

Supplementary materials for the financial report for Q1 FY3/26

Aug 8, 2025

OKADA AIYON CORPORATION (TSE Prime 6294)

01

Results Summary Q1 FY3/26

Net sales

6,161 million yen (-0.6% YoY)

Operating profit

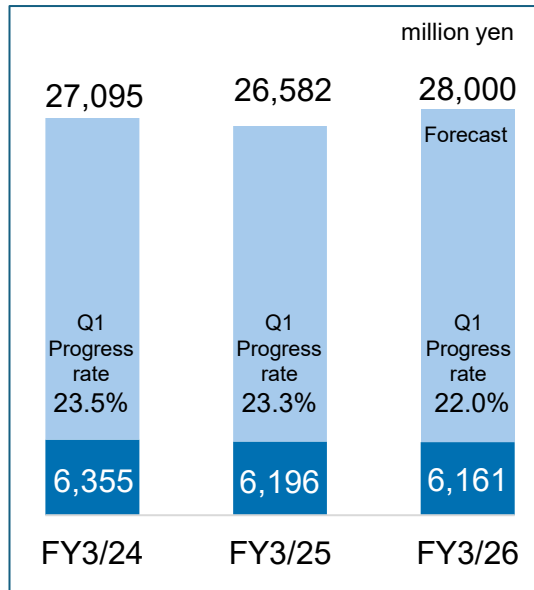
517 million yen (-6.4% YoY)

Ordinary profit

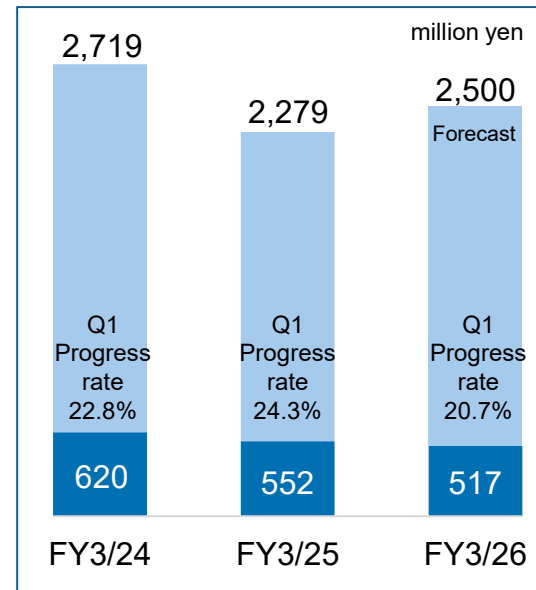
510 million yen (-22.6% YoY)

Profit

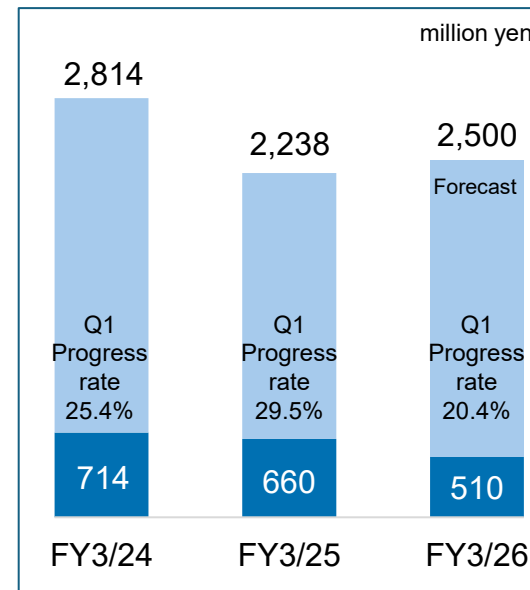
328 million yen (-21.4% YoY)



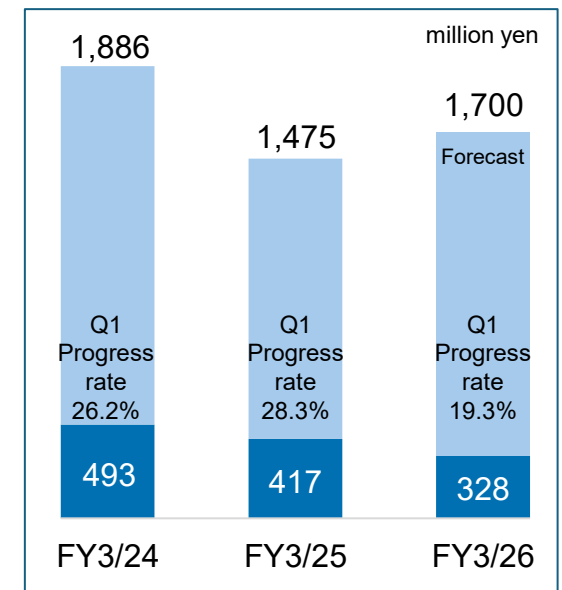
【Net sales】



【Operating profit】



【Ordinary profit】



【Profit】

02

Business Results Q1 FY3/26

● Although Overseas saw increased revenue and operating profit due to a recovery trend in North America, the decline in revenue and operating profit in Japan led to a decrease in both revenue and operating profit on a consolidated basis. The full-year outlook remains unchanged.

(Million yen)

	Q1 FY3/25 Results	Q1 FY3/26 Results	YoY change		FY3/26 Forecasts	Progress Rate (%)
			(amount)	(%)		
Net sales	6,196	6,161	(35)	(0.6)	28,000	22.0
Gross profit	1,871	1,895	24	1.3	—	—
SG&A expenses	1,318	1,390	59	4.5	—	—
Operating profit	552	517	(35)	(6.4)	2,500	20.7
Ordinary profit	660	510	(149)	(22.6)	2,500	20.4
Profit (attributable to owners of parent)	417	328	(89)	(21.4)	1,700	19.3

Average exchange
rate used

USD : 156 yen
Euro : 168 yen

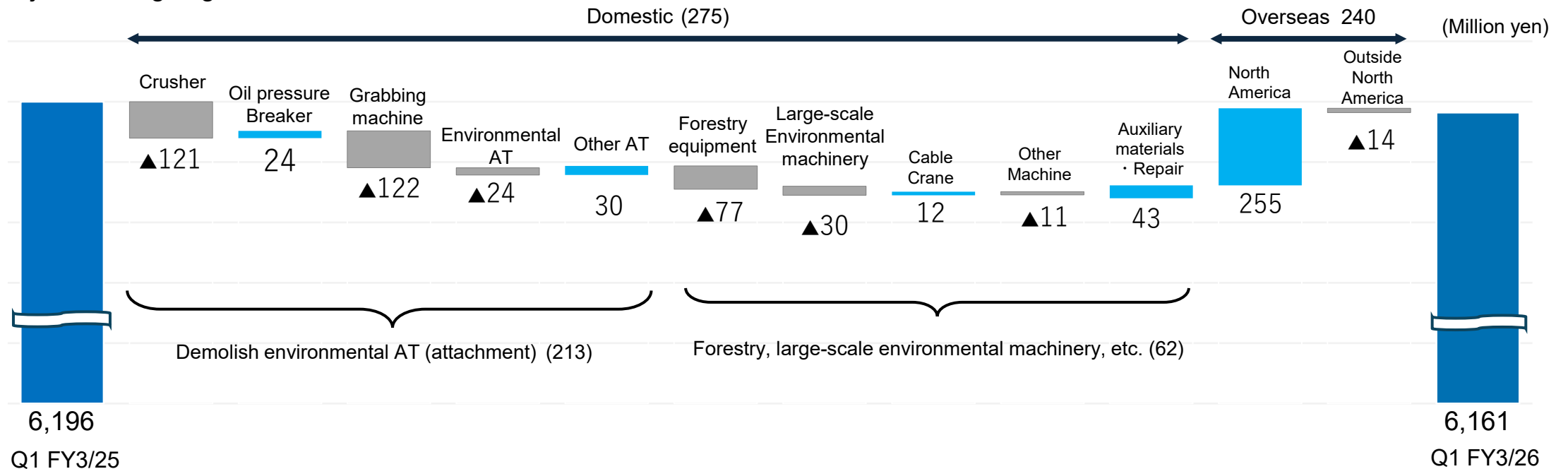
USD : 146 yen
Euro : 162 yen

※The exchange rate assumptions for FY3/26 for USD :145 yen and for Euro:155 yen.

02

Factors for Changes in Net Sales Q1 FY3/26

- In Japan, revenue from crushers declined due to weak demand. This was mainly caused by delivery delays stemming from construction site schedule setbacks, sluggish excavator sales, and the postponement of demolition work during the Osaka-Kansai Expo. However, as demolition demand remains firm, a recovery in crusher sales is expected going forward. Revenue from grapples and forestry machinery also declined due to weak demand. On the other hand, cable cranes, auxiliary materials, and repair services recorded revenue growth.
- In Overseas, revenue increased as the expansion of new sales channels offset the slow recovery in demand in our core North American market. While uncertainty remains regarding the impact of tariffs, we anticipate a further recovery in demand driven by inventory adjustments going forward.

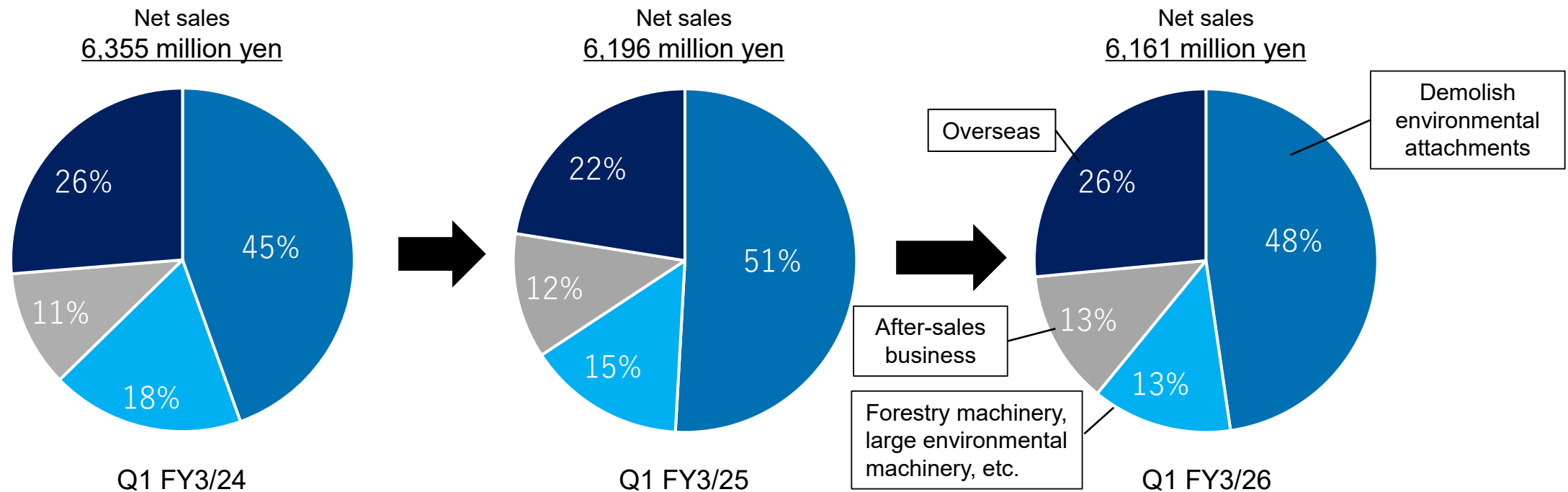


02

Sales by Segment and Business Q1 FY3/26

● Driven by revenue growth in North America, the portion of Overseas increased year-on-year. Conversely, the portion of Demolish environmental attachments contracted due to softening demand in the current market.

*See "Sales Trends by Model" on page 6 for details of each segment.



02

Sales Trends by Model Q1 FY3/26

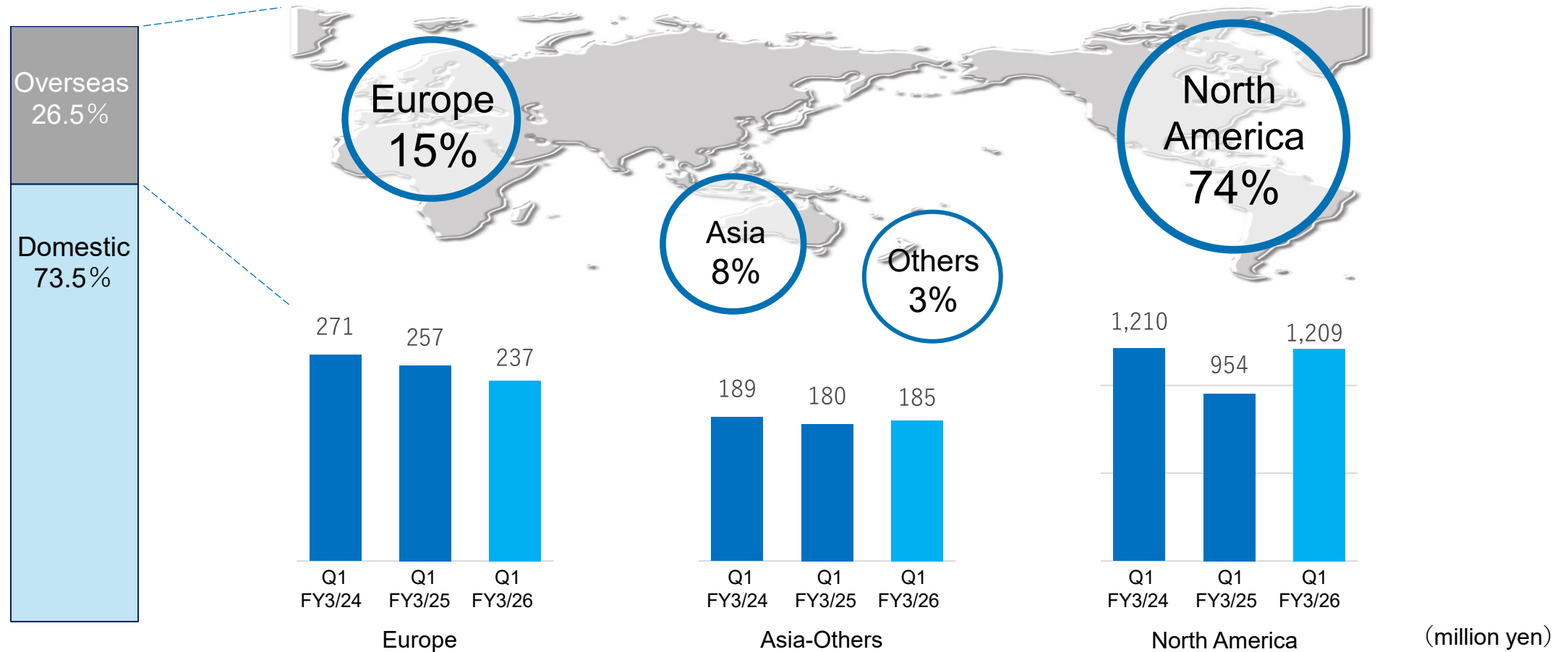
(Million yen)

			Q1 FY3/24	Q1 FY3/25	Q1 FY3/26	YoY		Yo2Y
						Amount	Changes (%)	Changes (%)
Domestic	Demolish environmental attachments	Crushers	1,803	2,238	2,116	(121)	(5.4)	17.3
		Breakers	206	200	225	24	12.4	9.0
		Grapples	376	344	222	(122)	(35.5)	(40.9)
		Environmental attachments	146	125	101	(24)	(19.5)	(30.9)
		Others	295	242	273	30	12.7	(7.6)
		Total	2,829	3,152	2,939	(213)	(6.8)	3.9
	Forestry machinery, large environmental machinery, others	Forestry machinery	474	446	369	(77)	(17.3)	(22.1)
		Large environmental machinery	227	193	163	(30)	(15.8)	(28.4)
		Cable crane	316	244	257	12	5.3	(18.6)
		Others	136	35	23	(11)	(33.0)	(82.8)
		Total	1,155	919	813	(106)	(11.6)	(29.6)
	After- sales business	Material	481	491	484	(7)	(1.6)	0.5
		Repair	217	239	291	51	21.5	33.9
		Total	699	731	775	43	6.0	10.9
Domestic segment			4,683	4,803	4,527	(275)	(5.7)	(3.3)
Overseas	U.S.		1,210	954	1,209	255	26.7	0.0
	Europe		271	257	237	(19)	(7.5)	(12.5)
	Asia (excluding China)		139	122	124	1	1.0	(11.0)
	Others		50	57	61	3	6.3	21.5
Overseas segment			1,671	1,392	1,633	240	17.3	(2.3)
Consolidated total			6,355	6,196	6,161	(35)	(0.6)	(3.1)

02

Overseas Sales Breakdown by Region Q1 FY3/26

- Although revenue in Europe declined year-on-year, both North America and Asia recorded year-on-year increases. In particular, North America saw revenue growth, supported by the expansion of new sales channels, despite a gradual recovery in demand.



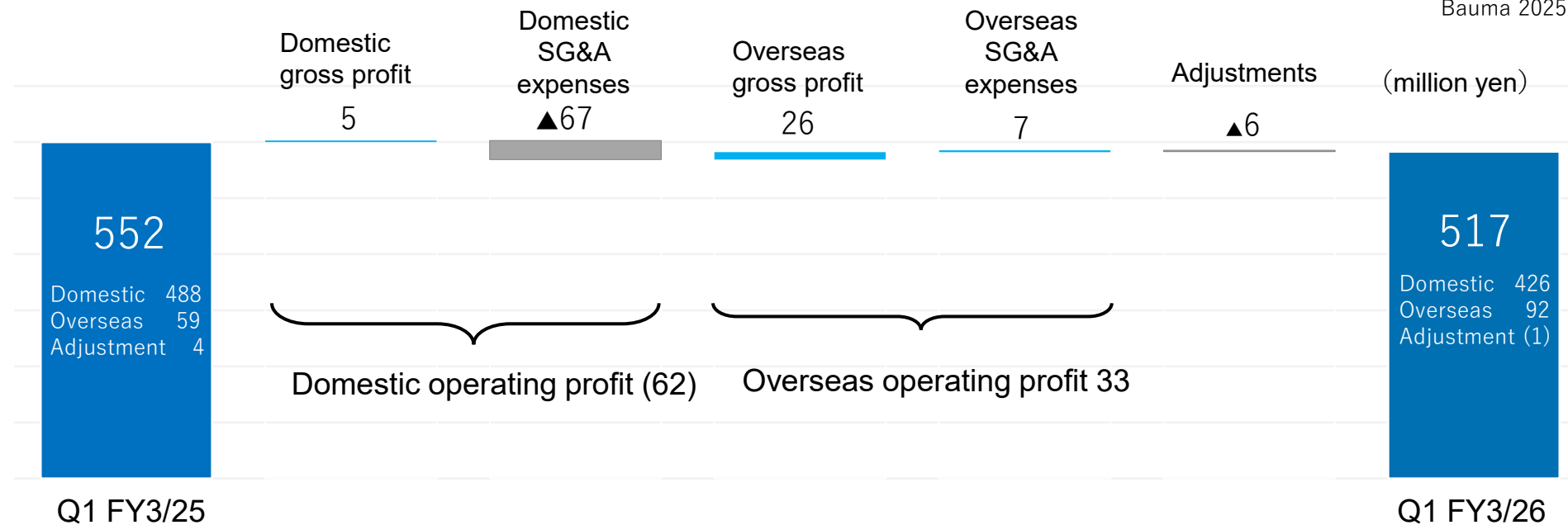
02

Factors for Changes in Operating Profit Q1 FY3/26

- In Japan, operating profit declined mainly due to an increase in selling, general, and administrative expenses. The primary factor was the cost of exhibiting at 'Bauma,' the world's largest construction machinery trade fair held every three years in Germany. At this event, we debuted the new globally standardized hydraulic breaker series, TOP. We also gathered essential information for the development of new products for the European market—a key challenge—and saw positive momentum in cultivating new dealership opportunities.
- Profit from Overseas increased, mainly due to improved gross profit margins resulting from sales growth in North America.



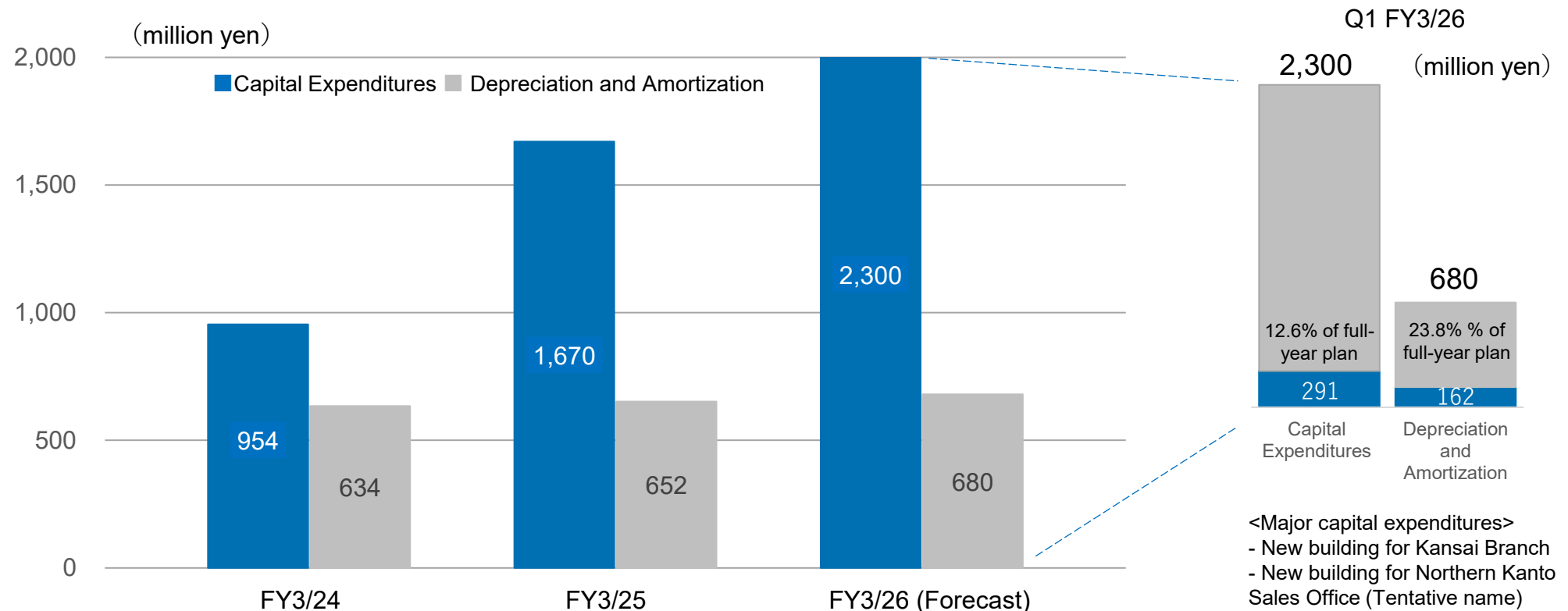
Bauma 2025



02

Capital Expenditures and Depreciation Plan

Continuing from the previous fiscal year, we remain committed to expanding our store presence in central urban areas, where future demand growth is anticipated. Capital expenditures for the current fiscal year include building-related costs for the relocation of the Kansai Branch and for the establishment of the (tentatively named) Northern Kanto Sales Office.

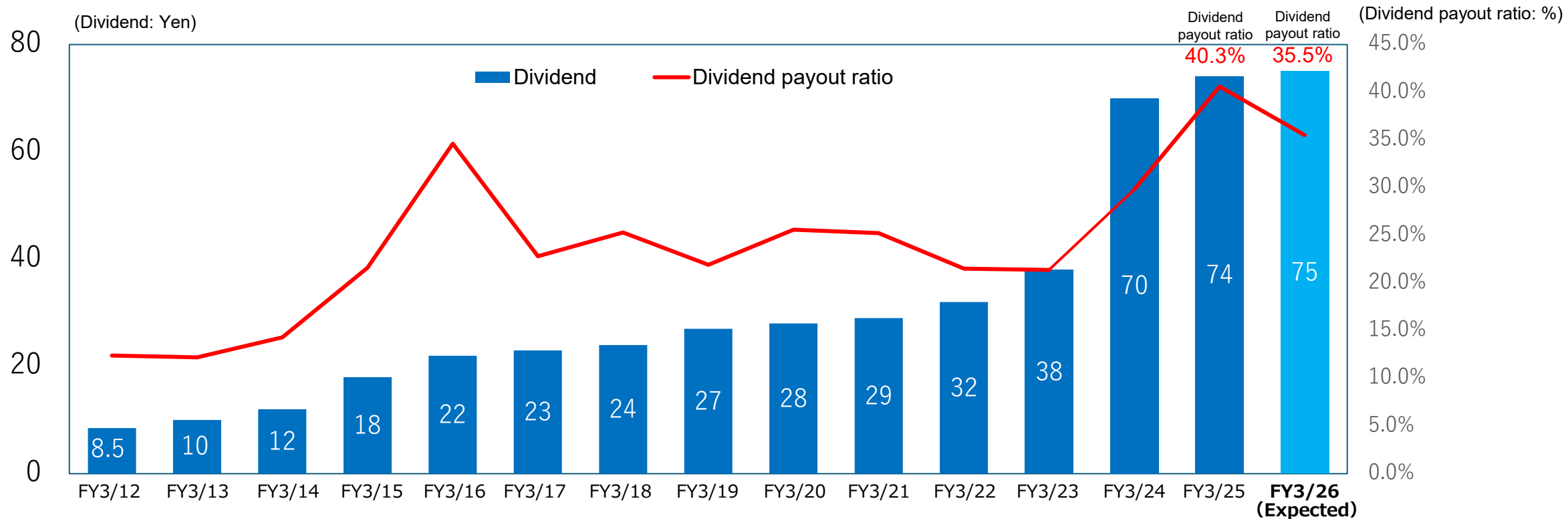


03

Shareholder Return: Dividend Results and Plan

Dividend policy: Based on stable business growth, we aim for
 ① progressive dividends and ② a dividend payout ratio of 30% or more.

- For the FY3/25, the annual dividend was executed to be 74 yen, an increase of 4 yen from the previous year.
- For the FY3/26, the annual dividend is expected to be 75 yen, an increase of 1 yen (16th consecutive year of dividend increases).



04

Growth Strategy: Market Plan of “Vision 30”

We aim to achieve the sales target of 30 billion yen during the three-year period of VISION 30 ahead of schedule and move forward with next-generation initiatives.

In Japan, centered on the sales of its core Crusher, the company aims to maintain and expand its leading market share.

- Demolish environmental attachments

A robust order-taking and production system has already been established, with further expansion planned.

- Forestry machinery

Sales expansion is being pursued through business integration with Nansei Machinery and the positive impact of new products.

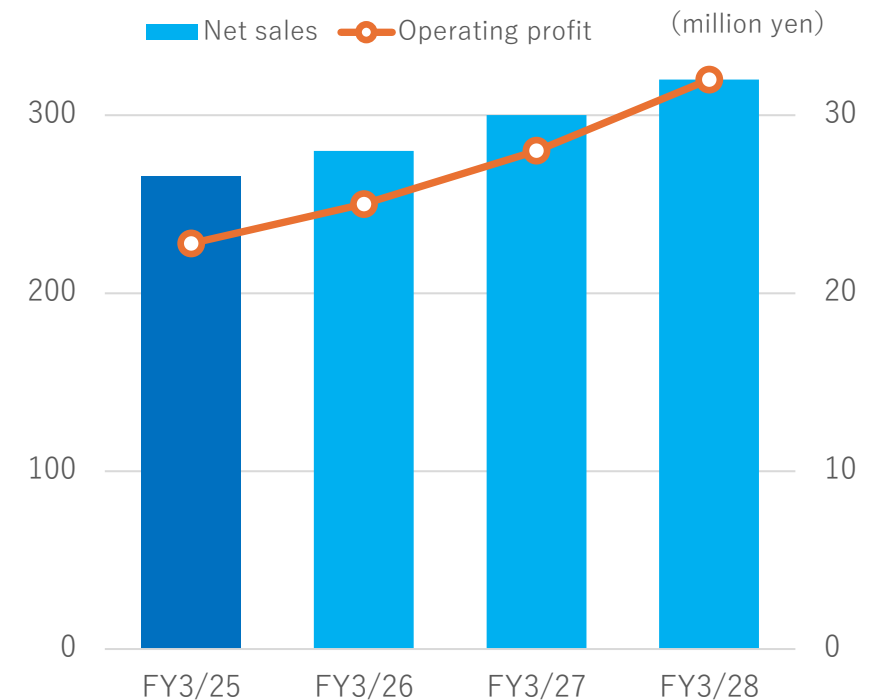
Overseas, with significant potential for market development, the company aims for medium- to long-term growth by strengthening its sales structure and by expanding into new markets for its core crusher products.

- North America

Accounting for 70% of overseas sales, efforts are being strengthened to develop the crusher market and promote sales to new rental companies.

- Europe

In the European market, sales expansion is being pursued through the launch of globally competitive hydraulic breaker models and the development and lineup enhancement of new products tailored for Europe.



04

Growth Strategy: News on New Products and Developments

- By providing end-to-end solutions encompassing development, manufacturing, sales, and after-sales service, we are committed to solving customer challenges. A key strength is our user-participatory product development approach, which incorporates on-site demolition needs.
- New release: TS-WD1350V, a lightweight large crusher for 30–40 ton class excavators, featuring approximately 7% weight reduction compared to previous models (*).



a lightweight large Crusher for 30–40 ton class excavators: TS-WD1350V



Heavy-Duty Pulverizer : OSC-210D



Automatic Oscillating Sprinkler : ASK-300B



Development model: TS-WD1100V – a large Crusher equipped with replaceable crushing jaws.

* Compared to conventional model: TS-WD1400V

The plans and forecasts contained in this report are based on information currently available to the Company and certain assumptions deemed reasonable by the Company, and are subject to risks and uncertainties.

As such, the Company does not promise or guarantee the realization of any future plan figures or measures shown in this report.

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