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Notification Regarding Voluntary Adoption of International Financial Reporting Standards (IFRS)

Azbil Corporation (“the Company”) announces that it has resolved, at the Board of Directors meeting held today, to voluntarily adopt International Financial Reporting Standards (“IFRS”) for its consolidated financial statements, starting from the first quarter of the fiscal year ending March 31, 2027.

1. Purpose of voluntary adoption

The decision has been made in order to enhance the Company’s global business management through the unification of accounting standards across the Group to IFRS, and to improve the international comparability of its financial information in the capital markets.

2. Disclosure schedule

Accounting period		Disclosure documents	Accounting standards
Fiscal year ending March 31, 2026	Year-end	Consolidated Financial Results Consolidated Financial Statements Annual Securities Report	Japanese GAAP
	First to third quarters	Consolidated Financial Results Semi-annual Securities Report	IFRS
Fiscal year ending March 31, 2027	Year-end	Consolidated Financial Results Consolidated Financial Statements Annual Securities Report	IFRS

Note: The forecast of consolidated financial results for the fiscal year ending Mar 31, 2027 will be reported in accordance with IFRS.

3. Disclosure of business profit

Upon the voluntary adoption of IFRS, the Company will disclose business profit, a management-defined performance measure calculated by deducting cost of sales and selling, general and administrative expenses from revenues, to indicate the profitability of the core business activities.