



December 23, 2025

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Notice regarding the acquisition of the Light Tower Assets by consolidated subsidiary

YAMABIKO CORPORATION hereby announces that ECHO Incorporated (hereinafter “ECHO Inc.”), our consolidated subsidiary, has acquired the light tower assets from Taylor and Ard Equipment LLC (headquartered in South Carolina, USA).

1. Reason for the Asset Acquisition

YAMABIKO CORPORATION has been engaging in generator sales in the North American market through its U.S. subsidiary, ECHO Inc. With this acquisition, we will add light towers {commercial lighting equipment used for nighttime construction, security, and outdoor events} to our product lineup, thereby diversifying our portfolio for North America business. This will enable us to broaden our proposals to markets such as construction sites and event venues, where generators and light towers are highly complementary, thereby enhancing our ability to meet diverse customer needs.

Following the acquisition, we will unify the product offering under the ECHO brand and strengthen price competitiveness by leveraging ECHO Inc.’s procurement capabilities. ECHO will work with Taylor and Ard Equipment to introduce ECHO branded light towers in January 2026, as the assets are transferred for future production at ECHO, Lake Zurich, Illinois. In addition, production is scheduled to begin at ECHO Inc. in July 2026, promoting local production for local consumption to optimize costs and reinforce our supply structure. Through these initiatives, we aim to maximize synergies with our generator business and establish a competitive advantage over other companies.

2. Profile of the Business Asset Acquisition Target

(1) Name	Taylor and Ard Equipment LLC
(2) Address	South Carolina, USA
(3) Job title / name of representative	President Bryan Taylor , Chris Ard
(4) Description of Businesses	Manufacturing and sales of Light Tower
(5) Major shareholder and percentage of shares	Master Sheet Metal Inc. 100%

3. Schedule

January 2026	Start of asset transition
July 2026	Start of production at ECHO Incorporated

4. Future Outlook

Although the impact of this business acquisition on YAMABIKO CORPORATION's consolidated financial results for the fiscal year ending December 2025 is expected to be minor, we believe it will contribute to the improvement of our performance over the medium to long term.