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(For reference purposes only)



Consolidated Financial Results for the 2nd Quarter of the Fiscal Year Ending March 31, 2026 [Japanese Standard]

November 14, 2025
Stock exchange: Tokyo

Listed company name: AIDA ENGINEERING, LTD.

Stock code: 6118 (URL <https://www.aida.co.jp/en/>)

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Scheduled date of filing semi-annual securities report: November 14, 2025

Scheduled date of beginning dividend payment: —

Preparation of supplemental explanatory materials: Yes

Holding of financial results briefing: Yes (for securities analysts and institutional investors)

(Figures are rounded down to the nearest million yen)

1. Consolidated Results for 2nd Quarter of the Fiscal Year Ending March 31, 2026 (April 1, 2025 to September 30, 2025)

(1) Consolidated Financial Results

(Percentages represent change compared to the previous period)

	Net sales		Operating income		Ordinary income		Net income attributable to owners of parent	
	Millions of yen	%	Millions of yen	%	Millions of yen	%	Millions of yen	%
Six months ended September 30, 2025	38,688	3.2	3,076	6.8	3,159	17.6	2,637	12.4
Six months ended September 30, 2024	37,506	8.5	2,881	101.8	2,685	83.8	2,346	104.3

Note: Comprehensive income: Six months ended September 30, 2025 3,592 million yen (76.4%)

Six months ended September 30, 2024 2,036 million yen (-36.5%)

	Net income per share	Diluted net income per share
	Yen	Yen
Six months ended September 30, 2025	47.46	47.39
Six months ended September 30, 2024	40.60	40.54

(2) Consolidated Financial Position

	Total assets	Net assets	Shareholders' equity ratio	Net assets per share
	Millions of yen	Millions of yen	%	Yen
As of September 30, 2025	120,863	81,946	67.7	1,507.15
As of March 31, 2025	122,862	83,637	68.0	1,452.01

Reference: Shareholders' equity As of September 30, 2025 81,854 million yen

As of March 31, 2025 83,546 million yen

2. Cash Dividends

	Cash dividends per share				
	1Q End	2Q End	3Q End	Year-end	Total
	Yen	Yen	Yen	Yen	Yen
Year ended March 31, 2025	—	—	—	37.00	37.00
Year ending March 31, 2026	—	—			
Year ending March 31, 2026 (forecast)			—	37.00	37.00

Note: Revision of dividend forecast for this period: None

3. Forecasts of Consolidated Results for the Fiscal Year Ending March 31, 2026 (April 1, 2025 to March 31, 2026)
(Percentages represent change compared to the previous corresponding period)

	Net sales		Operating income		Ordinary income		Net income attributable to owners of parent		Net income per share
	Millions of yen	%	Millions of yen	%	Millions of yen	%	Millions of yen	%	Yen
Full year	80,000	5.3	5,800	4.9	6,000	7.9	4,800	(5.9)	87.36

Note: Revision of forecasts of consolidated results: Yes

Notes

(1) Significant changes in the scope of consolidation during the period: Yes

Newly included: 1 company (HMS Products Co.)

(2) Application of special accounting treatment used in preparation of the semi-annual consolidated financial statements: Yes

Note: Please refer to “(Accounting Policies Adopted Specially for the Preparation of Semi-annual Consolidated Financial Statements)” in “(4) Notes to Semi-annual Consolidated Financial Statements” on page 10 for details.

(3) Changes in accounting policies, changes in accounting estimates and retrospective restatement

1. Changes in accounting policies due to revisions of accounting standards: None
2. Changes in accounting policies other than “1”: None
3. Changes in accounting estimates: None
4. Retrospective restatement: None

(4) Number of issued shares (common shares)

1. Total number of issued shares at the end of the period (including treasury shares)

As of September 30, 2025 63,962,021 shares

As of March 31, 2025 67,204,621 shares

2. Total number of treasury shares at the end of the period

As of September 30, 2025 9,651,132 shares

As of March 31, 2025 9,665,994 shares

3. Average number of shares outstanding during the period

Six months ended September 30, 2025 55,581,587 shares

Six months ended September 30, 2024 57,807,087 shares

Semi-annual financial results reports are exempt from review conducted by certified public accountants or an audit corporation.

Statement for proper use of business forecast and other special remarks:

(Note on forward-looking statements)

The above forecasts and those presented in appended material are based on the information presently available. Actual results may differ from these forecasts due to changes in various factors. For the assumptions used as a basis for the business forecast and notes for using the forecast, please refer to “(3) Consolidated Financial Results Forecast and Other Forward-Looking Information” on page 4 of the attachments.

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1. Overview of Operating Results, Etc.

(1) Overview of Operating Results

During the six months ended September 30, 2025, the global economy maintained solid growth, led by the robust U.S. economy, despite caution in economic activity due to uncertainty surrounding U.S. trade policy. Although the uncertainty is diminishing due to progress in tariff negotiations, downside risks remain in the overall economy due to factors such as a deterioration in corporate performance caused by the burden of tariffs, concerns about rising prices, and rising protectionism.

In the metalforming machinery industry, the Japan Forming Machinery Association reported that orders received for press during the six months ended September 30, 2025 decreased by 21.2% year on year to ¥61,937 million due to a decline in the predictability of the business environment, which has led to a decrease in orders, mainly from overseas.

Under these conditions, orders received by AIDA ENGINEERING, LTD. (the “Company”) and its group companies (collectively, the “Group”) in the six months ended September 30, 2025 were ¥31,904 million (down 10.8% year on year) due to a decrease in orders for medium and large press (customized press). The order backlog decreased to ¥56,519 million (down 10.7% from the end of the previous fiscal year).

Net sales were ¥38,688 million (up 3.2% year on year), due to increased sales of service and the consolidation of sales of the acquired U.S. subsidiary, HMS Products Co.

In terms of profit, operating income was ¥3,076 million (up 6.8% year on year), ordinary income was ¥3,159 million (up 17.6% year on year), and net income attributable to owners of parent was ¥2,637 million (up 12.4% year on year), due to increased sales, improved product mix, and improved gross profit margin of presses and service.

Operating results by segment during the six months ended September 30, 2025 were as follows.

Japan:	Net sales were ¥22,723 million (up 4.8% year on year) due to increased sales of high-speed press. Segment income was ¥1,484 million (up 45.6% year on year) due to improved product mix and improved gross profit margins for customized press and general purpose press.
China:	Net sales were ¥5,941 million (down 4.8% year on year) due to decreased sales of customized press and high-speed press, despite increased sales of general purpose press. Segment income was ¥453 million (up 7.6% year on year) due to decreased SG&A expenses.
Asia:	Net sales were ¥4,642 million (down 16.6% year on year) due to a decrease in sales of customized press and high-speed press. Segment income was ¥196 million (down 23.2% year on year) due to decreased sales.
Americas:	Although net sales were ¥10,619 million (up 18.0% year on year) due to the acquisition of HMS Products Co. and increased sales of services, segment income was ¥582 million (down 31.2% year on year) due to a decline in gross profit margins for customized press and high-speed press.
Europe:	Net sales were ¥6,903 million (down 14.9% year on year) due to a decrease in sales of general purpose press and high-speed press, despite increased sales of customized press and services. Segment income was ¥215 million (up 1.8% year on year) due to improvement in gross profit margins.

(2) Overview of Financial Position

1) Analysis of financial position

Total assets as of September 30, 2025 decreased by ¥1,998 million from the end of the previous fiscal year to ¥120,863 million. This is primarily attributable to a ¥2,096 million decrease in cash and deposits, a ¥1,099 million increase in trade receivables, including notes and accounts receivable - trade, and contract assets and electronically recorded monetary claims - operating, and a ¥829 million decrease in inventories.

Total liabilities decreased by ¥307 million from the end of the previous fiscal year to ¥38,917 million. This is primarily attributable to a ¥1,478 million decrease in trade payables, including accounts payable - trade and electronically recorded obligations - operating and a ¥2,044 million increase in short-term borrowings.

Net assets decreased by ¥1,691 million from the end of the previous fiscal year to ¥81,946 million. This is primarily attributable to a ¥2,164 million decrease in retained earnings due to cash dividends and cancelation of treasury shares, and a ¥833 million increase in foreign currency translation adjustment. As a result, shareholders' equity ratio was 67.7% as of September 30, 2025.

2) Analysis of cash flows

Cash and cash equivalents (the "net cash") as of September 30, 2025 decreased by ¥466 million from the end of the previous fiscal year to ¥32,518 million.

Cash flows from activities during the six months ended September 30, 2025 and their primary factors are as follows:

(i) Cash flows from operating activities

Net cash provided by operating activities was ¥1,534 million (a cash inflow of ¥651 million in the same period of the previous fiscal year). Factors for cash inflows include income before income taxes of ¥3,670 million and a decrease in inventories of ¥2,247 million, and factors for cash outflows include a decrease in trade payables of ¥1,960 million.

(ii) Cash flows from investing activities

Net cash provided by investing activities was ¥1,016 million (a cash outflow of ¥1,091 million in the same period of the previous year). Factors for cash inflows include proceeds from withdrawal of time deposits of ¥1,907 million, and factors for cash outflows include purchase of property, plant and equipment and intangible assets of ¥721 million.

(iii) Cash flows from financing activities

Net cash used in financing activities was ¥3,428 million (a cash outflow of ¥3,752 million in the same period of the previous year). Factors for cash inflows include short-term borrowings of ¥1,849 million, and factors for cash outflows include purchase of treasury shares of ¥3,000 million and dividends paid of ¥2,278 million.

(3) Consolidated Financial Results Forecast and Other Forward-Looking Information

The Company revised its full-year forecasts of consolidated financial results for the fiscal year ending March 31, 2026 (April 1, 2025 to March 31, 2026) announced on May 15, 2025.

Revision of the forecasts of consolidated results for the fiscal year ending March 31, 2026 (April 1, 2025 to March 31, 2026)

	Net sales	Operating income	Ordinary income	Net income attributable to owners of parent	Net income per share
Previous forecasts (A)	78,000	5,800	6,000	4,200	76.73
Revised forecast (B)	80,000	5,800	6,000	4,800	87.36
Difference (B) - (A)	2,000	—	—	600	—
Change (%)	2.6	—	—	14.3	—
(Reference) Actual results for the fiscal year ended March 31, 2025	76,006	5,529	5,559	5,101	88.47

Reasons for the revision of earnings forecast

Due to the more than expected yen depreciation and the inclusion of the previously unforeseen acquisition effect of Dallas Industries, the Company revised its full-year sales forecast upwards. However, operating income and ordinary income forecasts remain unchanged from the previous forecast, as the positive factors mentioned above were offset by negative factors such as delays and cancellations in press sales. The forecast for net income attributable to owners of parent has been revised upward due to an increase in extraordinary income resulting from the unscheduled sale of strategic shareholdings. The dividend forecast remains unchanged.

* The above earnings forecast has been prepared on the basis of information available as of the date of this release; actual performance figures may differ from the forecast for a variety of factors in the future.

2. Semi-annual Consolidated Financial Statements and Principal Notes

(1) Semi-annual Consolidated Balance Sheets

(Millions of yen)

	As of March 31, 2025	As of September 30, 2025
Assets		
Current assets		
Cash and deposits	35,856	33,759
Notes and accounts receivable - trade, and contract assets	16,942	17,742
Electronically recorded monetary claims - operating	1,912	2,213
Finished goods	6,712	5,157
Work in process	20,180	21,264
Raw materials and supplies	4,987	4,629
Other	2,424	2,103
Allowance for doubtful accounts	(90)	(100)
Total current assets	88,927	86,770
Non-current assets		
Property, plant and equipment		
Buildings and structures	27,503	27,926
Accumulated depreciation	(20,340)	(20,762)
Buildings and structures, net	7,162	7,163
Machinery, equipment and vehicles	22,255	22,819
Accumulated depreciation	(17,497)	(18,243)
Machinery, equipment and vehicles, net	4,758	4,575
Land	7,356	7,384
Construction in progress	231	460
Other	4,643	4,779
Accumulated depreciation	(3,924)	(4,095)
Other, net	719	683
Total property, plant and equipment	20,227	20,268
Intangible assets	1,797	1,845
Investments and other assets		
Investment securities	9,979	10,118
Insurance funds	517	402
Retirement benefit asset	604	616
Deferred tax assets	554	601
Other	1,956	1,966
Allowance for doubtful accounts	(1,702)	(1,725)
Total investments and other assets	11,910	11,978
Total non-current assets	33,934	34,092
Total assets	122,862	120,863

(Millions of yen)

	As of March 31, 2025	As of September 30, 2025
Liabilities		
Current liabilities		
Accounts payable - trade	4,948	5,154
Electronically recorded obligations - operating	2,363	677
Short-term borrowings	1,620	3,664
Current portion of long-term borrowings	500	500
Accounts payable - other	1,255	974
Income taxes payable	997	884
Contract liabilities	16,455	16,011
Provision for product warranties	766	617
Provision for bonuses	1,216	1,185
Provision for bonuses for directors (and other officers)	52	45
Provision for loss on orders received	246	161
Other	2,778	2,704
Total current liabilities	33,201	32,583
Non-current liabilities		
Long-term borrowings	1,000	1,000
Long-term accounts payable - other	1,180	1,335
Deferred tax liabilities	1,260	1,387
Provision for share awards	830	910
Retirement benefit liability	1,378	1,329
Asset retirement obligations	9	9
Other	362	361
Total non-current liabilities	6,022	6,333
Total liabilities	39,224	38,917
Net assets		
Shareholders' equity		
Share capital	7,831	7,831
Capital surplus	12,586	12,586
Retained earnings	58,179	56,014
Treasury shares	(5,711)	(6,193)
Total shareholders' equity	72,885	70,239
Accumulated other comprehensive income		
Valuation difference on available-for-sale securities	4,597	4,702
Deferred gains or losses on hedges	(173)	(174)
Foreign currency translation adjustment	6,457	7,290
Remeasurements of defined benefit plans	(221)	(202)
Total accumulated other comprehensive income	10,660	11,615
Share acquisition rights	91	91
Total net assets	83,637	81,946
Total liabilities and net assets	122,862	120,863

(2) Semi-annual Consolidated Statements of Income and Comprehensive Income
Semi-annual Consolidated Statements of Income

(Millions of yen)

	Six months ended September 30, 2024	Six months ended September 30, 2025
Net sales	37,506	38,688
Cost of sales	29,430	29,991
Gross profit	8,075	8,697
Selling, general and administrative expenses	5,194	5,620
Operating income	2,881	3,076
Non-operating income		
Interest income	132	115
Dividend income	155	185
Other	64	39
Total non-operating income	352	341
Non-operating expenses		
Interest expenses	42	52
Foreign exchange losses	480	177
Other	24	29
Total non-operating expenses	547	258
Ordinary income	2,685	3,159
Extraordinary income		
Gain on sale of non-current assets	7	4
Gain on sale of investment securities	769	506
Other	–	1
Total extraordinary income	776	512
Extraordinary losses		
Loss on sale of non-current assets	–	0
Loss on retirement of non-current assets	0	0
Total extraordinary losses	0	0
Income before income taxes	3,462	3,670
Income taxes	1,115	1,033
Net income	2,346	2,637
Net income attributable to owners of parent	2,346	2,637

Semi-annual Consolidated Statements of Comprehensive Income

(Millions of yen)

	Six months ended September 30, 2024	Six months ended September 30, 2025
Net income	2,346	2,637
Other comprehensive income		
Valuation difference on available-for-sale securities	(1,014)	104
Deferred gains or losses on hedges	361	(1)
Foreign currency translation adjustment	344	833
Remeasurements of defined benefit plans, net of tax	(1)	18
Total other comprehensive income	(310)	954
Comprehensive income	2,036	3,592
Comprehensive income attributable to		
Comprehensive income attributable to owners of parent	2,036	3,592

(3) Semi-annual Consolidated Statements of Cash Flows

(Millions of yen)

	Six months ended September 30, 2024	Six months ended September 30, 2025
Cash flows from operating activities		
Income before income taxes	3,462	3,670
Depreciation	997	999
Increase (decrease) in allowance for doubtful accounts	(0)	3
Increase (decrease) in provision for product warranties	59	(165)
Increase (decrease) in provision for bonuses	83	(38)
Increase (decrease) in provision for bonuses for directors (and other officers)	2	(7)
Increase (decrease) in provision for loss on orders received	(41)	(94)
Increase (decrease) in provision for share awards	51	80
Increase (decrease) in retirement benefit liability	(10)	(57)
Decrease (increase) in retirement benefit asset	(15)	11
Interest and dividend income	(287)	(301)
Interest expenses	42	52
Loss (gain) on sale of non-current assets	(7)	(4)
Loss on retirement of non-current assets	0	0
Loss (gain) on sale of investment securities	(769)	(506)
Decrease (increase) in trade receivables	(20)	(1,397)
Decrease (increase) in inventories	(1,357)	2,247
Increase (decrease) in trade payables	(1,307)	(1,960)
Other, net	619	(103)
Subtotal	1,501	2,428
Interest and dividends received	259	282
Interest paid	(53)	(39)
Income taxes refund (paid)	(1,056)	(1,137)
Net cash provided by (used in) operating activities	651	1,534
Cash flows from investing activities		
Payments into time deposits	(1,556)	(283)
Proceeds from withdrawal of time deposits	29	1,907
Purchase of property, plant and equipment	(359)	(677)
Proceeds from sale of property, plant and equipment	7	7
Purchase of intangible assets	(40)	(43)
Proceeds from sale of investment securities	828	451
Purchase of shares of subsidiaries resulting in change in scope of consolidation	—	(344)
Other, net	(1)	(0)
Net cash provided by (used in) investing activities	(1,091)	1,016
Cash flows from financing activities		
Net increase (decrease) in short-term borrowings	166	1,849
Purchase of treasury shares	(2,000)	(3,000)
Dividends paid	(1,918)	(2,278)
Net cash provided by (used in) financing activities	(3,752)	(3,428)
Effect of exchange rate change on cash and cash equivalents	(313)	411
Net increase (decrease) in cash and cash equivalents	(4,506)	(466)
Cash and cash equivalents at beginning of period	32,244	32,984
Cash and cash equivalents at end of period	27,738	32,518

(4) Notes to Semi-annual Consolidated Financial Statements
(Notes to Going Concern Assumption)
None

(Notes Regarding Remarkable Fluctuation in Shareholders' Equity)

1) Repurchase of shares

The Company repurchased 3,242,600 of its shares at a cost of ¥2,999 million in accordance with resolutions passed at the Board of Directors meetings held on March 28, 2025 and April 11, 2025.

2) Cancellation of repurchased shares

The Company executed the cancellation of 3,242,600 treasury shares, amounting to ¥2,513 million, on September 30, 2025 in accordance with a resolution passed at the Board of Directors meeting held on March 28, 2025.

As a result, retained earnings decreased by ¥2,513 million, and treasury shares increased by ¥486 million. At the end of the six months ended September 30, 2025, retained earnings amounted to ¥56,014 million and treasury shares amounted to ¥6,193 million with 9,651,132 shares.

(Accounting Policies Adopted Specially for the Preparation of Semi-annual Consolidated Financial Statements)
(Calculation of tax expenses)

The effective tax rate after the application of tax effect accounting to income before income taxes for the current fiscal year is reasonably estimated. Tax expenses are calculated by multiplying income before income taxes for the semi-annual period by the estimated effective tax rate.

In addition, "income taxes – current" and "income taxes – deferred" are collectively presented as "income taxes."

(Segment Information)

I. Six months ended September 30, 2024

Information regarding amounts of sales, income and disaggregation of revenue by reportable segment

(Millions of yen)

	Japan	China	Asia	Americas	Europe	Subtotal	Adjustments (*1)	Semi-annual consolidated statements of income (*2)
Sales								
(1) Sales to third parties								
a. Press	6,796	5,035	3,079	7,047	5,068	27,027	–	27,027
b. Service	3,125	507	978	1,865	2,034	8,511	–	8,511
c. Others	1,902	25	21	–	18	1,967	–	1,967
Subtotal	11,824	5,567	4,079	8,913	7,120	37,506	–	37,506
(2) Inter-segment sales	9,852	670	1,489	85	988	13,085	(13,085)	–
Total sales	21,677	6,237	5,568	8,998	8,109	50,591	(13,085)	37,506
Segment income	1,019	421	255	846	212	2,755	125	2,881

Notes:

1. Adjustments of sales represent elimination of inter-segment transactions.

Adjustments of segment income refer to the adjustment as a result of inter-segment transaction eliminations.

2. Segment income is adjusted to operating income of semi-annual consolidated statements of income.

II. Six months ended September 30, 2025

Information regarding amounts of sales, income and disaggregation of revenue by reportable segment

(Millions of yen)

	Japan	China	Asia	Americas	Europe	Subtotal	Adjustments (*1)	Semi-annual consolidated statements of income (*2)
Sales								
(1) Sales to third parties								
a. Press	7,508	4,719	2,537	7,118	4,621	26,506	–	26,506
b. Service	3,018	370	979	2,367	2,205	8,941	–	8,941
c. Others	2,192	8	16	1,013	10	3,241	–	3,241
Subtotal	12,720	5,099	3,532	10,498	6,837	38,688	–	38,688
(2) Inter-segment sales	10,003	842	1,109	120	65	12,140	(12,140)	–
Total sales	22,723	5,941	4,642	10,619	6,903	50,829	(12,140)	38,688
Segment income	1,484	453	196	582	215	2,932	144	3,076

Notes:

1. Adjustments of sales represent elimination of inter-segment transactions.

Adjustments of segment income refer to the adjustment as a result of inter-segment transaction eliminations.

2. Segment income is adjusted to operating income of semi-annual consolidated statements of income.

(Business Combinations, etc.)

(Business Combination by Purchase)

The Company resolved that AIDA AMERICA CORP., a subsidiary of the Company, would acquire all shares of HMS Products Co. and make it a wholly-owned subsidiary at the Board of Directors meeting held on March 13, 2025. The Company acquired all shares of HMS Products Co. on April 1, 2025.

1. Overview of business combination

(1) Name and nature of business of acquired company

Name of acquired company: HMS Products Co.

Nature of business: Design and manufacture of automation equipment and feeders, etc.

(2) Primary reasons for the business combination

As a comprehensive manufacturer of press forming systems, the Company supports its customers' manufacturing by providing solutions for the entire production line, including presses as well as automation equipment and factory automation, such as material feeders and automatic transfer devices. HMS, which became a subsidiary through this share acquisition, is a U.S.-based company that designs and manufactures automation equipment and feeders. HMS possesses advanced technological and service capabilities and has a long history of working in partnership with us to supply solutions to customers. The addition of HMS to the Group will strengthen the Group's automation system R&D capabilities and improve the competitiveness of its products.

Users in North America especially prefer local procurement due to factors such as import costs, maintenance concerns, service support, and product specifications. Accordingly, making HMS a subsidiary will enable us to provide integrated press and automation solutions to customers in North America.

(3) Business combination date

April 1, 2025

(4) Statutory form of business combination

Stock purchase for cash as consideration

(5) Company name after combination

No change

(6) Ratio of voting rights acquired

100%

(7) Grounds for determining acquiring company

AIDA AMERICA CORP., a subsidiary of the Company, acquired the shares for cash as consideration.

2. Period of the acquired company's business results included in the semi-annual consolidated statement of income for the six months ended September 30, 2025

April 1, 2025 to September 30, 2025

3. Acquisition cost of the acquired company, and consideration for the acquisition and breakdown thereof by consideration type

Consideration for the acquisition: Cash and deposits USD\$5.5 million

Acquisition cost: USD\$5.5 million

Note that the amount shown is tentative, as part of the consideration for the acquisition is not yet determined.

4. Major acquisition related costs

Compensation and fees for advisors, etc.: Approx. USD\$405 thousand (estimate)

5. Amount of goodwill that occurred, cause for the occurrence, amortization method, and amortization period

(1) Amount of goodwill that occurred

USD\$93 thousand

(2) Cause for the occurrence

Generated from the anticipated future excess earning power.

(3) Amortization method and period

Straight-line amortization over 9 years

6. Total amounts and principal breakdowns of assets received, and liabilities assumed on the effective date of the business combination

	(Thousands of USD)
Current assets	10,249
Non-current assets	1,654
Total assets	11,903
Current liabilities	6,401
Non-current liabilities	—
Total liabilities	6,401

7. Contents of contingent consideration specified in the business combination agreement and accounting policy for the current and subsequent reporting periods

(1) Contents of contingent consideration

The Company will pay contingent consideration based on the level of future performance achieved by the acquired company.

(2) Accounting policy for the current and subsequent reporting periods

If additional consideration is paid upon acquisition, the acquisition cost will be adjusted as if it had been paid at the time of acquisition. The amount of goodwill and the amortization of goodwill will also be adjusted accordingly.

8. Amount allocated to intangible assets other than goodwill, breakdown by major type, and weighted average amortization period for the total and major types

Type	Amount	Weighted average amortization period
Trademark rights	USD\$300 thousand	7 years
Customer-related assets	USD\$600 thousand	5 years
Total	USD\$900 thousand	5.7 years

9. Estimated amount and calculation method of the effect of the business combination on the semi-annual consolidated statement of income for the six months ended September 30, 2025, based on the assumption that the business combination was completed as of the beginning of the six months ended September 30, 2025

Not applicable, as the beginning of the six months ended September 30, 2025 is deemed to be the date of acquisition.

(Significant Subsequent Events)

(Business Combination by Purchase)

The Company resolved that AIDA AMERICA CORP., a subsidiary of the Company, would acquire all membership interests in Dallas Industries (hereafter referred to as “Dallas”), and make it a wholly-owned subsidiary at the Board of Directors meeting held on October 28, 2025. Subsequently, on October 31, 2025, AIDA AMERICA CORP. completed the acquisition of all membership interests in Dallas.

1. Overview of business combination

(1) Name and nature of business of acquired company

Name of acquired company: Dallas Industries

Nature of business: Design and manufacture of coil feeders, etc.

(2) Primary reasons for the business combination

As a comprehensive manufacturer of press forming systems, the Company supports its customers’ manufacturing by providing solutions for the entire production line, including presses as well as automation equipment and factory automation, such as material feeders and automatic transfer devices. Because users outside of Japan tend to prefer local procurement due to factors such as import costs, maintenance concerns, service support, and product specifications, a key strategy for the Company is strengthening its overseas automation supply chain.

Dallas, which became a subsidiary, is a U.S.-based company that designs and manufactures coil feeders. Dallas possesses advanced technological and service capabilities and has a long history of working in partnership with us to supply solutions to customers. In addition to the acquisition of HMS Products Co. (hereafter referred to as “HMS”) in April of this year, which specializes in destackers and transfer feeders, the acquisition of Dallas, which specializes in coil feeders, will establish an automation equipment supply system in the Americas. As a result, the AIDA Group will be able to independently provide complete press lines, including automation equipment, ranging from small to large presses.

Following the acquisition, the Company will capitalize on the geographical advantage that both HMS

and Dallas are located near Detroit to achieve synergistic expansion in the Americas through additional investments in the joint operation of their factories, production equipment, systems, etc. Including the acquisition of HMS and Dallas, the total investment for this initiative to strengthen our automation offerings in the Americas is expected to reach 5 billion yen.

Also, across our entire group, we will achieve further synergies in the development of automation systems and provision of solutions, including AI utilization, by strengthening global collaboration encompassing our FA division, R&D division, and our domestic subsidiary REJ (Automation Control). Moreover, this acquisition will enable U.S. users to locally procure not only presses but also automation equipment of the Company, which will help reduce cost burdens resulting from U.S. tariff policies.

(3) Business combination date

October 31, 2025

(4) Statutory form of business combination

Acquisition of membership interests for cash as consideration

(5) Company name after combination

No change

(6) Ratio of voting rights acquired

100%

(7) Grounds for determining acquiring company

AIDA AMERICA CORP., a subsidiary of the Company, acquired the membership interests for cash as consideration.

2. Acquisition cost of the acquired company, and consideration for the acquisition and breakdown thereof by consideration type

Consideration for the acquisition:	Cash and deposits	USD\$10 million
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Acquisition cost:		USD\$10 million
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Note that the amount shown is tentative, as part of the consideration for the acquisition is not yet determined.

3. Major acquisition related costs

Compensation and fees for advisors, etc.: Approx. USD\$409 thousand (estimate)

4. Amount of goodwill that occurred, cause for the occurrence, amortization method, and amortization period

Not determined at this time

5. Total amounts and principal breakdowns of assets received, and liabilities assumed on the effective date of the business combination

Not determined at this time

3. Supplementary Information

Status of Orders

Six months ended September 30, 2025

(Millions of yen)

	Orders		Order backlog	
	Amount	Comparison with the previous period (%)	Amount	Comparison with the end of previous year (%)
Japan	12,917	0.7	25,048	0.8
China	2,295	17.9	6,714	(29.5)
Asia	3,403	(16.1)	4,174	(3.0)
Americas	6,494	(32.8)	8,796	(31.3)
Europe	6,793	(6.4)	11,786	(0.4)
Total	31,904	(10.8)	56,519	(10.7)

Notes:

1. Inter-segment transactions have been eliminated.
2. Amounts above do not include consumption tax.