



Presentation of Consolidated Financial Results
for the FY Ended March 31, 2025
(from Apr. 2024 to Mar. 2025)

AIDA

AIDA ENGINEERING, LTD.

Highlights of Consolidated Results P&L



(100million JPY)

(JPY mil.)		FY2024/3	FY2025/3	Fluctuation	
				Amount	%
Orders		79,105	62,603	△ 16,502	△20.9%
Net Sales		72,742	76,006	3,263	4.5%
Cost of Sales		59,086	59,965	879	1.5%
Gross Profit		13,656	16,040	2,383	17.5%
<Gross Profit ratio>		18.8%	21.1%		(+2.3P)
Selling, general and administrative expenses		10,041	10,510	469	4.7%
Operating Income		3,615	5,529	1,914	53.0%
<Operating Income ratio>		5.0%	7.3%		(+2.3P)
Ordinary Income		3,595	5,559	1,963	54.6%
Income		4,233	6,297	2,064	48.8%
Net Income		2,808	5,101	2,293	81.7%
Exchange Rate	1USD	¥144.53	¥152.66	8.13	5.6%
	1EUR	¥156.73	¥163.85	7.12	4.5%

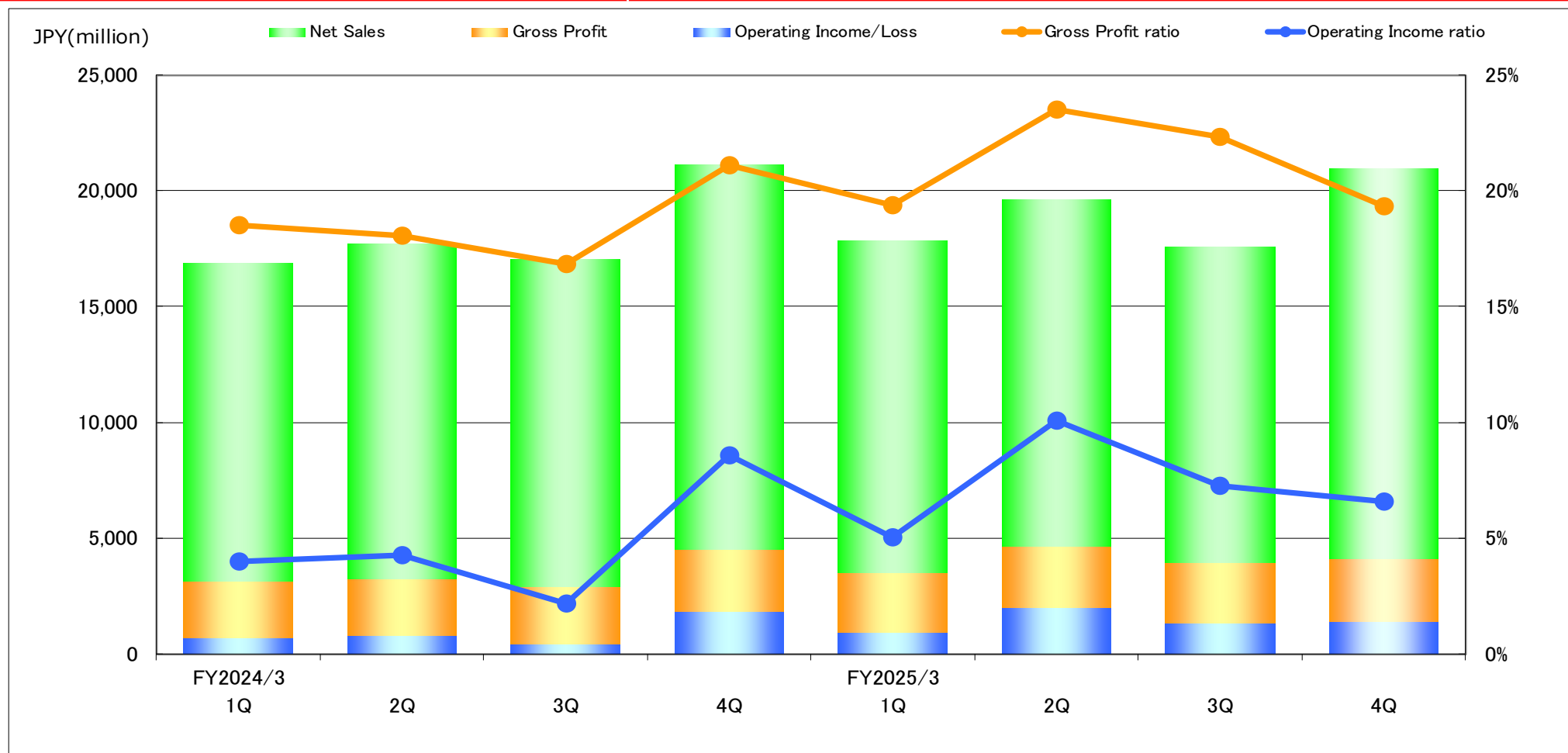
Factors of Change in Operating Income	
Higher gross profit of presses (excluding REJ and FX impact)	18.0
Increase of operating income of REJ	1.1
Increase of net sales (excluding REJ and FX impact)	0.9
FX impact	0.9
Increase of SG&A expenses (excluding REJ and FX impact)	△ 1.8
Total	19.1

<Summary>

Orders decreased year-on-year due to a decline in high-speed presses
Sales increased due to an increase in customized presses, services, and a weaker yen
Profit increased mainly due to higher sales and improved gross margins

Orders	It fell by 20.9% year-on-year, mainly due to significant decline in high-speed presses, affected by the drop in investment for EVs and sluggish sales of customized presses in the 2H, which had been strong until the 1H.
Net Sales	It increased by 4.5% year-on-year, mainly due to the increase sales of customized presses and services, as well as the impact of the weaker yen.
Gross Profit	It increased by 17.5% year-on-year due to higher sales and an improved gross margin on presses, as well as an improvement in the gross margin due to higher service sales.
Operating Income	It increased by 53.0% year-on-year due to the above-mentioned factors increasing gross profit.
Net Income	It increased by 81.7% year-on-year due to the above-mentioned factors of increased gross profit, sale of investment securities, and application of tax effect accounting related to the integration of German subsidiaries, etc.

Trend of Sales, Gross Profit and Operating Income

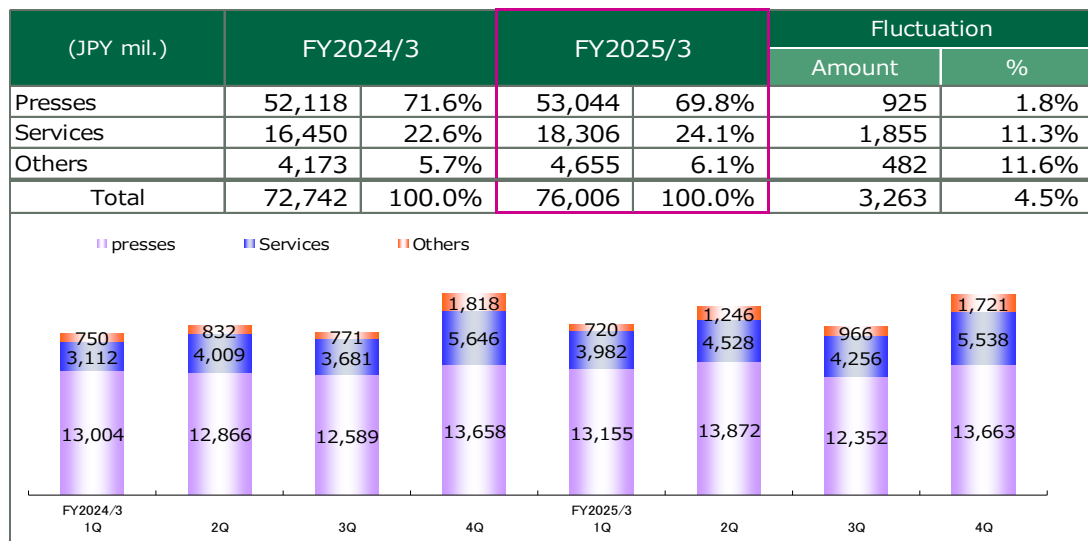


JPY(million)		FY2024/3				FY2025/3			
		1Q	2Q	3Q	4Q	1Q	2Q	3Q	4Q
	Net Sales	16,867	17,708	17,042	21,124	17,858	19,647	17,575	20,924
	Gross Profit	3,124	3,200	2,871	4,460	3,461	4,614	3,923	4,041
	Operating Income/Loss	671	756	373	1,813	899	1,982	1,275	1,372
	Gross Profit ratio	18.5%	18.1%	16.8%	21.1%	19.4%	23.5%	22.3%	19.3%
	Operating Income ratio	4.0%	4.3%	2.2%	8.6%	5.0%	10.1%	7.3%	6.6%

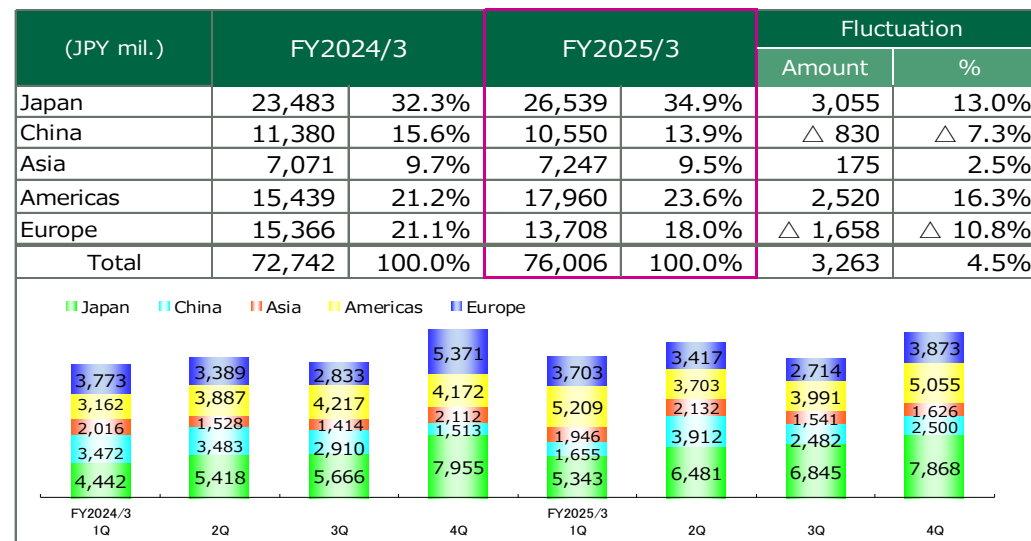
Sales to Third Party (by Business/Customer/Geographic segment)



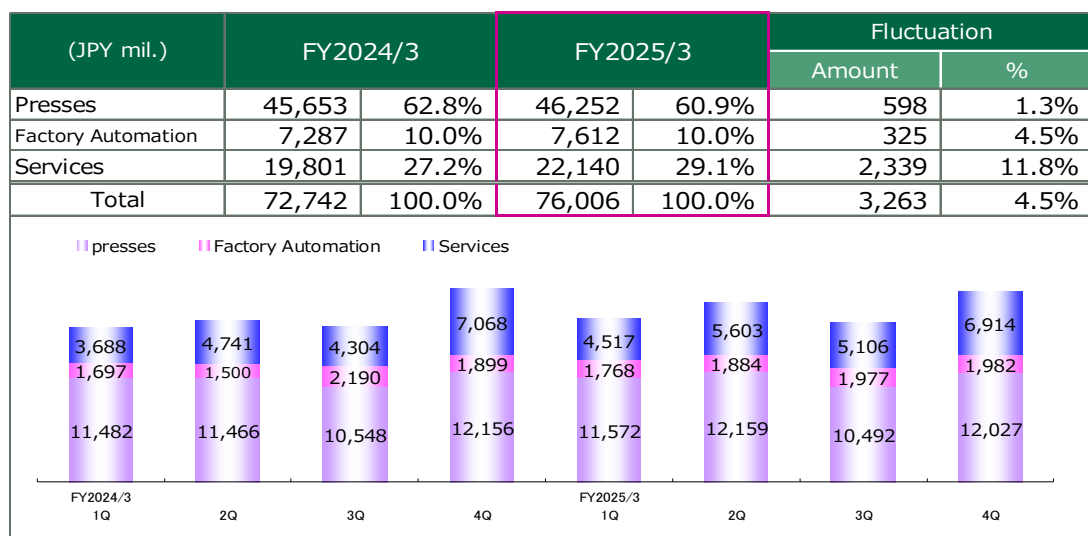
Sales by Business segment (Press related / Others)



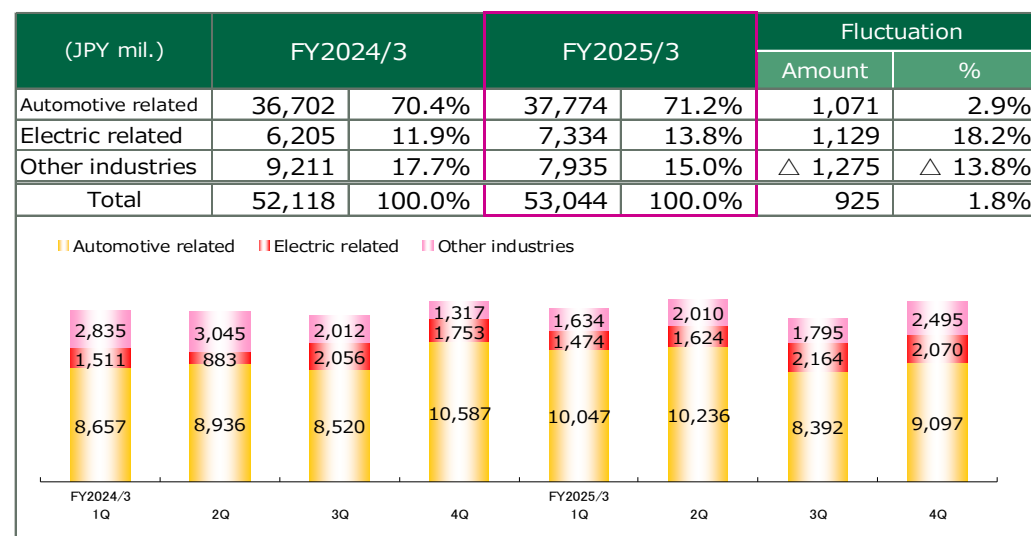
Sales by Geographic segment



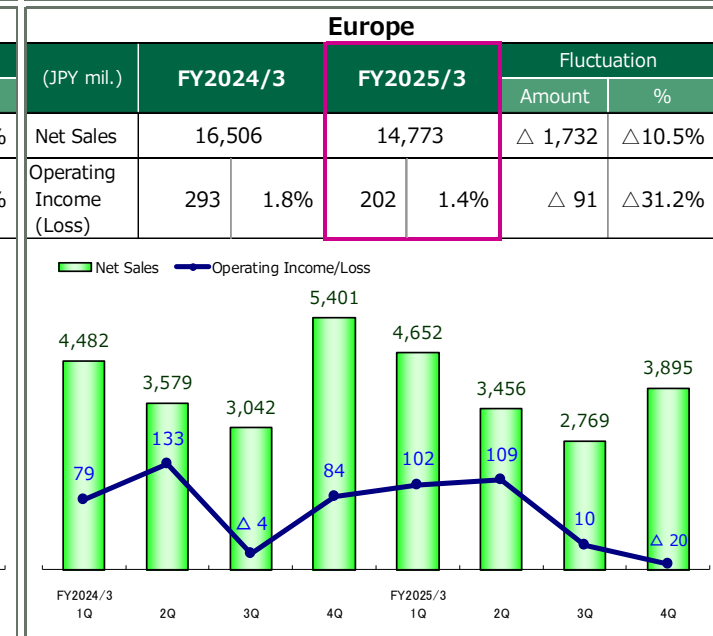
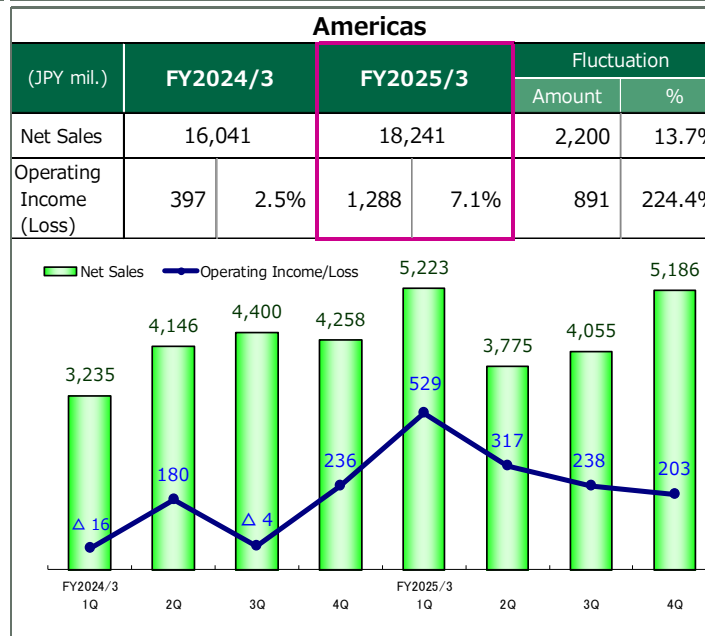
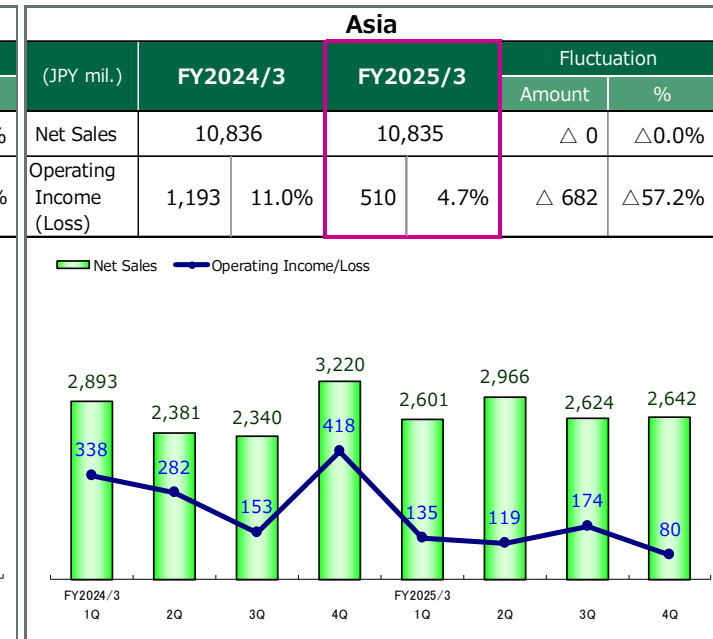
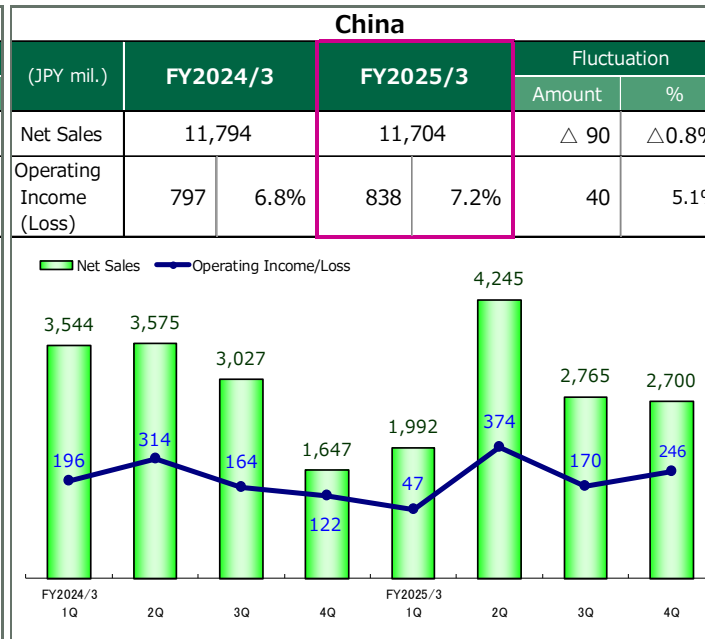
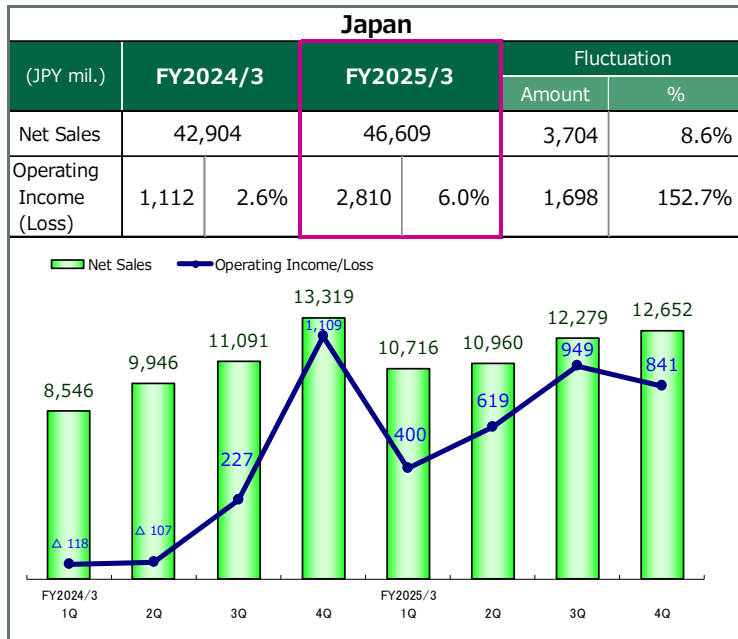
Sales by Business segment of the Medium-Term Management Plan (Press / FA / Service)



Sales (presses) by Customer industry

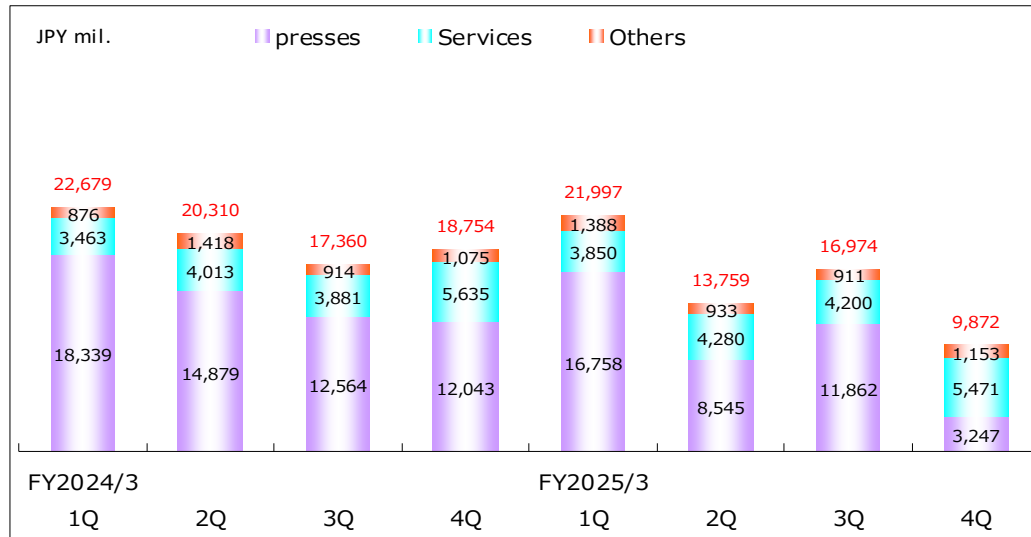


Sales / Operating Income (by Geographic segment)

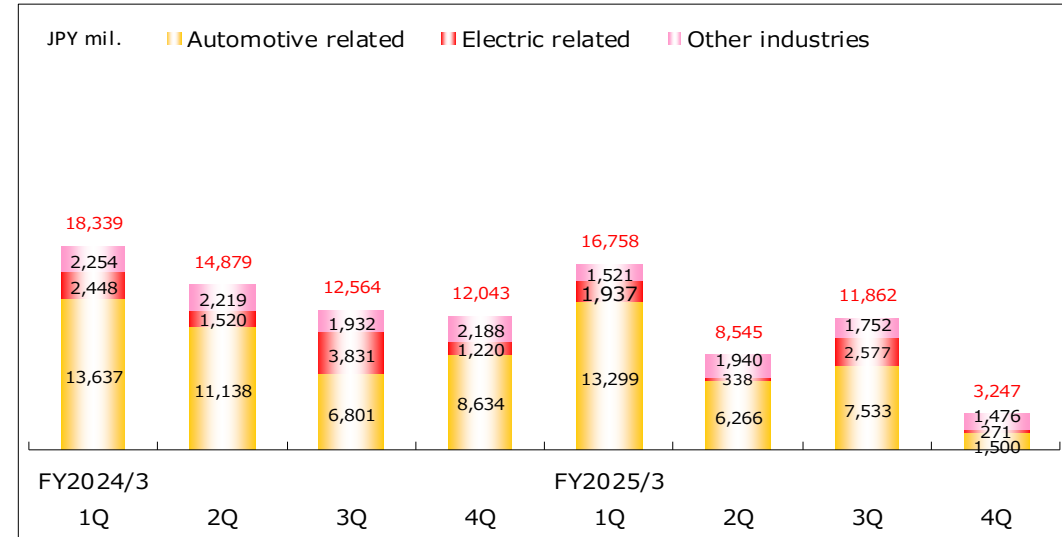


Orders & Backlog (by Business/Customer/Geographic segment)

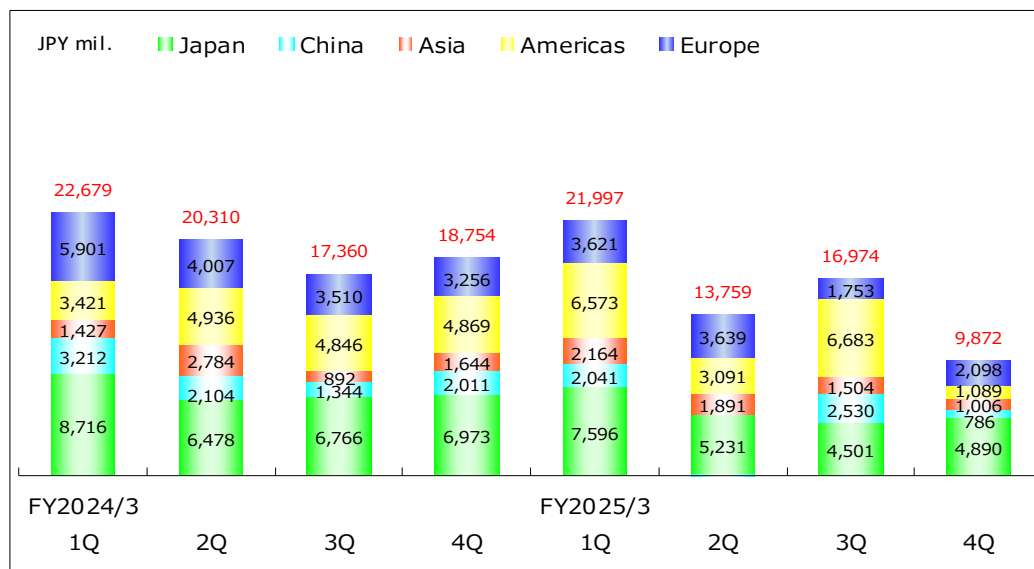
Orders by Business Segment



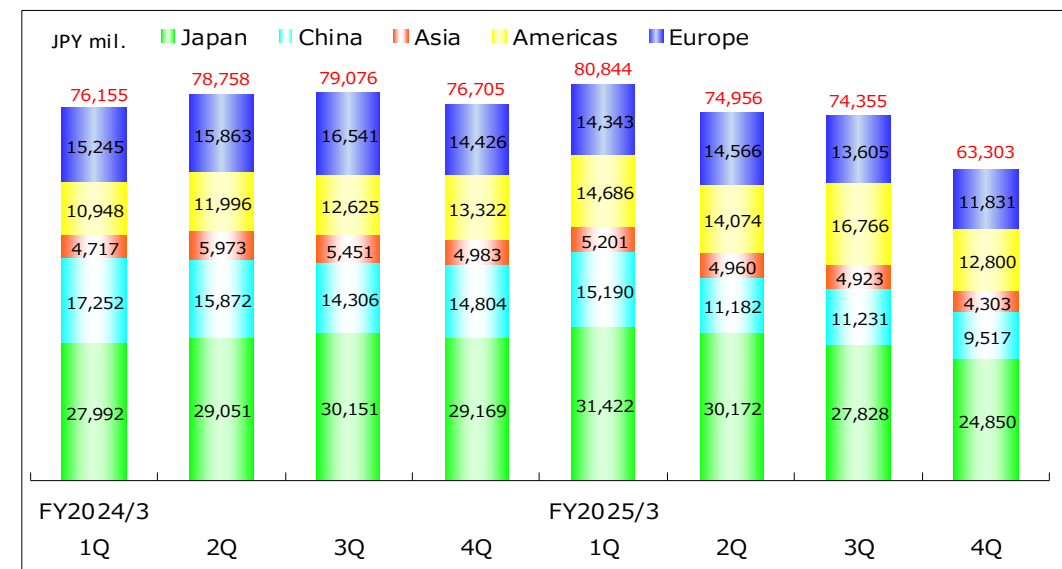
Orders by Customer Industry (Presses)



Orders by Geographic Segment

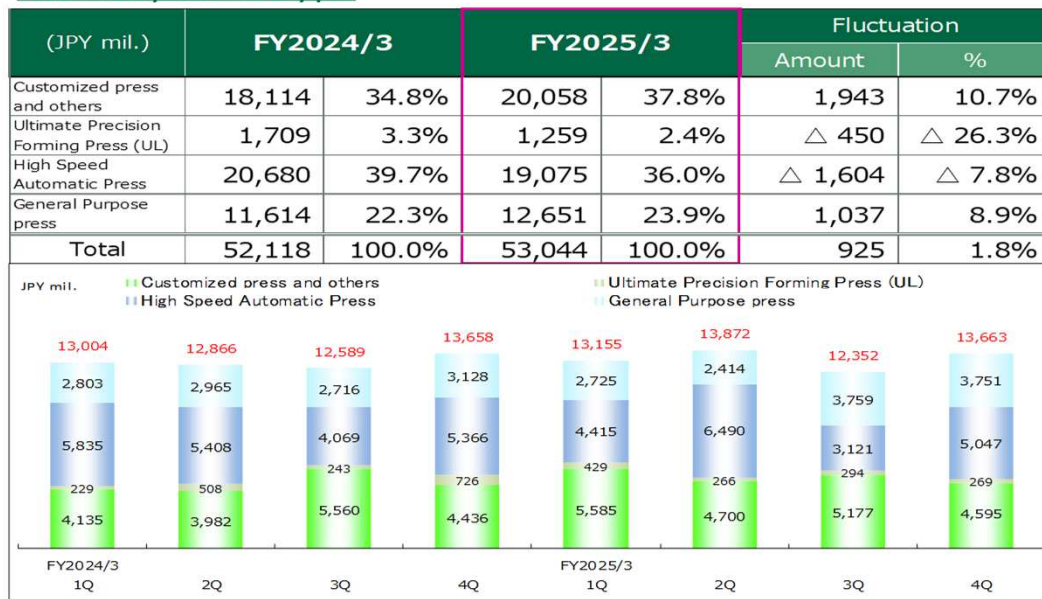


Order Backlog by Geographic Segment



Sales & Orders & Order Backlog (by Press type)

Sales by Press type



General Purpose press
⇒ Small size basic models



Ultimate Precision Forming Press (UL)
⇒ Special machines which provide improved precision with high frame-rigidity



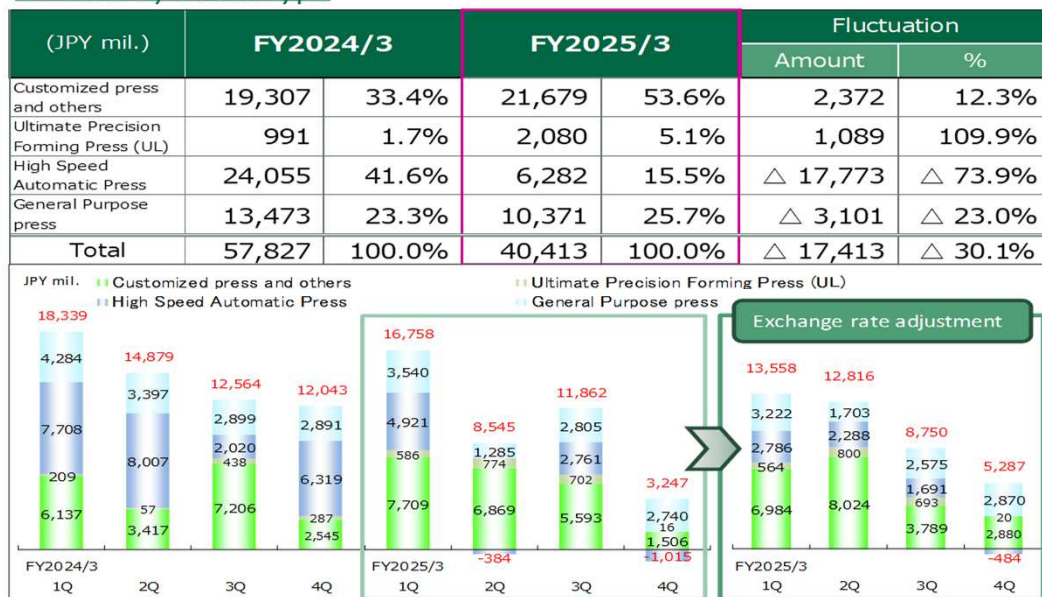
High Speed Automatic Press
⇒ Small and mid-size models, designed for high-speed forming strokes



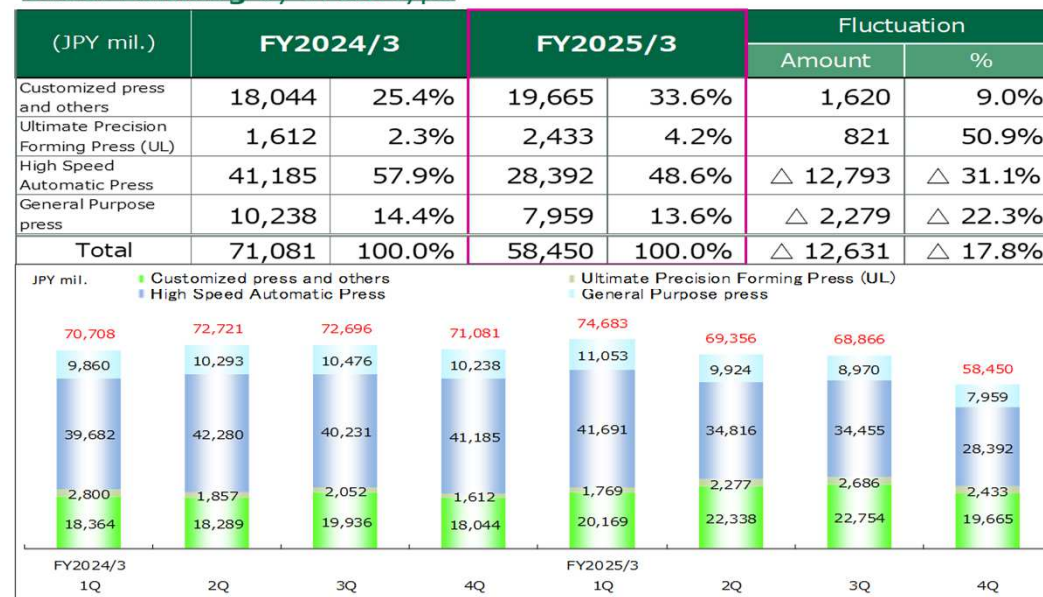
Customized press and others
⇒ Middle and large size machines, upon requests from customers



Orders by Press type



Order Backlog by Press type



Trend of Orders & Order Backlog

(JPY mil.)				FY2024/3				FY2025/3				vs. FY2024/3	
				1st Half		Full-year		1st Half		Full-year		Fluctuation	
				Amount	Proportion	Amount	Proportion	Amount	Proportion	Amount	Proportion	Amount	%
O r d e r s	B y B u s i n e s s	Presses		33,219	77.3%	57,827	73.1%	25,303	70.8%	40,413	64.6%	△ 17,413	△ 30.1%
		C u s t o m e r	Automotive related	24,776	74.6%	40,211	69.5%	19,565	77.3%	28,598	70.8%	△ 11,612	△ 28.9%
			Electric related	3,968	11.9%	9,020	15.6%	2,276	9.0%	5,124	12.7%	△ 3,896	△ 43.2%
			Other industries	4,474	13.5%	8,594	14.9%	3,461	13.7%	6,689	16.6%	△ 1,904	△ 22.2%
		Services		7,476	17.4%	16,993	21.5%	8,131	22.7%	17,803	28.4%	810	4.8%
		Others		2,294	5.3%	4,285	5.4%	2,321	6.5%	4,387	7.0%	101	2.4%
	B y R e g i o n	Japan		15,194	35.3%	28,935	36.6%	12,827	35.9%	22,220	35.5%	△ 6,715	△ 23.2%
		China		5,316	12.4%	8,672	11.0%	1,946	5.4%	5,264	8.4%	△ 3,407	△ 39.3%
		Asia		4,212	9.8%	6,749	8.5%	4,056	11.3%	6,567	10.5%	△ 181	△ 2.7%
		Americas		8,357	19.4%	18,073	22.8%	9,665	27.0%	17,438	27.9%	△ 634	△ 3.5%
		Europe		9,908	23.0%	16,675	21.1%	7,260	20.3%	11,113	17.8%	△ 5,562	△ 33.4%
	Total			42,990	100.0%	79,105	100.0%	35,756	100.0%	62,603	100.0%	△ 16,502	△ 20.9%

O r d e r B a c k l o g	B y R e g i o n	Japan		29,051	36.9%	29,169	38.0%	30,172	40.3%	24,850	39.3%	△ 4,319	△ 14.8%
		China		15,872	20.2%	14,804	19.3%	11,182	14.9%	9,517	15.0%	△ 5,286	△ 35.7%
		Asia		5,973	7.6%	4,983	6.5%	4,960	6.6%	4,303	6.8%	△ 679	△ 13.6%
		Americas		11,996	15.2%	13,322	17.4%	14,074	18.8%	12,800	20.2%	△ 521	△ 3.9%
		Europe		15,863	20.1%	14,426	18.8%	14,566	19.4%	11,831	18.7%	△ 2,595	△ 18.0%
	Total			78,758	100.0%	76,705	100.0%	74,956	100.0%	63,303	100.0%	△ 13,402	△ 17.5%

Major Changes on Balance Sheet



Assets

Current assets Non-current assets

(JPY mil.)

VS end of Previous FY

Total assets $\triangle 3,333$

Current assets $\triangle 1,356$

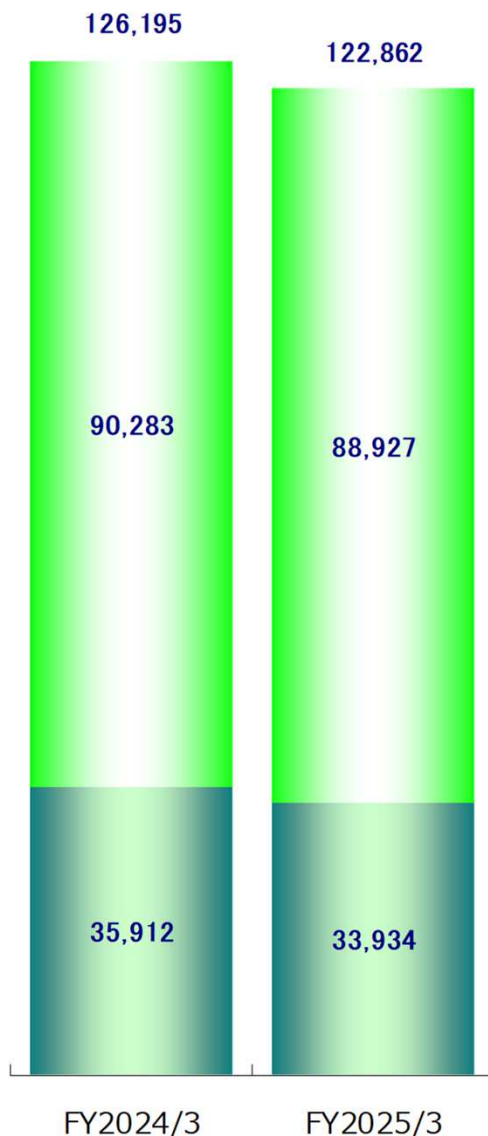
Cash and deposits + 2,539

Notes and accounts receivable - trade, and contract assets, Electronically recorded monetary claims - operating $\triangle 1,541$

Advance payments - trade $\triangle 1,707$

Non-current assets $\triangle 1,977$

Investment securities $\triangle 1,217$



Liabilities and Net Assets

Net assets Non-current liabilities Current liabilities

(JPY mil.)

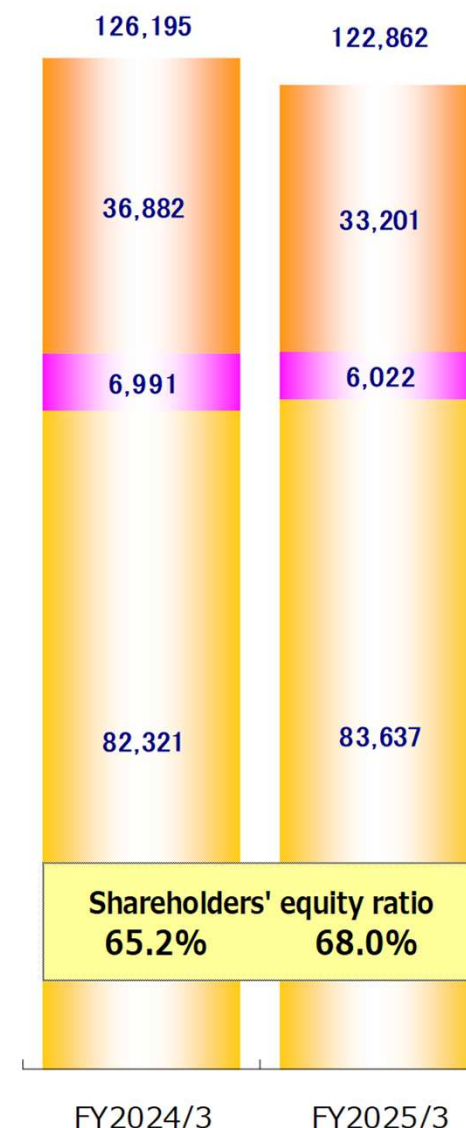
VS end of Previous FY

Total liabilities $\triangle 4,649$

Current liabilities $\triangle 3,681$

Accounts payable -trade and electronically recorded monetary obligations - operating $\triangle 3,619$

Non-current liabilities $\triangle 968$



Shareholders' equity ratio
65.2% 68.0%

Total net assets + 1,316

Retained earnings + 2,087

Highlights: Consolidated Forecasts of FY2025



(100million JPY)

(JPY mil.)		FY2025/3	FY2026/3 Forecast	Fluctuation	
				Amount	%
Orders		62,603	72,000	9,396	15.0%
Net Sales		76,006	78,000	1,993	2.6%
Cost of Sales		59,965	61,200	1,234	2.1%
Gross Profit		16,040	16,800	759	4.7%
<Gross Profit ratio>		21.1%	21.5%		(+0.4P)
Selling, general and administrative expenses		10,510	11,000	489	4.7%
Operating Income		5,529	5,800	270	4.9%
<Operating Income ratio>		7.3%	7.4%		(+0.1P)
Ordinary Income		5,559	6,000	440	7.9%
Income Before Income Taxes		6,297	6,000	△ 297	△4.7%
Net Income		5,101	4,200	△ 901	△17.7%
Exchange Rate	1USD	¥152.66	¥140.00	△12.66	△8.3%
	1EUR	¥163.85	¥155.00	△8.85	△5.4%

Factors of Change in Operating Income

Increase of net sales (REJ,HMS and FX impact excluded)	8.3
Operating income of acquired company (HMS) included	3.0
Higher gross profit of presses (excluding REJ and FX impact)	0.1
FX impact	△ 2.5
Increase of SG&A expenses (REJ,HMS and FX impact excluded)	△ 6.2
Total	2.7

<Summary>

Sales are expected to increase mainly through higher sales of press and acquisition effects
Operating income is expected to increase due to higher sales and the acquisition effects

Orders

It is expected to increase by 15.0% year-on-year due to a recovery in high-speed presses, which declined sharply in the previous FY, and the addition of orders from the automation equipment company to be acquired this FY.

Net Sales

It is expected to increase by 2.6% year-on-year due to the Increase in sales of customized and presses and high-speed presses, as well as the addition of sales from the automatic equipment company to be acquired this FY.

Gross Profit

It is expected to increase by 4.7% year-on-year due to the effect of sales growth and the addition of gross profit from the automation equipment company to be acquired.

Operating Income

An increase of 4.9% year-on-year is expected due to the above-mentioned factors.

Net Income

17.7% year-on-year decline is expected due to the absence of gains on the sale of investment securities and application of tax effect accounting related to the integration of German subsidiaries, which were recorded in the previous year.

Forecasts of Orders/Sales/Operating Income (by segment)



By Business Segment

(JPY mil.)	Orders				Net Sales			
	FY2025/3	FY2026/3 forecast	Fluctuation: FY2026/3 vs FY2025/3		FY2025/3	FY2026/3 forecast	Fluctuation: FY2026/3 vs FY2025/3	
			Amount	%			Amount	%
Presses	40,413	47,300	6,886	17.0%	53,044	53,900	855	1.6%
Services	17,803	18,000	196	1.1%	18,306	17,400	△ 906	△ 4.9%
Others	4,387	6,700	2,312	52.7%	4,655	6,700	2,044	43.9%
Total	62,603	72,000	9,396	15.0%	76,006	78,000	1,993	2.6%

By Business Segment of the Medium-Term Management Plan (Press / FA / Service)

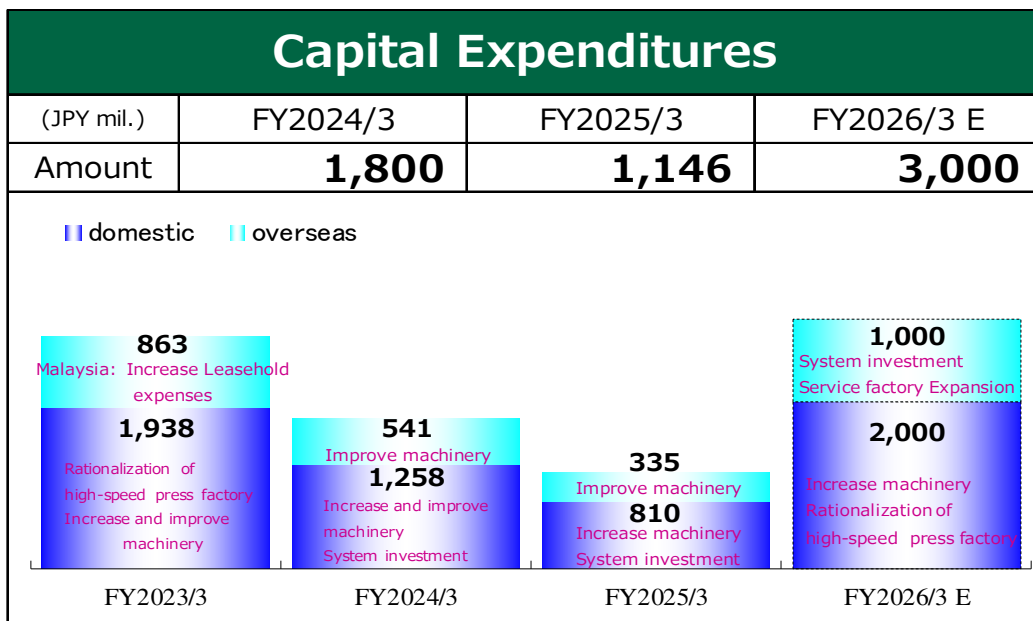
(JPY mil.)	Net Sales				
	FY2025/3	FY2026/3 forecast	Fluctuation		
			Amount	%	
Presses	46,252	47,000	60%	748	1.6%
Factory Automation	7,612	10,000	13%	2,387	31.4%
Services	22,140	21,000	27%	△ 1,140	△ 5.2%
Total	76,006	78,000	100%	1,993	2.6%

By Geographic Segment

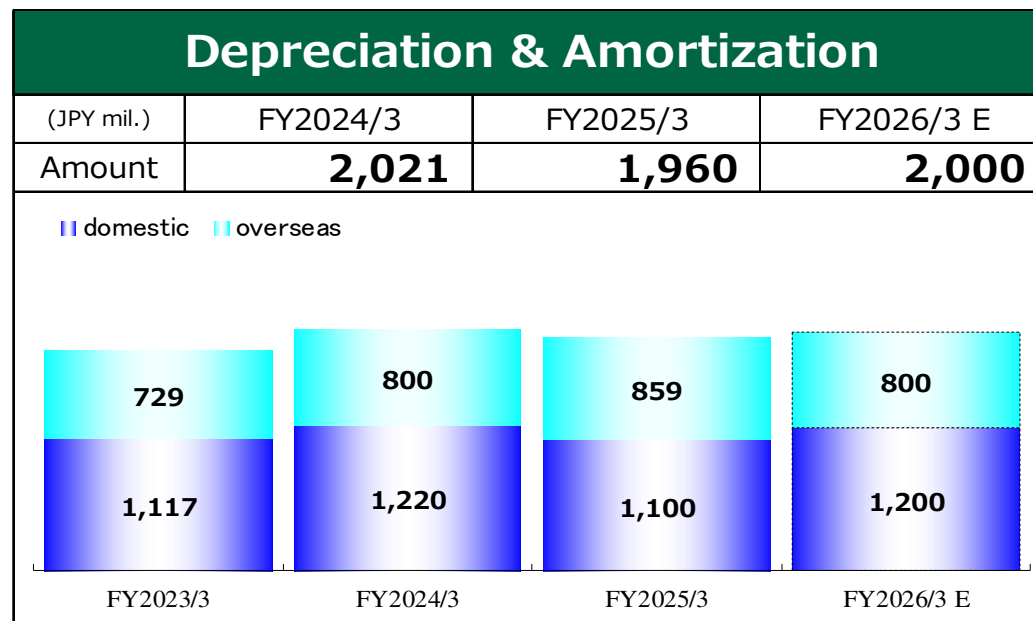
(JPY mil.)	Orders				Net Sales				Operating Income			
	FY2025/3	FY2026/3 forecast	Fluctuation: FY2026/3 vs FY2025/3		FY2025/3	FY2026/3 forecast	Fluctuation: FY2026/3 vs FY2025/3		FY2025/3	FY2026/3 forecast	Fluctuation: FY2026/3 vs FY2025/3	
			Amount	%			Amount	%			Amount	%
Japan	22,220	27,850	5,629	25.3%	46,609	46,500	△ 109	△ 0.2%	2,810	2,700	△ 110	△ 3.9%
China	5,264	7,200	1,935	36.8%	11,704	12,500	795	6.8%	838	700	△ 138	△ 16.5%
Asia	6,567	6,300	△ 267	△ 4.1%	10,835	11,300	464	4.3%	510	1,100	589	115.3%
Americas	17,438	17,950	511	2.9%	18,241	22,000	3,758	20.6%	1,288	1,000	△ 288	△ 22.4%
Europe	11,113	12,700	1,586	14.3%	14,773	13,300	△ 1,473	△ 10.0%	202	50	△ 152	△ 75.3%
Reconciliation					△ 26,157	△ 27,600			△ 120	250		
Total	62,603	72,000	9,396	15.0%	76,006	78,000	1,993	2.6%	5,529	5,800	270	4.9%

Trend of Capex, Depreciation, R&D & CF

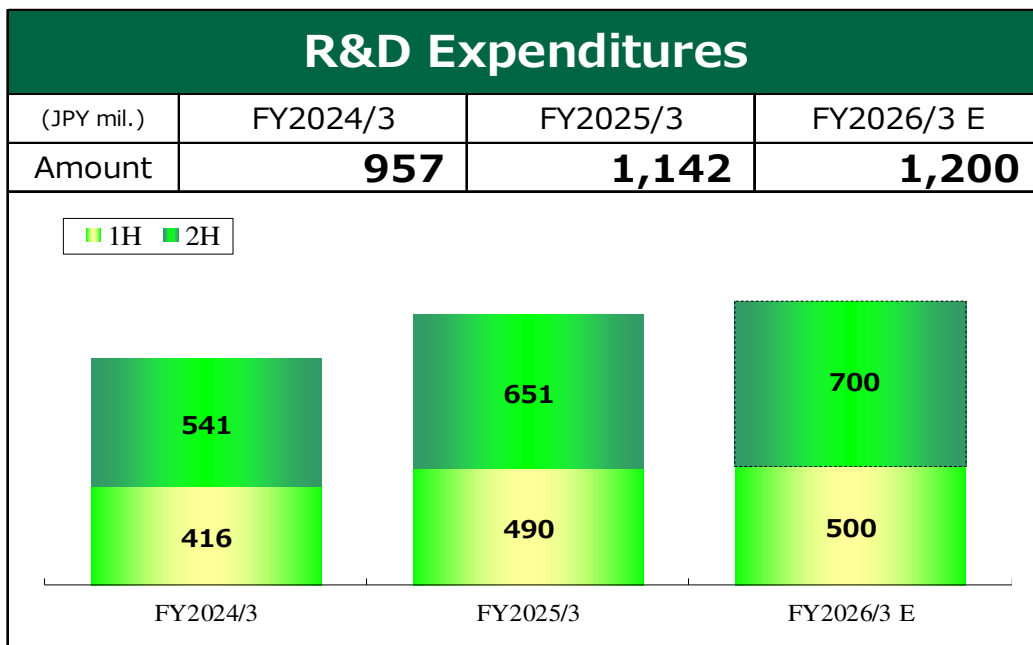
Capital Expenditures



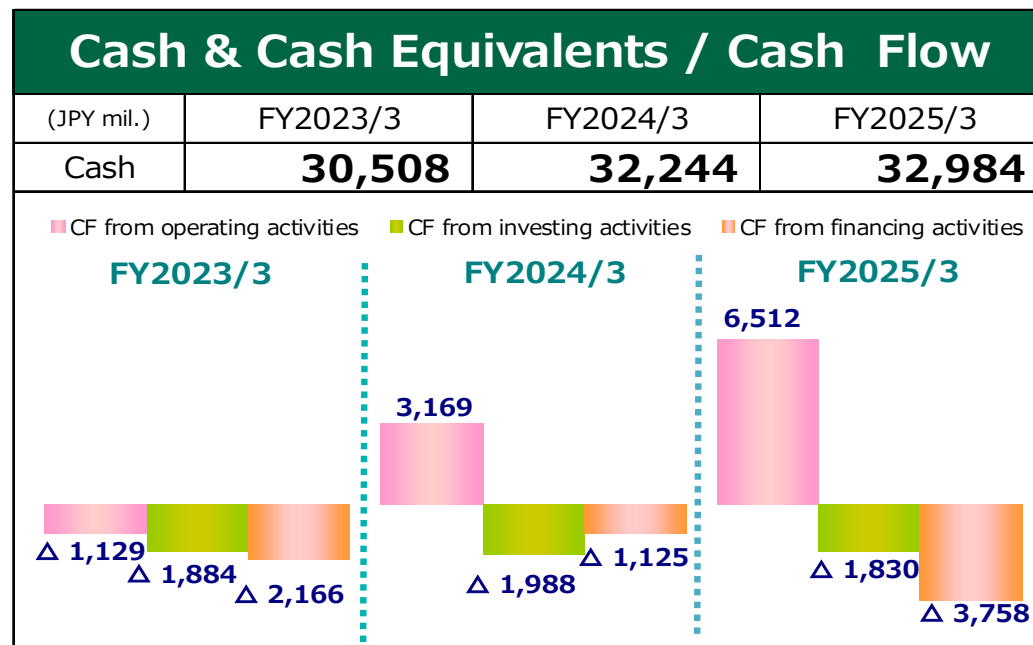
Depreciation & Amortization



R&D Expenditures



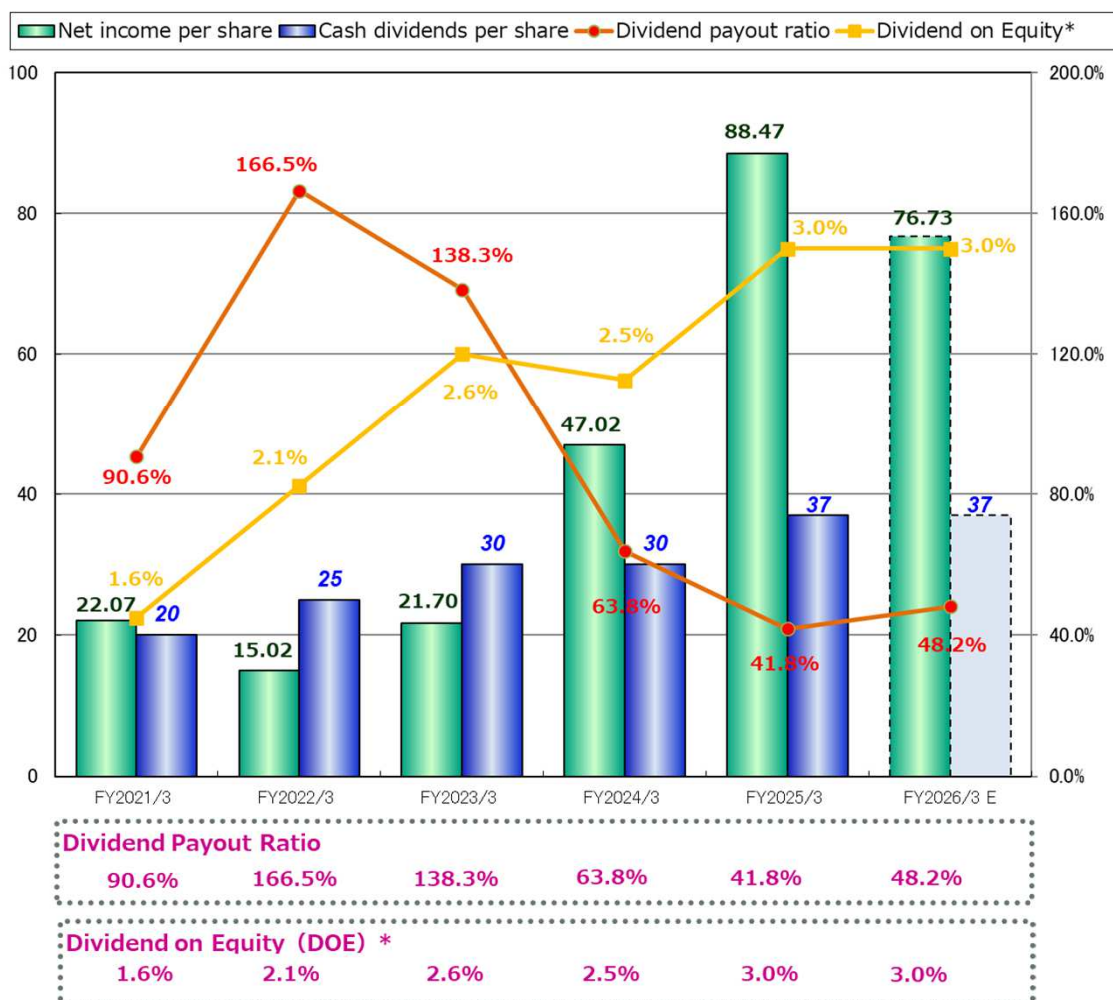
Cash & Cash Equivalents / Cash Flow



Return to Shareholders

• **Dividend Policy**: Based on our management policy of growing together with our stakeholders, we will maintain the stability of our managerial and financial foundations, undertake strategic investments for sustainable growth, and provide stable shareholder returns in a well-balanced manner.

In addition, we aim to achieve an “optimal level of equity capital” and an “optimal balance sheet” that reflect our cost of capital, as well as focus on stable dividend and maintaining DOE above 3%*.



Based on the dividend policy of “DOE above 3%*” in the new capital policy, the initial forecast of ¥30 per share will be increased to ¥37 per share for FY2025.

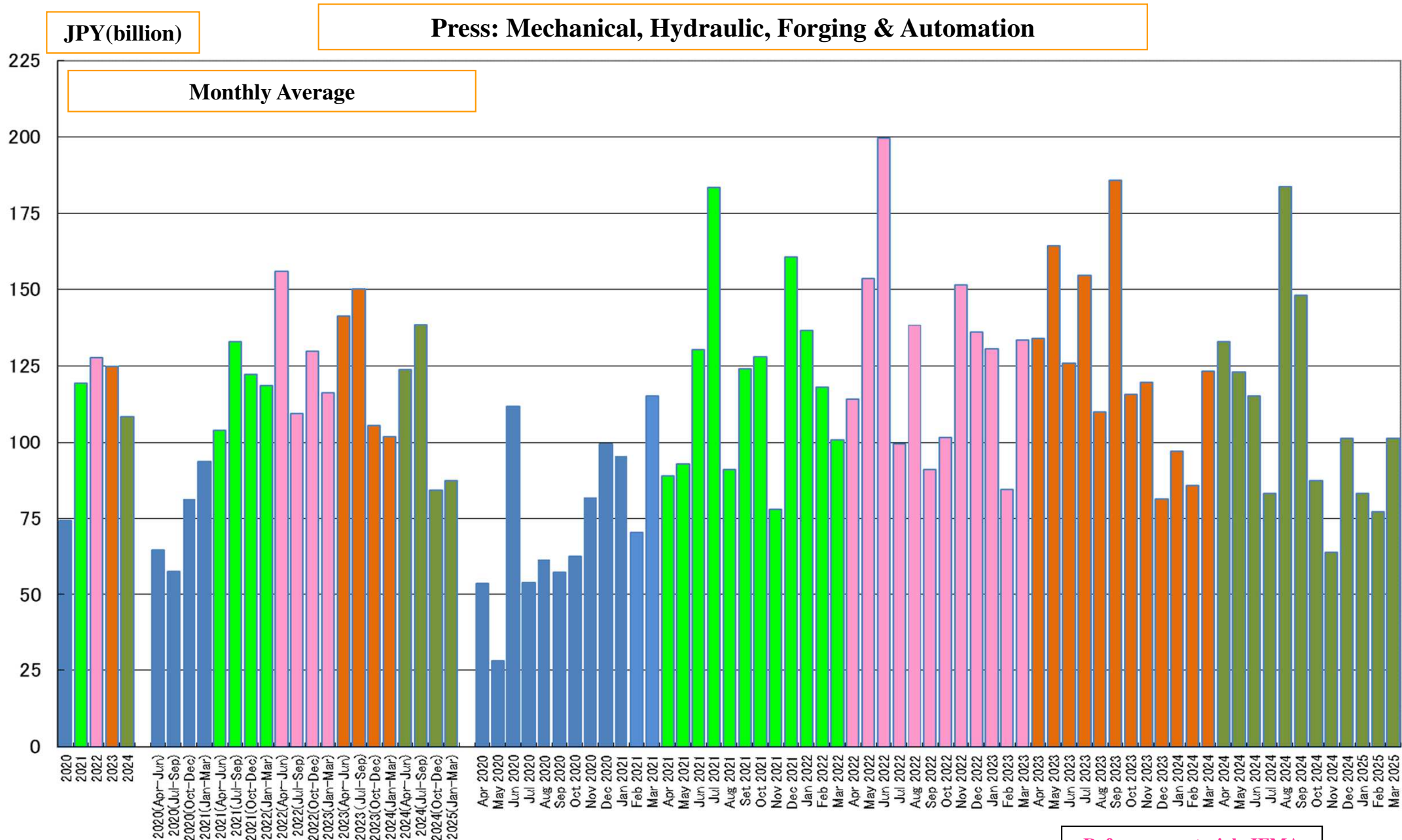
【Consolidated dividend payout ratio: 41.8% expected】

In line with the dividend policy of “DOE above 3%*”, ¥37 per share is forecast for FY2026.

【Consolidated dividend payout ratio: 48.2% expected】

* Based on equity excluding foreign currency translation adjustments

(for Reference) Statistics of Forming Machinery Industry-1

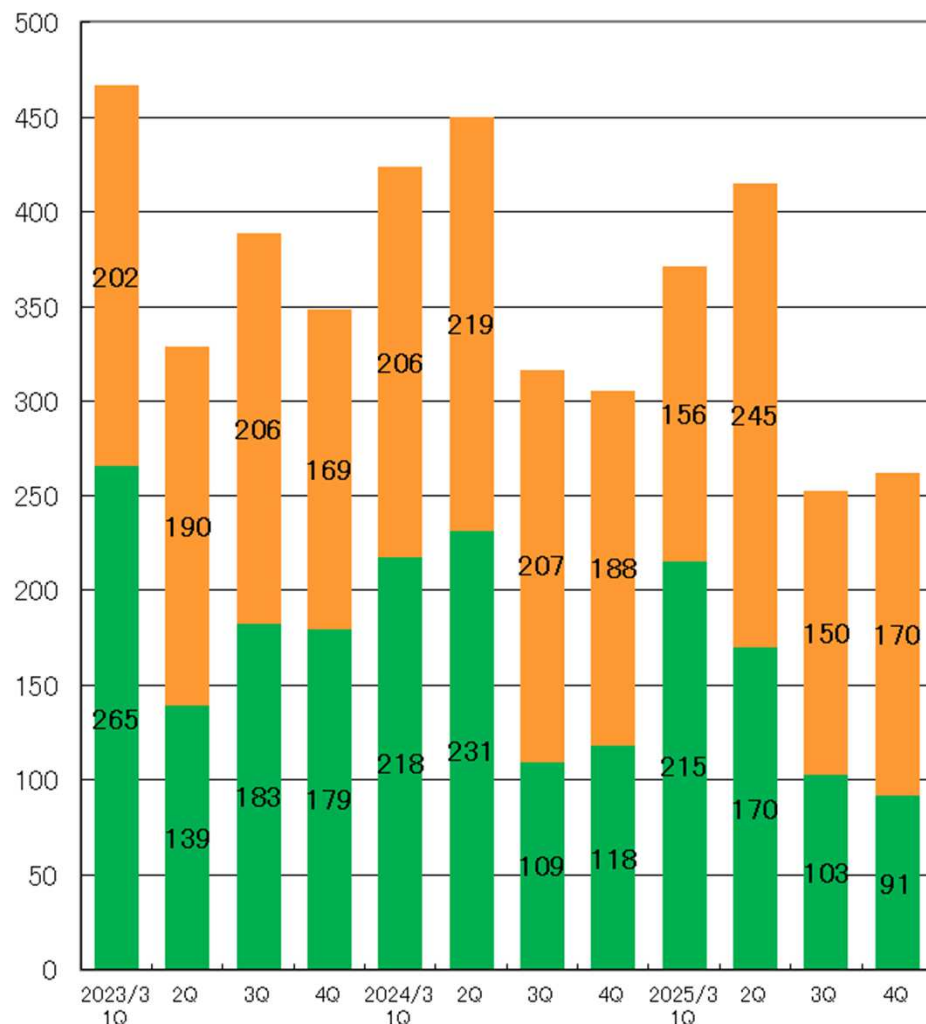


(for Reference) Statistics of Forming Machinery Industry- 2

Orders

JPY
(100million)

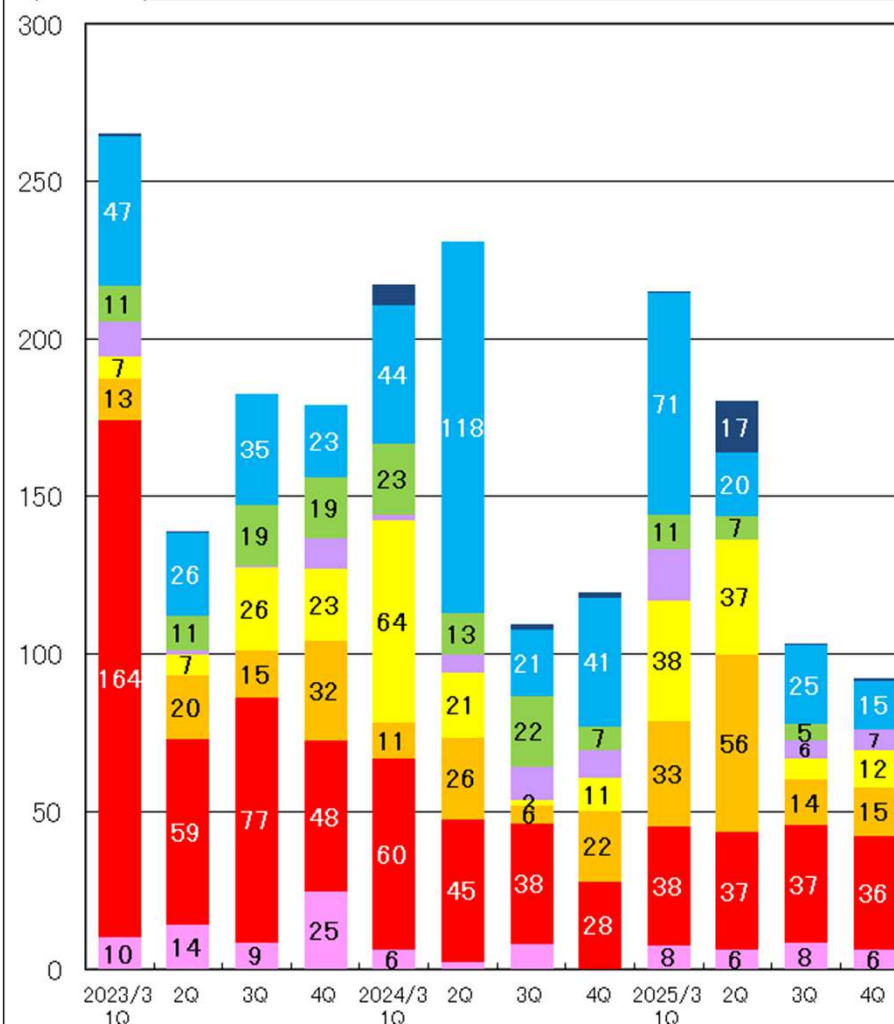
Overseas Japan



Trend of Orders (Overseas) by Geographic Segment

JPY
(100million)

Taiwan・Korea China S.E Asia
India, etc. Russia・E. Europe Europe
U.S・Mexico Latin America



Reference material: JFMA

Cautions about forecast statements contained in this package

- **The information in this package contains future forecasts.**
- **Future forecasts contained in this document are based on the judgment of company management based on currently available information. Although the future forecasts are based on or grounded in assumptions, future economic circumstances and actual business results may differ from these assumptions.**
- **Although the Company or its management is stating its expectations and/or convictions regarding future results, this does not guarantee that these expectations or convictions will be realized, nor does it guarantee that the actual results will be close to the forecasts. Moreover, the Company does not assume any obligation to update or revise any forecasts unless otherwise stipulated by law.**

May 2025

AIDA ENGINEERING, LTD.