

**Non-consolidated Financial Results for the
First Quarter of the Fiscal Year Ending June 30, 2025
(Three Months Ended September 30, 2025)**

[Japanese GAAP]

November 7, 2025

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 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 First Quarter of the Fiscal Year Ending June 30, 2026

(July 1, 2025 to September 30, 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	%
Three months ended Sep. 30, 2025	383	(3.1)	37	160.9	44	103.2	30	101.4
Three months ended Sep. 30, 2024	395	(2.1)	14	(76.6)	22	(64.3)	15	(63.9)

	Net income per share	Diluted net income per share
	Yen	Yen
Three months ended Sep. 30, 2025	6.05	-
Three months ended Sep. 30, 2024	3.01	-

(2) Financial position

	Total assets	Net assets	Equity ratio
	Millions of yen	Millions of yen	%
As of Sep. 30, 2025	7,700	7,055	91.6
As of Jun. 30, 2025	8,058	7,485	92.9

Reference: Shareholders' equity (millions of yen)

As of Sep. 30, 2025: 7,055

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	-				
Fiscal year ending Jun. 30, 2026 (forecasts)		0.00	-	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 Sep. 30, 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 Sep. 30, 2025:	279,772 shares	As of Jun. 30, 2025:	279,772 shares
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3) Average number of outstanding shares during the period

Three months ended Sep. 30, 2025:	5,020,228 shares	Three months ended Sep. 30, 2024:	5,015,569 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

The Japanese economy slowly declined during the first quarter as the outlook for the economy became even more uncertain.

In the United States, consumer spending was firm among people who invest a large share of their savings in stocks and mutual funds as the U.S. stock market moved up again. Demand involving AI is strong, resulting in higher sales of computers and electronic components. Some aircraft and automobile companies are increasing output as total output in the manufacturing sector increases.

In China, signs of a recovery are emerging after several years of slow growth. However, the prolonged real estate sector downturn and high unemployment of young people are holding down consumer spending. Exports to the United States fell because of a big increase in U.S. tariffs. Despite this decline, China's manufacturing sector recovered somewhat mainly because of a rush to ship goods prior to the tariff hikes, circumvention exports of intermediate materials to Southeast Asia and other regions, and a small increase in exports to the EU and Africa.

Many companies are revising business plans because U.S. tariff hikes are forcing manufacturers worldwide to reduce production, reexamine planned locations for new factories, and take other actions. Negative effects on the global economy of the tariff hikes are starting to appear, such as higher prices of imported goods and a decline in the desire of consumers to purchase these goods.

In Japan, the tariff hikes are lowering sales of major manufacturers where exports and overseas production are a high percentage of sales. In September, output of major Japanese manufacturers increased somewhat because the yen is continuing to weaken and the U.S. economy is still relatively healthy. Although there are some positive signs, the outlook continues to become more uncertain. Major manufacturers are reducing capital expenditures and orders placed with their suppliers. As a result, the performance of some small and midsize manufacturers in Japan has become even worse.

In the collet chucks segment, orders received were low in July and August as major manufacturers reduced output because of uncertainty about the global economic outlook. In September, orders increased due to an upturn in production in Japan supported by higher output in the U.S. of electronic components and communication equipment associated with AI, aircraft, automobiles and other products.

As a result, collet chuck sales were 263 million yen, down 5.1% year on year, and profit was 98 million yen, down 0.3%.

In the cutting tools segment, orders were sluggish in July and August mainly because major manufacturers reduced output and operations stopped during the summer vacation period. In September, orders increased slightly due to activity in some categories. Despite the negative impact of automobile tariffs, automakers produced a large volume of vehicles and orders for cutting tools were somewhat firm. The machinery and equipment sector was weak because major manufacturers held down capital expenditures in Japan. Furthermore, the pace of the semiconductor production recovery slowed down.

In this challenging business climate, there was a certain level of orders for the fabrication and regrinding of special-order cutting tools. However, the utilization rate of production machinery in Japan has not increased. The result was special-order cutting tool sales of 37 million yen, up 2.2%.

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 0.1% to 79 million yen.

Total cutting tool sales were 116 million yen, up 0.6% year on year, and profit was 25 million yen compared with a loss of 3 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 cam-type automatic lathes.

Automatic lathe cams sales were 3 million yen, up 41.5% year on year, and the loss was 735 thousand yen compared with a loss of 919 thousand yen a year earlier.

Net sales in the first quarter of the fiscal year ending June 30, 2026 were 383 million yen, down 3.1% year on year. Operating profit increased 160.9% to 37 million yen, ordinary profit increased 103.2% to 44 million yen, and net profit increased 101.4% to 30 million yen.

(2) Explanation of Financial Position

Assets

Current assets amounted to 4,957 million yen at the end of the first quarter of the current fiscal year, a decrease of 389 million yen from 5,347 million yen at the end of the previous fiscal year. This is mainly due to decreases of 321 million yen in cash and deposits, 41 million yen in income taxes refund receivable, 32 million yen in notes and accounts receivable - trade and 3 million yen in work in process, which were partially offset by increases of 10 million yen in other and 1 million yen in raw materials.

Non-current assets amounted to 2,742 million yen, an increase of 31 million yen from 2,711 million yen at the end of the previous fiscal year. This is mainly due to increases of 60 million yen in investment securities and 2 million yen in machinery, equipment and vehicles, which were partially offset by decreases of 25 million yen in deferred tax assets, 2 million yen in buildings and structures and 2 million yen in intangible assets.

As a result, total assets at the end of the first quarter of the current fiscal year were 7,700 million yen, compared with 8,058 million yen at the end of the previous fiscal year.

Liabilities

Current liabilities amounted to 182 million yen at the end of the first quarter of the current fiscal year, an increase of 74 million yen from 107 million yen at the end of the previous fiscal year. This is mainly due to increases of 63 million yen in accounts payable - other, 11 million yen in income taxes payable and 2 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 462 million yen, a decrease of 3 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, 1 million yen in provision for retirement benefits and 226 thousand yen in other.

As a result, total liabilities at the end of the first quarter of the current fiscal year were 644 million yen, compared with 573 million yen at the end of the previous fiscal year.

Net assets

Net assets totaled 7,055 million yen, a decrease of 429 million yen from 7,485 million yen at the end of the previous fiscal year. This was mainly due to a decrease of 471 million yen in retained earnings, which was partially offset by an increase of 41 million yen in valuation difference on available-for-sale securities.

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

	(Thousands of yen)	
	FY6/25 (As of Jun. 30, 2025)	First quarter of FY6/26 (As of Sep. 30, 2025)
Assets		
Current assets		
Cash and deposits	4,676,064	4,354,632
Notes and accounts receivable - trade	277,965	245,452
Finished goods	2,864	2,836
Raw materials	43,552	45,059
Work in process	272,876	269,253
Prepaid expenses	3,540	532
Income taxes refund receivable	45,911	4,756
Other	25,073	35,456
Allowance for doubtful accounts	(448)	(321)
Total current assets	5,347,399	4,957,660
Non-current assets		
Property, plant and equipment		
Buildings and structures, net	195,501	192,521
Machinery, equipment and vehicles, net	266,787	268,996
Land	333,534	333,534
Other, net	6,185	6,051
Total property, plant and equipment	802,009	801,104
Intangible assets	50,728	47,822
Investments and other assets		
Investment securities	1,560,889	1,621,531
Long-term prepaid expenses	2,405	2,192
Deferred tax assets	295,055	270,027
Other	559	644
Allowance for doubtful accounts	(457)	(557)
Total investments and other assets	1,858,452	1,893,837
Total non-current assets	2,711,190	2,742,765
Total assets	8,058,590	7,700,425
Liabilities		
Current liabilities		
Accounts payable - trade	18,069	15,743
Accounts payable - other	60,331	124,256
Income taxes payable	-	11,096
Provision for bonuses for directors (and other officers)	-	2,460
Other	29,373	29,160
Total current liabilities	107,774	182,717
Non-current liabilities		
Long-term accounts payable - other	92,370	90,770
Provision for retirement benefits	372,004	370,510
Other	1,095	869
Total non-current liabilities	465,469	462,149
Total liabilities	573,243	644,866

	(Thousands of yen)	
	FY6/25	First quarter of FY6/26
	(As of Jun. 30, 2025)	(As of Sep. 30, 2025)
Net assets		
Shareholders' equity		
Share capital	292,500	292,500
Capital surplus	365,296	365,296
Retained earnings	6,812,323	6,340,692
Treasury shares	(189,075)	(189,075)
Total shareholders' equity	7,281,044	6,809,413
Valuation and translation adjustments		
Valuation difference on available-for-sale securities	204,302	246,145
Total valuation and translation adjustments	204,302	246,145
Total net assets	7,485,347	7,055,559
Total liabilities and net assets	8,058,590	7,700,425

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

	(Thousands of yen)	
	First three months of FY6/25 (Jul. 1, 2024 – Sep. 30, 2024)	First three months of FY6/26 (Jul. 1, 2025 – Sep. 30, 2025)
Net sales	395,752	383,504
Cost of sales	302,027	260,746
Gross profit	93,725	122,757
Selling, general and administrative expenses	79,419	85,428
Operating profit	14,305	37,328
Non-operating income		
Interest income	89	3,206
Interest on securities	3,556	3,624
Electricity sale income	283	241
Gain on sale of scraps	78	79
Subsidy income	3,600	-
Other	481	305
Total non-operating income	8,089	7,457
Non-operating expenses		
Loss on extinguishment of share-based compensation expenses	351	-
Total non-operating expenses	351	-
Ordinary profit	22,043	44,786
Profit before income taxes	22,043	44,786
Income taxes - current	17,977	8,165
Income taxes - deferred	(11,027)	6,229
Total income taxes	6,950	14,394
Profit	15,093	30,392

(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 three months of FY6/25 (Jul. 1, 2024 – Sep. 30, 2024)**

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

	Reportable segment				Adjustment (Note 1)	(Thousands of yen) Amounts shown on quarterly non- consolidated statement of income (Note 2)
	Collet Chucks	Cutting Tools	Automatic Lathe Cams	Total		
Net sales						
External sales	277,501	115,645	2,605	395,752	-	395,752
Inter-segment sales and transfers	-	-	-	-	-	-
Total	277,501	115,645	2,605	395,752	-	395,752
Segment profit or loss	98,403	(3,758)	(919)	93,725	(79,419)	14,305

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 three months of FY6/26 (Jul. 1, 2025 – Sep. 30, 2025)

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

	Reportable segment				Adjustment (Note 1)	(Thousands of yen) Amounts shown on quarterly non- consolidated statement of income (Note 2)
	Collet Chucks	Cutting Tools	Automatic Lathe Cams	Total		
Net sales						
External sales	263,441	116,376	3,685	383,504	-	383,504
Inter-segment sales and transfers	-	-	-	-	-	-
Total	263,441	116,376	3,685	383,504	-	383,504
Segment profit or loss	98,111	25,381	(735)	122,757	(85,428)	37,328

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 three months of the fiscal year ending June 30, 2026 have not been prepared. Depreciation (includes amortization expenses related to intangible assets) for the first three months of each fiscal year is as follows.

	First three months of FY6/25 (Jul. 1, 2024 – Sep. 30, 2024)	First three months of FY6/26 (Jul. 1, 2025 – Sep. 30, 2025)
Depreciation	39,719	24,849

Revenue Recognition

Information on revenue from contracts with customers broken down

First three months of FY6/25 (Jul. 1, 2024 – Sep. 30, 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	277,501	36,252	-	36,252	2,605	316,359
Other	-	-	79,393	79,393	-	79,393
Revenue from contracts with customers	277,501	36,252	79,393	115,645	2,605	395,752
Other revenue	-	-	-	-	-	-
External sales	277,501	36,252	79,393	115,645	2,605	395,752

First three months of FY6/26 (Jul. 1, 2025 – Sep. 30, 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	263,441	37,041	-	37,041	3,685	304,169
Other	-	-	79,334	79,334	-	79,334
Revenue from contracts with customers	263,441	37,041	79,334	116,376	3,685	383,504
Other revenue	-	-	-	-	-	-
External sales	263,441	37,041	79,334	116,376	3,685	383,504

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.