus | | |
| Legal capital surplus | 337,400 | 337,400 |
| Other capital surplus | | |
| Gain of treasury stock disposal | 27,896 | 47,699 |
| Total capital surplus | 365,296 | 385,099 |
| Retained earnings | | |
| Legal retained earnings | 20,000 | 20,000 |
| Other retained earnings | | |
| General reserve | 6,840,000 | 6,240,000 |
| Retained earnings brought forward | (47,676) | 250,803 |
| Total retained earnings | 6,812,323 | 6,510,803 |
| Treasury shares | (189,075) | (176,992) |
| Total shareholders’ equity | 7,281,044 | 7,011,410 |
| Valuation and translation adjustments | | |
| Valuation difference on available-for-sale securities | 204,302 | 392,095 |
| Total valuation and translation adjustments | 204,302 | 392,095 |
| Total net assets | 7,485,347 | 7,403,505 |
| Total liabilities and net assets | 8,058,590 | 8,121,730 |

## (2) Non-consolidated Statement of Income

(Thousands of yen)

| | FY6/25 (Jul. 1, 2024 – Jun. 30, 2025) | FY6/26 (Jul. 1, 2025 – Jun. 30, 2026) |
|---|---|---|
| Net sales | 1,590,845 | 1,682,072 |
| Cost of sales | | |
| Beginning finished goods inventory | 2,357 | 2,864 |
| Cost of products manufactured | 1,174,819 | 1,088,971 |
| Total | 1,177,176 | 1,091,836 |
| Ending finished goods inventory | 2,864 | 119 |
| Total cost of sales | 1,174,312 | 1,091,717 |
| Gross profit | 416,533 | 590,355 |
| Selling, general and administrative expenses | | |
| Advertising expenses | 6,222 | 2,513 |
| Freight and packing costs | 34,563 | 31,904 |
| Remuneration for directors (and other officers) | 62,400 | 63,600 |
| Salaries and allowances | 66,250 | 71,540 |
| Bonuses | 5,598 | 11,270 |
| Welfare expenses | 21,317 | 18,494 |
| Share-based payment expenses | 22,086 | 18,280 |
| Retirement benefit expenses | 5,523 | 6,148 |
| Provision of allowance for doubtful accounts | 711 | 641 |
| Provision for bonuses for directors (and other officers) | - | 5,000 |
| Depreciation | 12,968 | 18,499 |
| Taxes and dues | 9,680 | 14,910 |
| Fee expenses | 22,613 | 22,841 |
| Other | 61,943 | 68,892 |
| Total selling, general and administrative expenses | 331,878 | 354,538 |
| Operating profit | 84,655 | 235,817 |
| Non-operating income | | |
| Interest income | 800 | 10,508 |
| Interest on securities | 14,196 | 20,256 |
| Dividend income | 13,053 | 17,035 |
| Electricity sale income | 806 | 822 |
| Gain on sale of scraps | 1,702 | 1,414 |
| Subsidy income | 3,600 | 600 |
| Other | 1,394 | 1,193 |
| Total non-operating income | 35,554 | 51,829 |
| Non-operating expenses | | |
| Loss on extinguishment of share-based payment expenses | 427 | - |
| Total non-operating expenses | 427 | - |
| Ordinary profit | 119,781 | 287,647 |
| 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 |
| Impairment losses | 446,739 | 34 |
| Total extraordinary losses | 446,739 | 53 |
| Profit before income taxes | (326,817) | 287,593 |
| Income taxes - current | 826 | 42,283 |
| Income taxes - deferred | (106,355) | 44,808 |
| Total income taxes | (105,529) | 87,091 |
| Profit (loss) | (221,288) | 200,502 |

**Manufacturing Statement**

| Category | Note | FY6/25 (Jul. 1, 2024 – Jun. 30, 2025) Amount (Thousands of yen) | FY6/25 Composition (%) | FY6/26 (Jul. 1, 2025 – Jun. 30, 2026) Amount (Thousands of yen) | FY6/26 Composition (%) |
|---|---|---|---|---|---|
| I Material cost | | 120,351 | 10.3 | 123,962 | 11.6 |
| II Labor cost | | 659,408 | 56.1 | 619,585 | 57.9 |
| III Expenses | Note 1 | 394,394 | 33.6 | 327,078 | 30.5 |
| Total manufacturing costs | | 1,174,155 | 100.0 | 1,070,626 | 100.0 |
| Beginning inventory of work in process | | 273,540 | | 272,876 | |
| Total | | 1,447,696 | | 1,343,502 | |
| Ending inventory of work in process | | 272,876 | | 254,530 | |
| Cost of products manufactured | | 1,174,819 | | 1,088,971 | |

Note 1: Major breakdown is as follows:

| Item | FY6/25 (Thousands of yen) | FY6/26 (Thousands of yen) |
|---|---|---|
| Subcontract expenses | 52,428 | 63,767 |
| Depreciation | 169,184 | 88,035 |
| Supplies expenses | 73,415 | 71,558 |
| Electricity expenses | 56,226 | 58,874 |

(Cost accounting)

A-One Seimitsu applies the simple process costing method. Pre-determined costs are used during the fiscal year and the difference is allocated to finished goods, work in process and cost of sales at the end of the fiscal year.

### (3) Non-consolidated Statement of Changes in Net Assets

FY6/25 (Jul. 1, 2024 – Jun. 30, 2025)

(Thousands of yen)

| | Shareholders' equity | | | |
|---|---|---|---|---|
| | Share capital | Capital surplus | | |
| | | Legal capital surplus | Other capital surplus | Total capital surplus |
| | | | Gain of treasury stock disposal | |
| Balance at beginning of period | 292,500 | 337,400 | 19,227 | 356,627 |
| Changes during period | | | | |
| Dividends of surplus | | | | - |
| Profit (loss) | | | | - |
| Reversal of general reserve | | | | - |
| Purchase of treasury shares | | | | - |
| Disposal of treasury shares | | | 8,669 | 8,669 |
| Net changes in items other than shareholders' equity | | | | |
| Total changes during period | - | - | 8,669 | 8,669 |
| Balance at end of period | 292,500 | 337,400 | 27,896 | 365,296 |

| | Shareholders' equity | | | |
|---|---|---|---|---|
| | Retained earnings | | | |
| | Legal retained earnings | Other retained earnings | | Total retained earnings |
| | | General reserve | Retained earnings brought forward | |
| Balance at beginning of period | 20,000 | 7,340,000 | 175,265 | 7,535,265 |
| Changes during period | | | | |
| Dividends of surplus | | | (501,652) | (501,652) |
| Profit (loss) | | | (221,288) | (221,288) |
| Reversal of general reserve | | (500,000) | 500,000 | - |
| Purchase of treasury shares | | | | - |
| Disposal of treasury shares | | | | - |
| Net changes in items other than shareholders' equity | | | | |
| Total changes during period | - | (500,000) | (222,941) | (722,941) |
| Balance at end of period | 20,000 | 6,840,000 | (47,676) | 6,812,323 |

| | Shareholders' equity | | Valuation and translation adjustments | | Total net assets |
|---|---|---|---|---|---|
| | Treasury shares | Total shareholders' equity | Valuation difference on available-for-sale securities | Total valuation and translation adjustments | |
| Balance at beginning of period | (194,566) | 7,989,825 | 198,627 | 198,627 | 8,188,452 |
| Changes during period | | | | | |
| Dividends of surplus | | (501,652) | | - | (501,652) |
| Profit (loss) | | (221,288) | | - | (221,288) |
| Reversal of general reserve | | - | | - | - |
| Purchase of treasury shares | | | | | - |
| Disposal of treasury shares | 5,490 | 14,160 | | - | 14,160 |
| Net changes in items other than shareholders' equity | | | 5,675 | 5,675 | 5,675 |
| Total changes during period | 5,490 | (708,781) | 5,675 | 5,675 | (703,105) |
| Balance at end of period | (189,075) | 7,281,044 | 204,302 | 204,302 | 7,485,347 |

FY6/26 (Jul. 1, 2025 – Jun. 30, 2026)

(Thousands of yen)

| | Shareholders' equity | | | |
|---|---|---|---|---|
| | Share capital | Capital surplus | | |
| | | Legal capital surplus | Other capital surplus<br>Gain of treasury stock disposal | Total capital surplus |
| Balance at beginning of period | 292,500 | 337,400 | 27,896 | 365,296 |
| Changes during period | | | | |
| Dividends of surplus | | | | - |
| Profit (loss) | | | | - |
| Reversal of general reserve | | | | - |
| Purchase of treasury shares | | | | - |
| Disposal of treasury shares | | | 19,803 | 19,803 |
| Net changes in items other than shareholders' equity | | | | |
| Total changes during period | - | - | 19,803 | 19,803 |
| Balance at end of period | 292,500 | 337,400 | 47,699 | 385,099 |

| | Shareholders' equity | | | |
|---|---|---|---|---|
| | Retained earnings | | | |
| | Legal retained earnings | Other retained earnings<br>General reserve | Other retained earnings<br>Retained earnings brought forward | Total retained earnings |
| Balance at beginning of period | 20,000 | 6,840,000 | (47,676) | 6,812,323 |
| Changes during period | | | | |
| Dividends of surplus | | | (502,022) | (502,022) |
| Profit (loss) | | | 200,502 | 200,502 |
| Reversal of general reserve | | (600,000) | 600,000 | - |
| Purchase of treasury shares | | | | - |
| Disposal of treasury shares | | | | - |
| Net changes in items other than shareholders' equity | | | | |
| Total changes during period | - | (600,000) | 298,480 | (301,519) |
| Balance at end of period | 20,000 | 6,240,000 | 250,803 | 6,510,803 |

| | Shareholders' equity | | Valuation and translation adjustments | | Total net assets |
|---|---|---|---|---|---|
| | Treasury shares | Total shareholders' equity | Valuation difference on available-for-sale securities | Total valuation and translation adjustments | |
| Balance at beginning of period | (189,075) | 7,281,044 | 204,302 | 204,302 | 7,485,347 |
| Changes during period | | | | | |
| Dividends of surplus | | (502,022) | | - | (502,022) |
| Profit (loss) | | 200,502 | | - | 200,502 |
| Reversal of general reserve | | - | | - | - |
| Purchase of treasury shares | (81) | (81) | | - | (81) |
| Disposal of treasury shares | 12,164 | 31,968 | | - | 31,968 |
| Net changes in items other than shareholders' equity | | | 187,792 | 187,792 | 187,792 |
| Total changes during period | 12,082 | (269,633) | 187,792 | 187,792 | (81,841) |
| Balance at end of period | (176,992) | 7,011,410 | 392,095 | 392,095 | 7,403,505 |

**(4) Non-consolidated Statement of Cash Flows**

(Thousands of yen)

| | FY6/25 (Jul. 1, 2024 – Jun. 30, 2025) | FY6/26 (Jul. 1, 2025 – Jun. 30, 2026) |
|---|---|---|
| Cash flows from operating activities | | |
| Profit (loss) before income taxes | (326,817) | 287,593 |
| Depreciation | 182,152 | 106,535 |
| Impairment losses | 446,739 | 34 |
| Amortization of long-term prepaid expenses | 1,007 | 847 |
| Share-based payment expenses | 56,415 | 20,412 |
| Loss on retirement of non-current assets | 0 | 19 |
| Loss on extinguishment of share-based payment expenses | 427 | - |
| Gain on sale of non-current assets | 140 | - |
| Increase (decrease) in allowance for doubtful accounts | 711 | 427 |
| Increase (decrease) in provision for bonuses for directors (and other officers) | (4,380) | 5,000 |
| Increase (decrease) in provision for retirement benefits | (33,876) | 17,896 |
| Interest and dividend income | (28,051) | (47,799) |
| Decrease (increase) in trade receivables | 7,675 | (15,994) |
| Decrease (increase) in inventories | (2,658) | 9,825 |
| Decrease (increase) in accounts receivable - other | - | (5,600) |
| Increase (decrease) in trade payables | 3,218 | 5,423 |
| Increase (decrease) in accounts payable - other | (33,286) | 67,335 |
| Other, net | (69,818) | 11,423 |
| Subtotal | 199,600 | 463,379 |
| Interest and dividends received | 23,760 | 43,234 |
| Income taxes refund (paid) | (71,922) | 40,435 |
| Net cash provided by (used in) operating activities | 151,438 | 547,048 |
| Cash flows from investing activities | | |
| Net decrease (increase) in time deposits | 995,703 | 897,928 |
| Purchase of property, plant and equipment | (203,304) | (114,197) |
| Purchase of intangible assets | (10,722) | (2,380) |
| Purchase of investment securities | (675,955) | (500,000) |
| Proceeds from sale of property, plant and equipment | 90 | - |
| Other, net | (1,060) | 125 |
| Net cash provided by (used in) investing activities | 104,751 | 281,475 |
| Cash flows from financing activities | | |
| Purchase of treasury shares | - | (81) |
| Dividends paid | (500,820) | (501,329) |
| Repayments of lease liabilities | (904) | (904) |
| Net cash provided by (used in) financing activities | (501,725) | (502,315) |
| Net increase (decrease) in cash and cash equivalents | (245,535) | 326,209 |
| Cash and cash equivalents at beginning of period | 678,924 | 433,389 |
| Cash and cash equivalents at end of period | 433,389 | 759,598 |

## (5) Notes to Non-consolidated Financial Statements

### Going Concern Assumption

Not applicable.

### Changes in Accounting Policies

Not applicable.

### Reclassifications

Non-consolidated Balance Sheet

“Electronically recorded monetary claims - operating,” which was included in “Notes receivable - trade” under current assets in the previous fiscal year, is presented separately from the current fiscal year due to an increase in its monetary materiality. To conform to this change, the financial statements for the previous fiscal year are reclassified.

As a result, “Notes receivable - trade” of 56,345 thousand yen under current assets presented in the previous fiscal year’s non-consolidated balance sheet is reclassified and divided into “Notes receivable - trade” of 15,652 thousand yen and “Electronically recorded monetary claims - operating” of 40,693 thousand yen.

**Revenue Recognition**

1. Information on revenue from contracts with customers broken down

FY6/25 (Jul. 1, 2024 – Jun. 30, 2025)

(Thousands of yen)

| | Reportable segment | | | | | Total |
|---|---|---|---|---|---|---|
| | | Cutting Tools | | | | |
| | Collet Chucks | Fabrication and Regrinding of Special-order Cutting Tools | Regrinding of General-purpose Cutting Tools | Subtotal | Automatic Lathe Cams | |
| Manufacture of tools | 1,106,068 | 144,814 | - | 144,814 | 14,344 | 1,265,227 |
| Other | - | - | 325,618 | 325,618 | - | 325,618 |
| Revenue from contracts with customers | 1,106,068 | 144,814 | 325,618 | 470,433 | 14,344 | 1,590,845 |
| Other revenue | - | - | - | - | - | - |
| External sales | 1,106,068 | 144,814 | 325,618 | 470,433 | 14,344 | 1,590,845 |

FY6/26 (Jul. 1, 2025 – Jun. 30, 2026)

(Thousands of yen)

| | Reportable segment | | | | | Total |
|---|---|---|---|---|---|---|
| | | Cutting Tools | | | | |
| | Collet Chucks | Fabrication and Regrinding of Special-order Cutting Tools | Regrinding of General-purpose Cutting Tools | Subtotal | Automatic Lathe Cams | |
| Manufacture of tools | 1,173,794 | 169,759 | - | 169,759 | 16,152 | 1,359,706 |
| Other | - | - | 322,366 | 322,366 | - | 322,366 |
| Revenue from contracts with customers | 1,173,794 | 169,759 | 322,366 | 492,125 | 16,152 | 1,682,072 |
| Other revenue | - | - | - | - | - | - |
| External sales | 1,173,794 | 169,759 | 322,366 | 492,125 | 16,152 | 1,682,072 |

2. Information concerning the basis for revenue from contracts with customers

As described in “3. Non-consolidated Financial Statements and Notes, (5) Notes to Non-consolidated Financial Statements.”

3. Relationship between fulfillment of contractual obligations to customers and the associated cash flows and information about revenue expected to be recognized in subsequent fiscal years, and timing of recognition, due to contracts with customers as of the end of June 2026

(1) Contractual assets and contractual liabilities, etc.

This information is omitted because the amounts of these assets and liabilities are immaterial.

(2) Transaction prices allocated to contractual obligations

Information about transaction prices allocated to remaining contractual obligations is omitted because there are no contracts with a period of more than one year.

**Segment and Other Information**

Segment information

1. Overview of reportable segment

(1) Method of determining the reportable segments

Segments used for financial reporting are the constituent units of A-One Seimitsu for which separate financial information is available and for which the Board of Directors performs periodic studies for the purposes of determining the allocation of resources and evaluating performance.

There are three reportable segments: Collet Chucks, Cutting Tools, and Automatic Lathe Cams. Each segment is responsible for planning and other decision-making regarding its products and services.

(2) Products and services by each reportable segment

The Collet Chucks segment manufactures and sells collet chucks for small automatic lathes, general-purpose industrial machinery and specialized machinery. The Cutting Tools segment regrinds blades used in cutting processing and manufactures and regrinds specialty cutting tools. The Automatic Lathe Cams segment manufactures and sells cams used in small automatic lathes and specialized machinery.

2. Information related to net sales, profit or loss, assets, liabilities and other items for each reportable segment

FY6/25 (Jul. 1, 2024 – Jun. 30, 2025)

(Thousands of yen)

| | Reportable segment | | | | Adjustment (Note 1) | Amounts shown on non-consolidated financial statements (Note 2) |
|---|---|---|---|---|---|---|
| | Collet Chucks | Cutting Tools | Automatic Lathe Cams | Total | | |
| Net sales | | | | | | |
| External sales | 1,106,068 | 470,433 | 14,344 | 1,590,845 | - | 1,590,845 |
| Inter-segment sales and transfers | - | - | - | - | - | - |
| Total | 1,106,068 | 470,433 | 14,344 | 1,590,845 | - | 1,590,845 |
| Segment profit or loss | 406,498 | 13,545 | (3,510) | 416,533 | (331,878) | 84,655 |
| Segment assets | 971,482 | 186,359 | 14,623 | 1,172,465 | 6,886,124 | 8,058,590 |
| Other items | | | | | | |
| Depreciation | 77,667 | 91,422 | 94 | 169,184 | 12,968 | 182,152 |
| Impairment losses | - | 446,633 | 106 | 446,739 | - | 446,739 |
| Increase in property, plant and equipment and intangible assets | 157,306 | 128,458 | - | 285,765 | 59,721 | 345,486 |

Notes: 1. Adjustment includes followings:

(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) The adjustment to segment assets is corporate assets that are not allocated to any of the reportable segments and mainly consist of cash and deposits and investment securities.

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

3. Impairment losses of 446,633 thousand yen was recognized in the cutting tools segment. Capital expenditures were made for the purpose of increasing orders for the fabrication of special-order cutting tools. However, orders were sluggish and expenses increased, resulting in a decline in the profitability of the special-order cutting tools business. As a result, impairment losses on non-current assets that is based on a conservative estimate of future cash flows was recognized in accordance with the Accounting Standard for Impairment of Non-current Assets.

FY6/26 (Jul. 1, 2025 – Jun. 30, 2026)

(Thousands of yen)

| | Reportable segment | | | | Adjustment (Note 1) | Amounts shown on non-consolidated financial statements (Note 2) |
|---|---|---|---|---|---|---|
| | Collet Chucks | Cutting Tools | Automatic Lathe Cams | Total | | |
| Net sales | | | | | | |
| External sales | 1,173,794 | 492,125 | 16,152 | 1,682,072 | - | 1,682,072 |
| Inter-segment sales and transfers | - | - | - | - | - | - |
| Total | 1,173,794 | 492,125 | 16,152 | 1,682,072 | - | 1,682,072 |
| Segment profit or loss | 452,281 | 139,014 | (941) | 590,355 | (354,538) | 235,817 |
| Segment assets | 817,588 | 179,290 | 7,528 | 1,004,407 | 7,117,322 | 8,121,730 |
| Other items | | | | | | |
| Depreciation | 81,586 | 6,419 | 29 | 88,035 | 18,499 | 106,535 |
| Impairment losses | - | - | 34 | 34 | - | 34 |
| Increase in property, plant and equipment and intangible assets | 80,793 | 46,035 | 72 | 126,901 | 6,983 | 133,884 |

Notes: 1. Adjustment includes followings:
(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) The adjustment to segment assets is corporate assets that are not allocated to any of the reportable segments and mainly consist of cash and deposits and investment securities.
2. Segment profit or loss is adjusted to be consistent with operating profit shown on the non-consolidated statement of income.

Related information

FY6/25 (Jul. 1, 2024 – Jun. 30, 2025)

1. Information by product or service

This information is omitted because the same information is disclosed in the segment information.

2. Information by region

(1) Net sales

(Thousands of yen)

| Japan | Asia | Total |
|---|---|---|
| 1,437,587 | 153,257 | 1,590,845 |

Note: Classification of net sales is based on the location of customers and categorized by country or region.

(2) Property, plant and equipment

Not applicable because there are no property, plant and equipment outside Japan.

3. Information by major client

No information is provided because no specific external customer accounts for 10% or more of net sales in the non-consolidated statement of income.

FY6/26 (Jul. 1, 2025 – Jun. 30, 2026)

1. Information by product or service

This information is omitted because the same information is disclosed in the segment information.

2. Information by region

(1) Net sales

(Thousands of yen)

| Japan | Asia | Total |
|---|---|---|
| 1,483,306 | 198,766 | 1,682,072 |

Note: Classification of net sales is based on the location of customers and categorized by country or region.

(2) Property, plant and equipment
Not applicable because there are no property, plant and equipment outside Japan.

3. Information by major client
No information is provided because no specific external customer accounts for 10% or more of net sales in the non-consolidated statement of income.

Information related to impairment losses on non-current assets for each reportable segment
This information is omitted because the same information is disclosed in the segment information.

Information related to goodwill amortization and the unamortized balance for each reportable segment
Not applicable.

Information related to gain on bargain purchase for each reportable segment
Not applicable.

**Per-share Information**

(Yen)

| | FY6/25 (Jul. 1, 2024 – Jun. 30, 2025) | FY6/26 (Jul. 1, 2025 – Jun. 30, 2026) |
|---|---|---|
| Net assets per share | 1,491.04 | 1,469.48 |
| Net income (loss) per share | (44.09) | 39.84 |

Notes: 1. Diluted net income per share is not presented because there are no potential shares with dilutive effects.
2. The basis for calculating net income per share is as follows.

(Thousands of yen, unless otherwise stated)

| | FY6/25 (Jul. 1, 2024 – Jun. 30, 2025) | FY6/26 (Jul. 1, 2025 – Jun. 30, 2026) |
|---|---|---|
| Net income per share | | |
| Profit (loss) | (221,288) | 200,502 |
| Amount not attributable to common shareholders | - | - |
| Profit (loss) attributable to common shares | (221,288) | 200,502 |
| Average number of common shares outstanding during the period (shares) | 5,018,911 | 5,032,358 |

3. The basis for calculating net assets per share is as follows.

(Thousands of yen, unless otherwise stated)

| | FY6/25 (As of Jun. 30, 2025) | FY6/26 (As of Jun. 30, 2026) |
|---|---|---|
| Total net assets | 7,485,347 | 7,403,505 |
| Deduction on total net assets | - | - |
| Net assets applicable to common shares at end of period | 7,485,347 | 7,403,505 |
| Number of common shares used in calculation of net assets per share at end of period (shares) | 5,020,228 | 5,038,187 |

**Material Subsequent Events**

Not applicable.