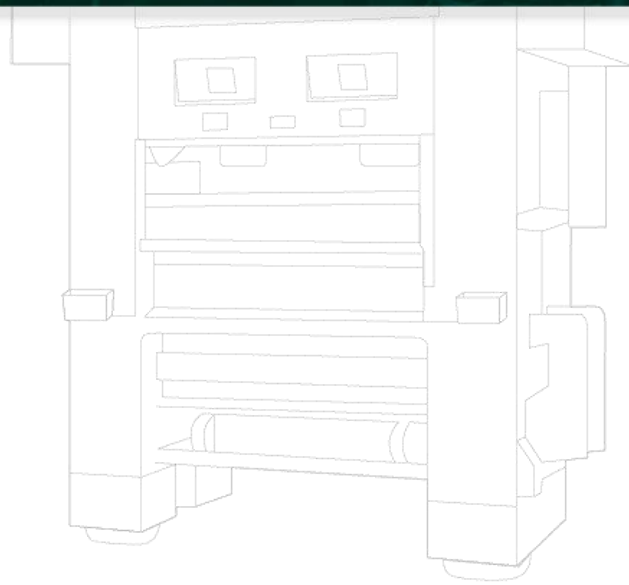
FY2027 2Q
Presentation of Financial Results



AIDA ENGINEERING, LTD.

Highlights of Consolidated Results P&L

(JPY mil.)	FY2026/3 2Q	FY2027/3 2Q	Fluctuation Amount	Fluctuation %
Orders	31,904	39,889	7,985	25.0%
Net Sales	38,688	33,588	△ 5,100	△13.2%
Cost of Sales	29,991	26,479	△ 3,512	△11.7%
Gross Profit	8,697	7,108	△ 1,588	△18.3%
<Gross Margin>	22.5%	21.2%		(△1.3P)
Selling, general and administrative expenses	5,620	6,191	571	10.2%
Operating Income	3,076	917	△ 2,159	△70.2%
<Operating Margin>	8.0%	2.7%		(△5.2P)
Ordinary Income	3,159	1,217	△ 1,941	△61.5%
Income Before Income Taxes	3,670	1,360	△ 2,310	△62.9%
Net Income	2,637	805	△ 1,832	△69.5%
Exchange Rate 1USD	¥146.08	¥159.40	13.32	9.1%
Exchange Rate 1EUR	¥168.14	¥184.35	16.21	9.6%

(Unit: ¥100 million)

Factors affecting operating income	
Impact of Automation Subsidiaries*1	3.2
FX impact	0.6
Increase in SG&A expenses*2,*3	△ 0.7
Lower Gross Margin*3	△ 7.3
Impact of Lower Sales*3	△ 17.4
Total	△ 21.6

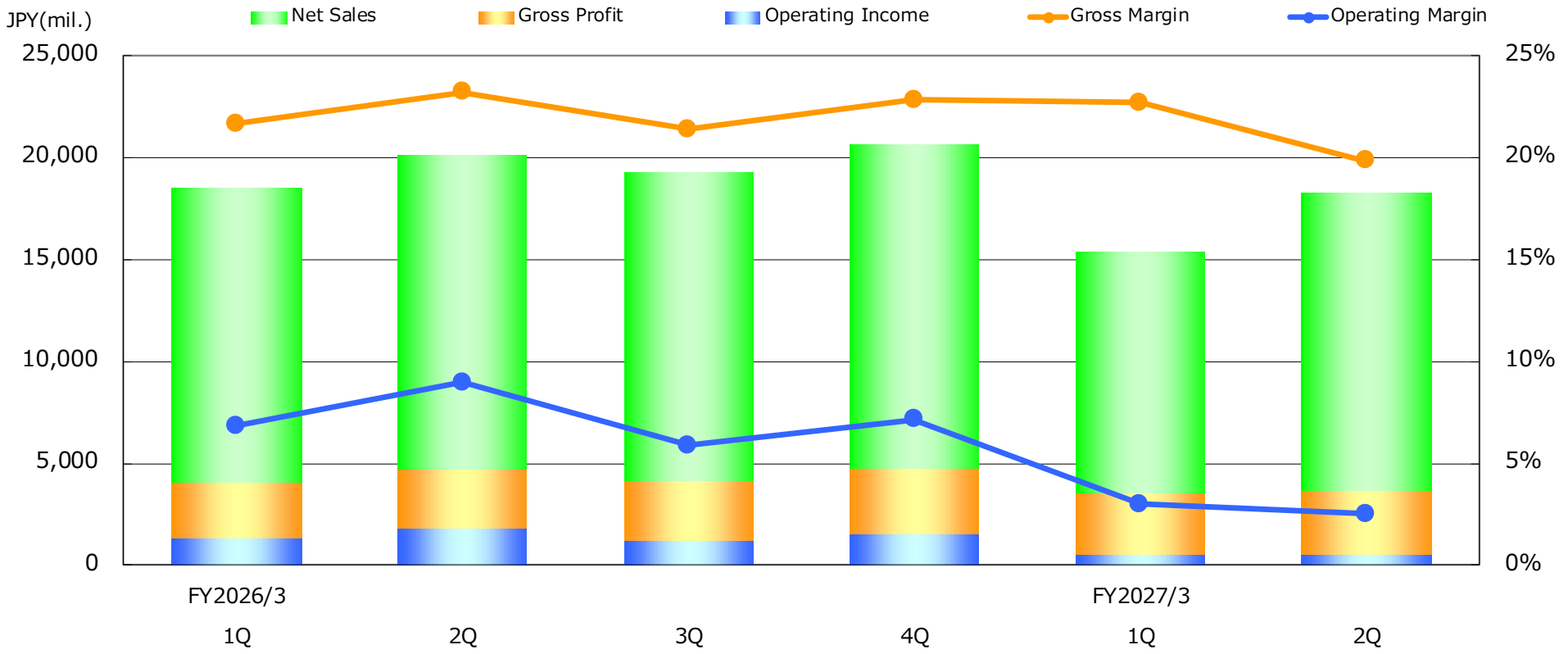
*1 Automation Subsidiaries: REJ, HMS, Dallas
*2 Excluding Automation Subsidiaries
*3 Excluding FX impact

<Summary>

Orders for presses recovered significantly, led by customized and general-purpose presses.
Although sales are on a recovery trend, the decline in sales of high-speed presses could not be fully offset, resulting in lower sales and profit year-on-year.

Orders	Increased 25.0% year-on-year as orders for customized and general-purpose presses recovered significantly despite weakness in high-speed presses. Growth was particularly strong in North America, India and Japan.
Net Sales	Decreased 13.2% year-on-year, as the slowdown in 1Q could not be fully recovered due to delays in press sales recognition. Although sales were on a recovery trend, increased sales of general-purpose presses could not fully offset the decline in sales of high-speed presses, as increased orders for customized presses have yet to be reflected in sales.
Gross Profit	Declined 18.3% year-on-year, despite contributions from the automation subsidiaries acquired last year, due to lower press sales, an unfavorable product mix and lower capacity utilization.
Operating Income	Decreased 70.2% year-on-year due to the decline in gross profit and higher SG&A expenses.
Net Income	Decreased 69.5% year-on-year due to the factors described above.

Trend of Sales, Gross Profit and Operating Income

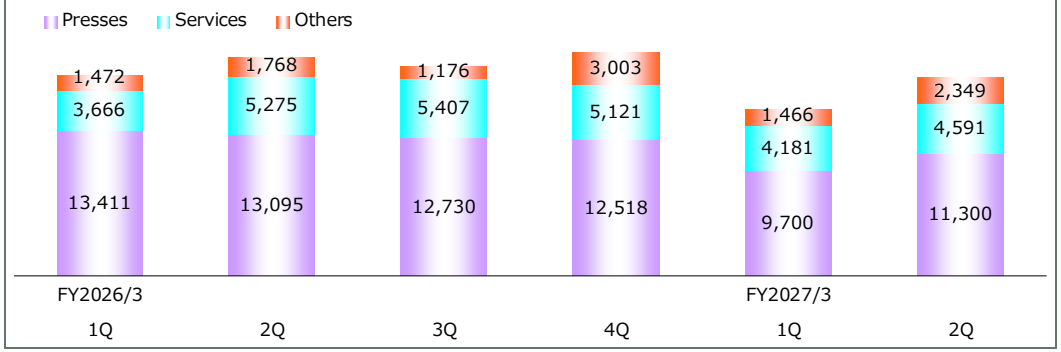


JPY(mil.)		FY2026/3				FY2027/3	
		1Q	2Q	3Q	4Q	1Q	2Q
	Net Sales	18,550	20,138	19,314	20,643	15,347	18,240
	Gross Profit	4,020	4,676	4,134	4,715	3,486	3,622
	Operating Income	1,268	1,807	1,135	1,478	457	459
	Gross Margin	21.7%	23.2%	21.4%	22.8%	22.7%	19.9%
	Operating Margin	6.8%	9.0%	5.9%	7.2%	3.0%	2.5%

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

Sales by Business segment (Press related / Others)

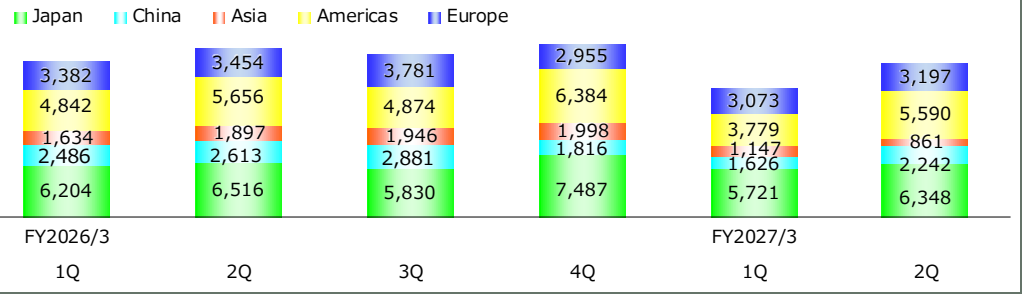
(JPY mil.)	FY2026/3 2Q		FY2027/3 2Q		Fluctuation	
	Amount	Proportion	Amount	Proportion	Amount	%
Presses	26,506	68.5%	21,000	62.5%	△ 5,506	△ 20.8%
Services	8,941	23.1%	8,772	26.1%	△ 168	△ 1.9%
Others	3,241	8.4%	3,815	11.4%	574	17.7%
Total	38,688	100.0%	33,588	100.0%	△ 5,100	△ 13.2%



* Services and Other segment classifications were revised from FY2026.

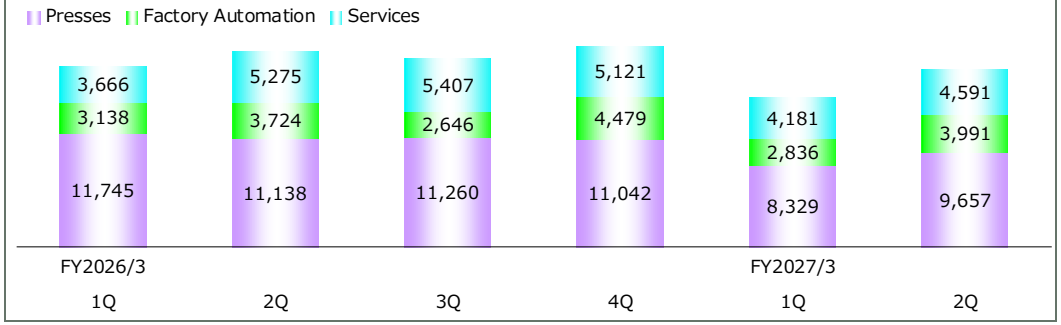
Sales by Geographic segment

(JPY mil.)	FY2026/3 2Q		FY2027/3 2Q		Fluctuation	
	Amount	Proportion	Amount	Proportion	Amount	%
Japan	12,720	32.9%	12,070	35.9%	△ 650	△ 5.1%
China	5,099	13.2%	3,868	11.5%	△ 1,230	△ 24.1%
Asia	3,532	9.1%	2,008	6.0%	△ 1,524	△ 43.1%
Americas	10,498	27.1%	9,370	27.9%	△ 1,128	△ 10.7%
Europe	6,837	17.7%	6,270	18.7%	△ 567	△ 8.3%
Total	38,688	100.0%	33,588	100.0%	△ 5,100	△ 13.2%



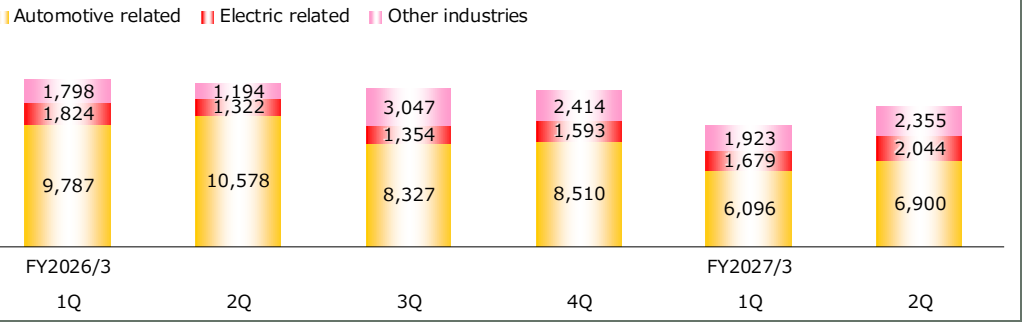
Sales by Business segment of the Medium-Term Management Plan (Press / FA / Service)

(JPY mil.)	FY2026/3 2Q		FY2027/3 2Q		Fluctuation	
	Amount	Proportion	Amount	Proportion	Amount	%
Presses	22,884	59.2%	17,987	53.6%	△ 4,897	△ 21.4%
Factory Automation	6,862	17.7%	6,828	20.3%	△ 34	△ 0.5%
Services	8,941	23.1%	8,772	26.1%	△ 168	△ 1.9%
Total	38,688	100.0%	33,588	100.0%	△ 5,100	△ 13.2%



Sales (presses) by Customer industry

(JPY mil.)	FY2026/3 2Q		FY2027/3 2Q		Fluctuation	
	Amount	Proportion	Amount	Proportion	Amount	%
Automotive related	20,365	76.8%	12,997	61.9%	△ 7,368	△ 36.2%
Electric related	3,146	11.9%	3,724	17.7%	577	18.3%
Other industries	2,993	11.3%	4,278	20.4%	1,284	42.9%
Total	26,506	100.0%	21,000	100.0%	△ 5,506	△ 20.8%

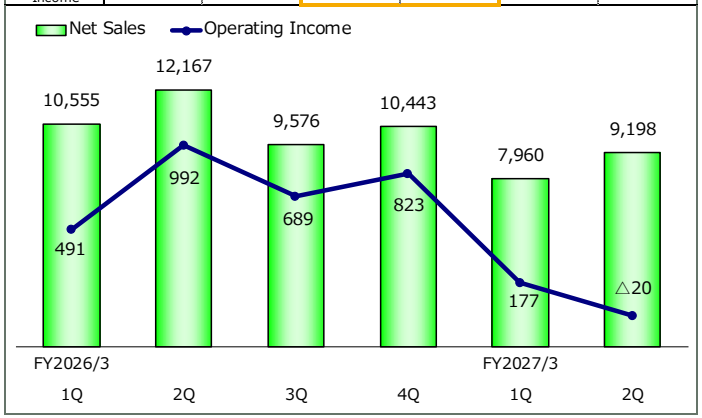


* Segment classifications were revised from FY2026. Figures have been restated on the new basis.

Sales / Operating Income (by Geographic segment)

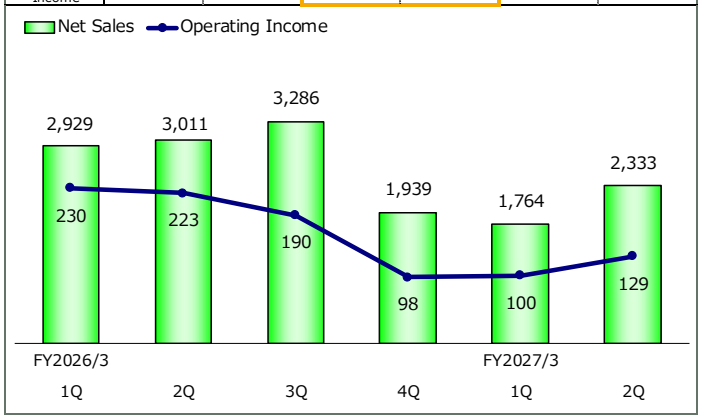
Japan

(JPY mil.)	FY2026/3 2Q		FY2027/3 2Q		Fluctuation Amount	Fluctuation %
Net Sales	22,723		17,159		△ 5,564	△24.5%
Operating Income	1,484	6.5%	156	0.9%	△ 1,327	△89.5%



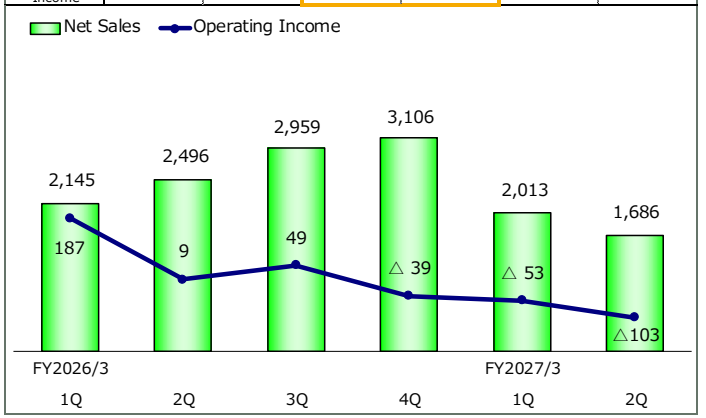
China

(JPY mil.)	FY2026/3 2Q		FY2027/3 2Q		Fluctuation Amount	Fluctuation %
Net Sales	5,941		4,098		△ 1,843	△31.0%
Operating Income	453	7.6%	229	5.6%	△ 224	△49.5%



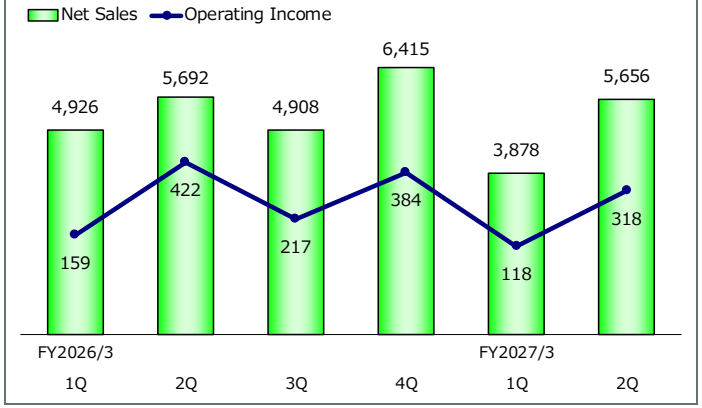
Asia

(JPY mil.)	FY2026/3 2Q		FY2027/3 2Q		Fluctuation Amount	Fluctuation %
Net Sales	4,642		3,700		△ 941	△20.3%
Operating Income	196	4.2%	△ 157	△4.2%	△ 353	-



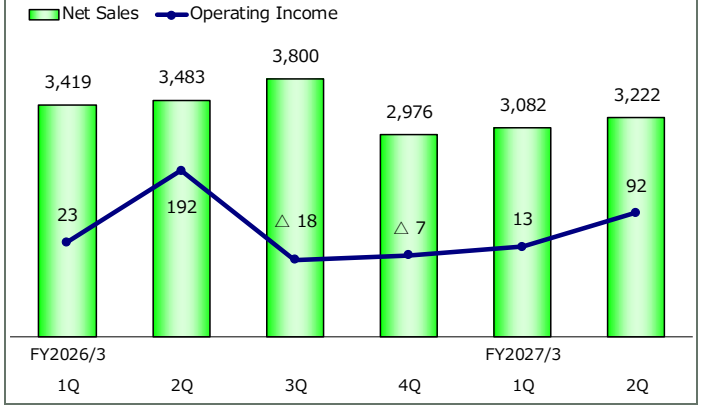
Americas

(JPY mil.)	FY2026/3 2Q		FY2027/3 2Q		Fluctuation Amount	Fluctuation %
Net Sales	10,619		9,535		△ 1,083	△10.2%
Operating Income	582	5.5%	437	4.6%	△ 144	△24.8%



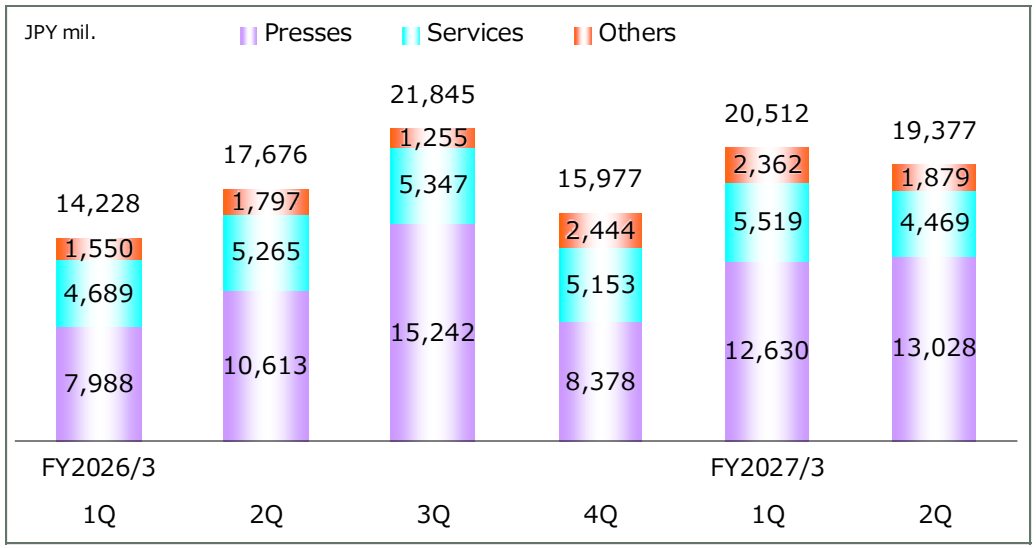
Europe

(JPY mil.)	FY2026/3 2Q		FY2027/3 2Q		Fluctuation Amount	Fluctuation %
Net Sales	6,903		6,305		△ 597	△8.7%
Operating Income	215	3.1%	106	1.7%	△ 109	△50.8%



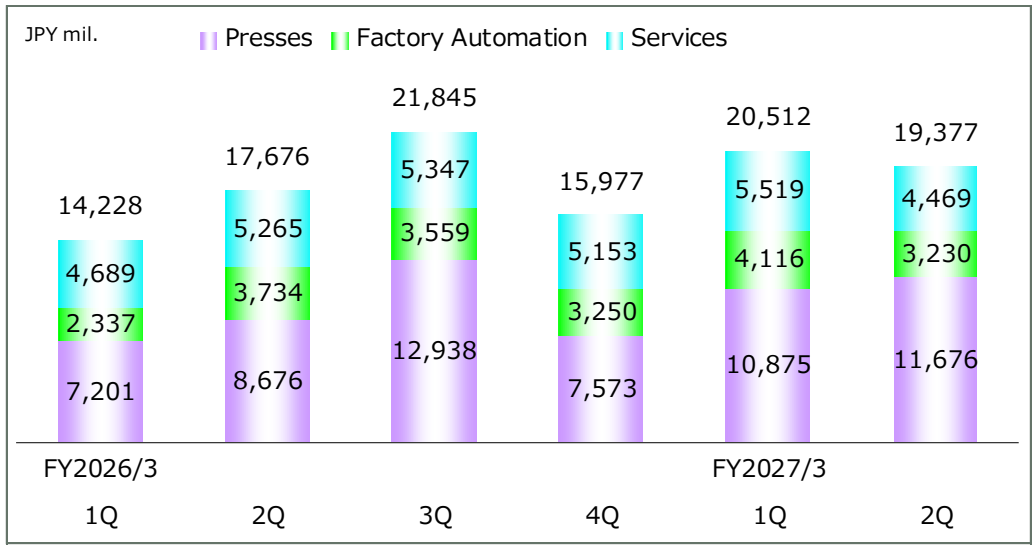
Orders & Backlog (by Business/Geographic segment)

Orders by Business Segment

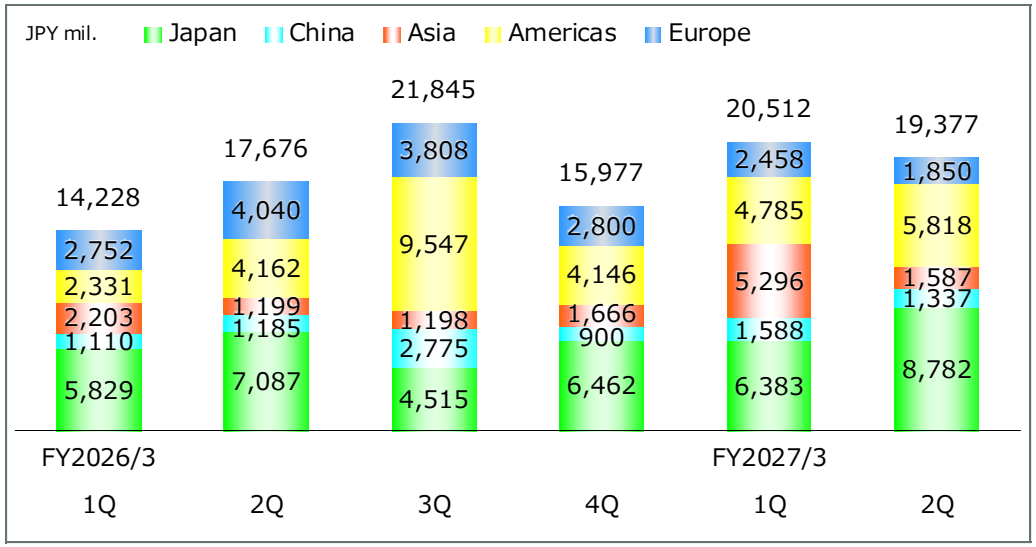


* Services and Other segment classifications were revised from FY2026.

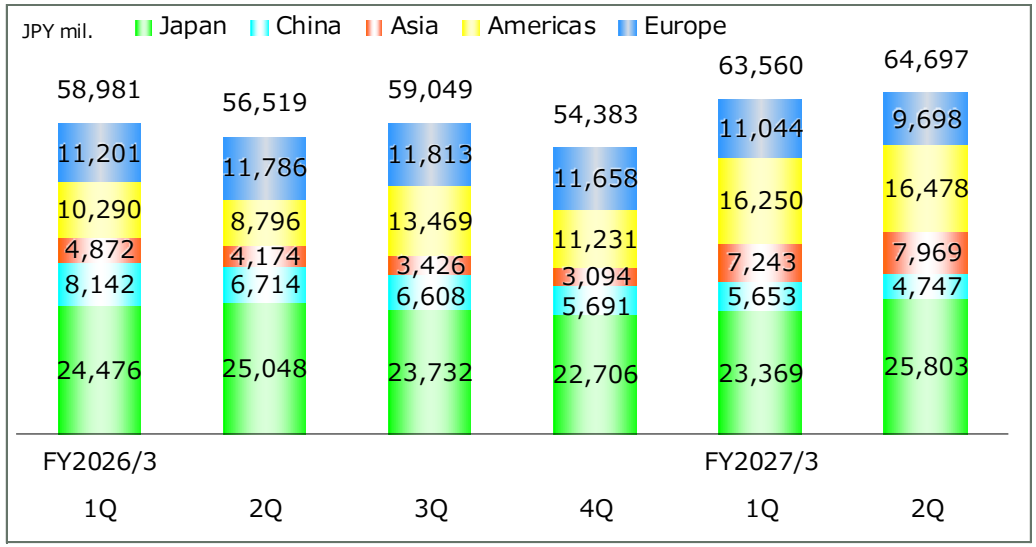
Orders by Business Segment (MTMP)



Orders by Geographic Segment



Order Backlog by Geographic Segment

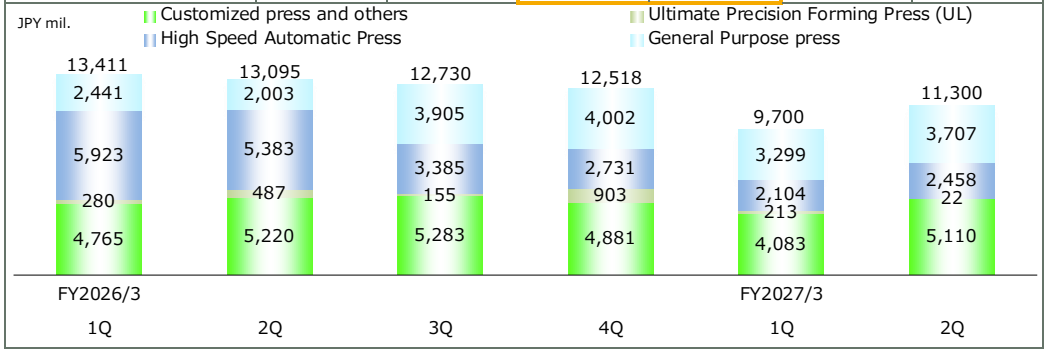


* Americas segment order backlog includes HMS and Dallas from FY2027/3.

Sales & Orders & Order Backlog (by Press type)

Sales by Press type

(JPY mil.)	FY2026/3 2Q		FY2027/3 2Q		Fluctuation	
	Amount	Proportion	Amount	Proportion	Amount	%
Customized press and others	9,986	37.7%	9,193	43.8%	△ 792	△ 7.9%
Ultimate Precision Forming Press (UL)	767	2.9%	236	1.1%	△ 531	△ 69.2%
High Speed Automatic Press	11,306	42.7%	4,563	21.7%	△ 6,743	△ 59.6%
General Purpose press	4,445	16.8%	7,007	33.4%	2,562	57.6%
Total	26,506	100.0%	21,000	100.0%	△ 5,506	△ 20.8%



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



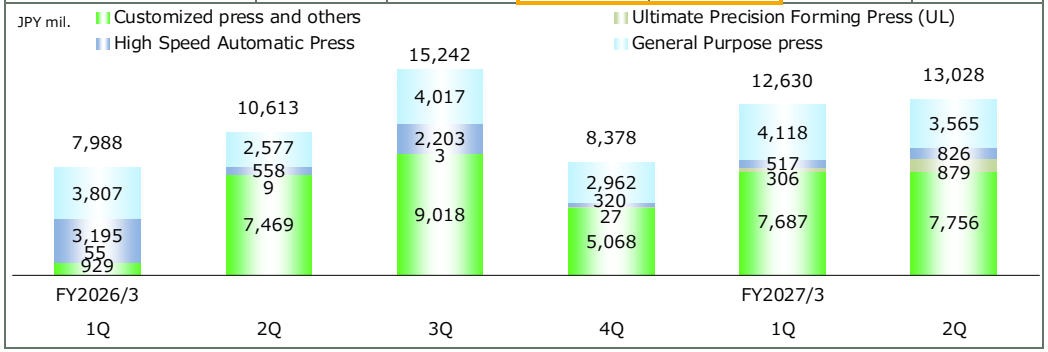
Customized Press and Others

⇒ Middle and large size machines, upon requests from customers



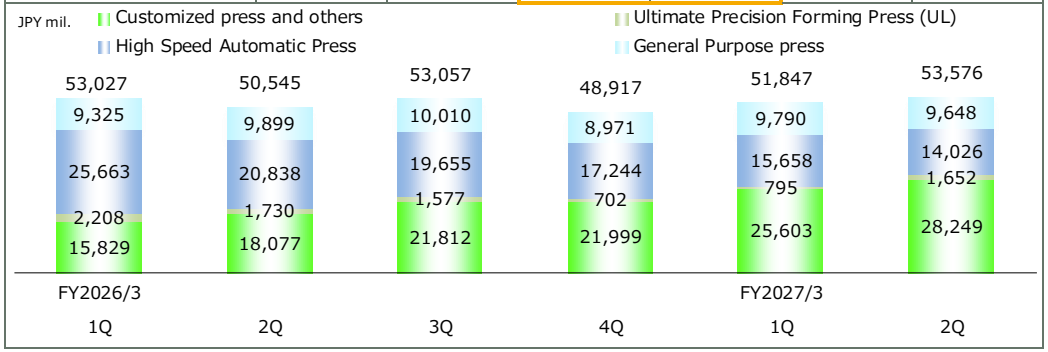
Orders by Press type

(JPY mil.)	FY2026/3 2Q		FY2027/3 2Q		Fluctuation	
	Amount	Proportion	Amount	Proportion	Amount	%
Customized press and others	8,398	45.2%	15,443	60.2%	7,045	83.9%
Ultimate Precision Forming Press (UL)	64	0.3%	1,186	4.6%	1,121	1743.7%
High Speed Automatic Press	3,753	20.2%	1,344	5.2%	△ 2,409	△ 64.2%
General Purpose press	6,385	34.3%	7,684	29.9%	1,299	20.3%
Total	18,601	100.0%	25,658	100.0%	7,056	37.9%



Order Backlog by Press type

(JPY mil.)	FY2026/3 2Q		FY2027/3 2Q		Fluctuation	
	Amount	Proportion	Amount	Proportion	Amount	%
Customized press and others	18,077	35.8%	28,249	52.7%	10,171	56.3%
Ultimate Precision Forming Press (UL)	1,730	3.4%	1,652	3.1%	△ 77	△ 4.5%
High Speed Automatic Press	20,838	41.2%	14,026	26.2%	△ 6,812	△ 32.7%
General Purpose press	9,899	19.6%	9,648	18.0%	△ 251	△ 2.5%
Total	50,545	100.0%	53,576	100.0%	3,030	6.0%



Trend of Orders & Order Backlog

(JPY mil.)			FY2025/3				FY2026/3				FY2027/3		vs. 1H FY2026	
			1st Half		Full-year		1st Half		Full-year		1st Half		Change	
			Amount	Proportion	Amount	Proportion	Amount	Proportion	Amount	Proportion	Amount	Proportion	Amount	%
Orders	By Business	Presses	25,303	70.8%	40,413	64.6%	18,601	58.3%	42,222	60.6%	25,658	64.3%	7,056	37.9%
		By Customer: Automotive related	*19,565*	*77.3%*	*28,598*	*70.8%*	*9,690*	*52.1%*	*26,716*	*63.3%*	*17,988*	*70.1%*	*8,298*	*85.6%*
		By Customer: Electric related	*2,276*	*9.0%*	*5,124*	*12.7%*	*3,337*	*17.9%*	*6,057*	*14.3%*	*3,106*	*12.1%*	*△ 231*	*△ 6.9%*
		By Customer: Other industries	*3,461*	*13.7%*	*6,689*	*16.6%*	*5,573*	*30.0%*	*9,448*	*22.4%*	*4,563*	*17.8%*	*△ 1,010*	*△ 18.1%*
		Services	8,131	22.7%	17,803	28.4%	9,954	31.2%	20,455	29.3%	9,989	25.0%	34	0.3%
		Others	2,321	6.5%	4,387	7.0%	3,348	10.5%	7,048	10.1%	4,241	10.6%	893	26.7%
	By Region	Japan	12,827	35.9%	22,220	35.5%	12,917	40.5%	23,894	34.3%	15,166	38.0%	2,249	17.4%
		China	1,946	5.4%	5,264	8.4%	2,295	7.2%	5,970	8.6%	2,925	7.3%	629	27.4%
		Asia	4,056	11.3%	6,567	10.5%	3,403	10.7%	6,268	9.0%	6,883	17.3%	3,479	102.2%
		Americas	9,665	27.0%	17,438	27.9%	6,494	20.4%	20,189	29.0%	10,604	26.6%	4,109	63.3%
		Europe	7,260	20.3%	11,113	17.8%	6,793	21.3%	13,402	19.2%	4,309	10.8%	△ 2,483	△ 36.6%
	Total		35,756	100.0%	62,603	100.0%	31,904	100.0%	69,726	100.0%	39,889	100.0%	7,985	25.0%

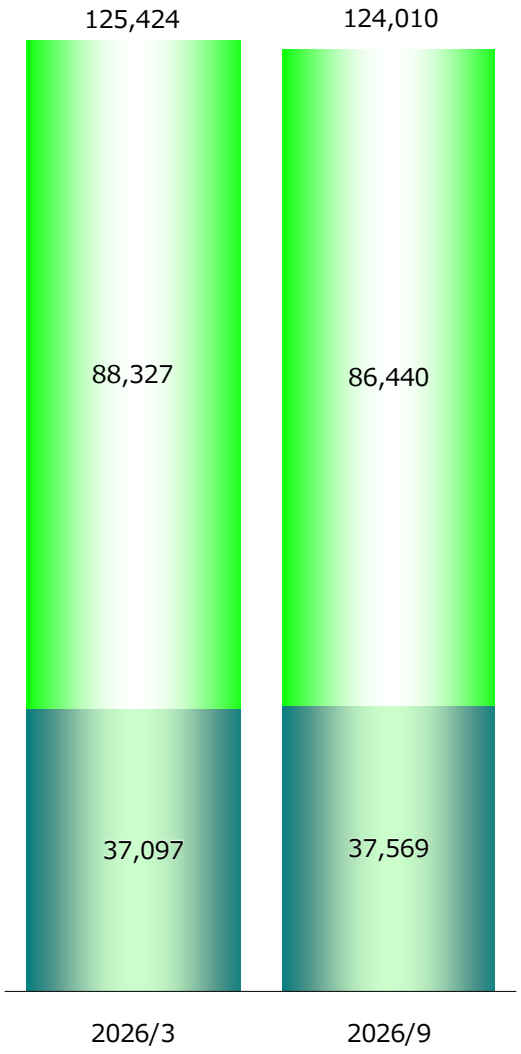
* Services and Other segment classifications were revised from FY2026.

Order Backlog	By Region	Japan	30,172	40.3%	24,850	39.3%	25,048	44.3%	22,706	41.8%	25,803	39.9%	755	3.0%
		China	11,182	14.9%	9,517	15.0%	6,714	11.9%	5,691	10.5%	4,747	7.3%	△ 1,966	△ 29.3%
		Asia	4,960	6.6%	4,303	6.8%	4,174	7.4%	3,094	5.7%	7,969	12.3%	3,795	90.9%
		Americas	14,074	18.8%	12,800	20.2%	8,796	15.6%	11,231	20.7%	16,478	25.5%	7,682	87.3%
		Europe	14,566	19.4%	11,831	18.7%	11,786	20.9%	11,658	21.4%	9,698	15.0%	△ 2,088	△ 17.7%
	Total		74,956	100.0%	63,303	100.0%	56,519	100.0%	54,383	100.0%	64,697	100.0%	8,178	14.5%

Major Changes on Balance Sheet

Assets

(JPY mil.)

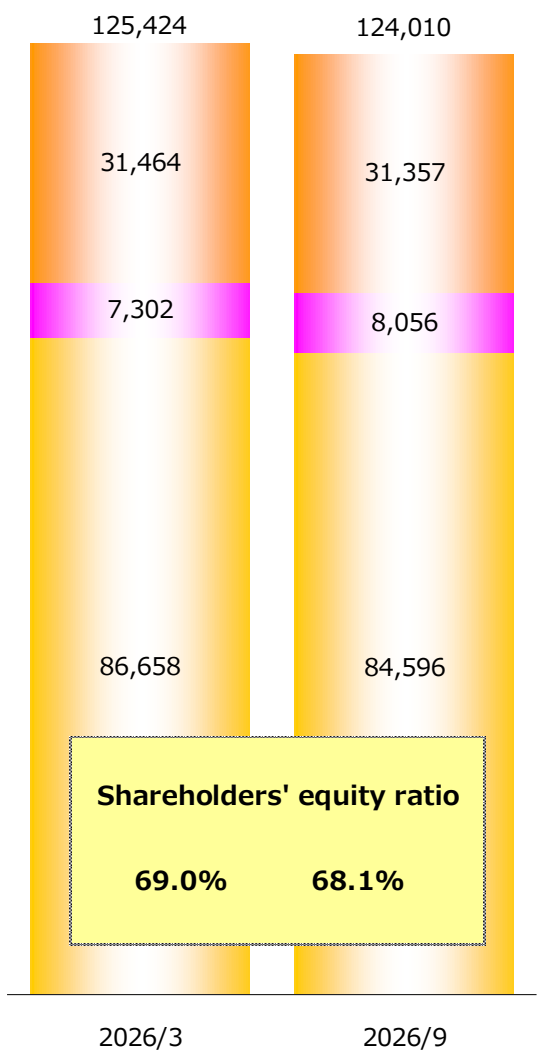


vs. End of FY2026/3

Total assets	**△ 1,414**
Current assets	**△ 1,887**
Cash and deposits	△ 2,919
Notes and accounts receivable - trade, and contract assets,	△ 892
Electronically recorded monetary claims - operating	
Other current assets (Funds deposited for the repurchase of shares)	+ 1,974
Non-current assets	**+ 472**
Investment securities	+ 1,046

Liabilities and Net Assets

(JPY mil.)



vs. End of FY2026/3

Total liabilities	**+ 647**
Current liabilities	**△ 107**
Accounts payable - trade and electronically recorded obligations	△ 451
Accounts payable - other	△ 556
Contract liabilities (Advances received)	+ 1,673
Non-current liabilities	**+ 754**
Deferred tax liabilities	+ 543
Total net assets	**△ 2,061**
Retained earnings	△ 1,481
Treasury shares	△ 1,358

Highlights: Forecasts of FY2027 Consolidated Results

(JPY mil.)	FY2026/3	FY2027/3 1H Results	FY2027/3 2H Forecast	FY2027/3 FY Forecast (Rev.)	Fluctuation Amount	Fluctuation %	FY2027/3 Initial Forecast	Change Amount	Change %
Orders	69,726	39,889	40,110	80,000	10,273	14.7%	78,000	2,000	2.6%
Net Sales	78,647	33,588	46,411	80,000	1,352	1.7%	80,000	0	0.0%
Cost of Sales	61,099	26,479	36,820	63,300	2,200	3.6%	61,900	1,400	2.3%
Gross Profit	17,547	7,108	9,591	16,700	△ 847	△ 4.8%	18,100	△ 1,400	△ 7.7%
<Gross Margin>	22.3%	21.2%	20.7%	20.9%		(△1.4P)	22.6%		(△1.8P)
Selling, general and administrative expenses	11,856	6,191	6,508	12,700	843	7.1%	12,400	300	2.4%
Operating Income	5,690	917	3,082	4,000	△ 1,690	△ 29.7%	5,700	△ 1,700	△ 29.8%
<Operating Margin>	7.2%	2.7%	6.6%	5.0%		(△2.2P)	7.1%		(△2.1P)
Ordinary Income	5,735	1,217	3,182	4,400	△ 1,335	△ 23.3%	6,000	△ 1,600	△ 26.7%
Income Before Income Taxes	6,214	1,360	3,139	4,500	△ 1,714	△ 27.6%	6,000	△ 1,500	△ 25.0%
Net Income	4,260	805	2,394	3,200	△ 1,060	△ 24.9%	4,300	△ 1,100	△ 25.6%
Cash Dividends per Share (JPY)	39.00	–	–	39.00	–	–	39.00	–	–
Exchange Rate 1USD=	¥150.80	¥159.40	¥150.60	¥155.00	4.20	2.8%	¥150.00	5.00	3.3%
Exchange Rate 1EUR=	¥174.82	¥184.35	¥175.65	¥180.00	5.18	3.0%	¥175.00	5.00	2.9%

(Unit: ¥100 million)

Factors affecting operating income

Impact of Automation Subsidiaries*1 (Sales Growth and Margin Improvement)	6.8
FX impact	0.6
Increase in SG&A expenses*2,*3	△ 2.2
Impact of Lower Sales*3	△ 4.8
Lower Gross Margin*3	△ 17.3
Total	△ 16.9

*1 Automation Subsidiaries: REJ, HMS, Dallas
*2 Excluding Automation Subsidiaries
*3 Excluding FX impact

<Summary>

Orders are expected to increase year-on-year, driven by a substantial recovery in press orders led by customized presses
Although sales are expected to rise as declines in high-speed presses would be offset by growth in other businesses, profits are expected to decrease due to an unfavorable product mix and lower capacity utilization

Orders	Expected to increase 14.7% year-on-year due to recovering demand for customized and general-purpose presses and contributions from the automation subsidiaries acquired last year. Growth was particularly strong in North America, India and Japan. Reflecting stronger-than-expected orders for customized presses in these regions, the initial forecast has been revised upward by 2.6%.
Net Sales	Expected to increase 1.7% year-on-year driven by a recovery in press sales in the 2H, offsetting the delay in the 1H, as well as favorable FX impacts. Although sales of high-speed presses are expected to decline more than initially anticipated, the decrease is expected to be offset by increased sales of customized and general-purpose presses, as well as higher sales from the U.S. automation subsidiaries acquired in the previous year.
Gross Profit	Expected to decline 4.8% year-on-year despite the gross profit contribution from the acquired automation subsidiaries, due to a lower gross margin resulting from an unfavorable product mix associated with declining sales of high-speed presses and decreased capacity utilization. As the negative impact of the unfavorable product mix and lower capacity utilization is expected to exceed initial assumptions, the initial forecast has been revised downward by 7.7%.
Operating Income	Expected to decrease 29.7% year-on-year due to lower gross profit and higher SG&A expenses. The initial forecast has been revised downward by 29.8%.
Net Income	Expected to decrease 24.9% year-on-year due to the above-mentioned factors. The initial forecast has been revised downward by 25.6%.

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

By Business Segment

(JPY mil.)	Orders				Net Sales			
	FY2026/3	FY2027/3 forecast	Fluctuation		FY2026/3	FY2027/3 forecast	Fluctuation	
			Amount	%			Amount	%
Presses (Including Factory Automation)	42,222	49,300	7,077	16.8%	51,755	49,500	△ 2,255	△ 4.4%
Services (Press related only)	20,455	21,200	744	3.6%	19,470	20,000	529	2.7%
Others (Automation Subsidiaries*,etc)	7,048	9,500	2,451	34.8%	7,421	10,500	3,078	41.5%
Total	69,726	80,000	10,273	14.7%	78,647	80,000	1,352	1.7%

* Automation Subsidiaries: REJ, HMS, Dallas

* Services and Other segment classifications were revised from FY2026.

Business Segments (MTMP)

(JPY mil.)	Net Sales				
	FY2026/3	FY2027/3 forecast	Proportion	Fluctuation	
				Amount	%
Presses (Excluding Factory Automation)	45,187	43,000	54%	△ 2,187	△ 4.8%
Factory Automation	13,988	17,000	21%	3,011	21.5%
Services (Press related only)	19,470	20,000	25%	529	2.7%
Total	78,647	80,000	100%	1,352	1.7%

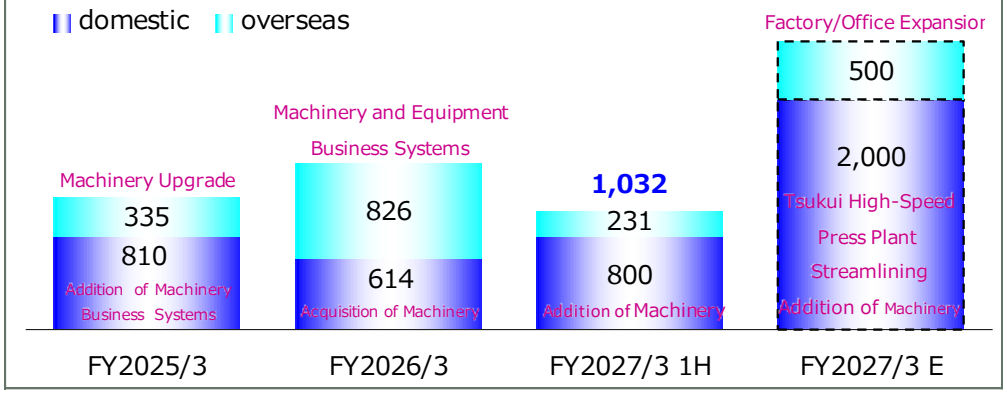
By Geographic Segment

(JPY mil.)	Orders				Net Sales				Operating Income			
	FY2026/3	FY2027/3 forecast	Fluctuation		FY2026/3	FY2027/3 forecast	Fluctuation		FY2026/3	FY2027/3 forecast	Fluctuation	
			Amount	%			Amount	%			Amount	%
Japan	23,894	30,200	6,305	26.4%	42,743	40,000	△ 2,743	△ 6.4%	2,997	1,350	△ 1,647	△ 55.0%
China	5,970	6,400	429	7.2%	11,166	8,000	△ 3,166	△ 28.4%	743	400	△ 343	△ 46.2%
Asia	6,268	9,500	3,231	51.5%	10,707	10,000	△ 707	△ 6.6%	206	300	93	45.6%
Americas	20,189	23,100	2,910	14.4%	21,943	24,500	2,556	11.7%	1,184	1,350	165	14.0%
Europe	13,402	10,800	△ 2,602	△ 19.4%	13,680	14,400	719	5.3%	190	250	59	31.5%
Reconciliation					△ 21,593	△ 16,900			369	350		
Total	69,726	80,000	10,273	14.7%	78,647	80,000	1,352	1.7%	5,690	4,000	△ 1,690	△ 29.7%

Trend of Capex, Depreciation, R&D & CF

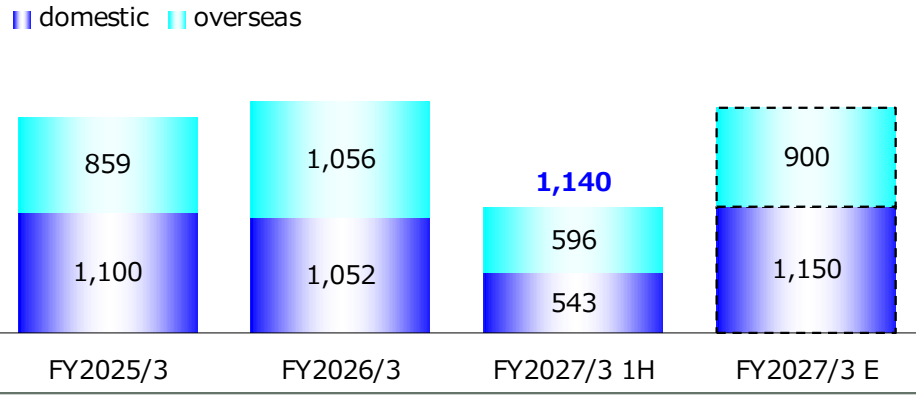
Capital Expenditures

(JPY mil.)	FY2025/3	FY2026/3	FY2027/3 E
Amount	**1,146**	**1,441**	**2,500**



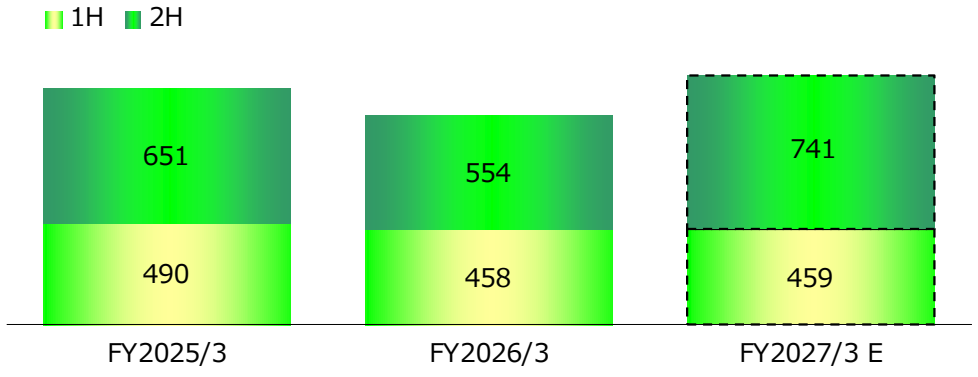
Depreciation & Amortization

(JPY mil.)	FY2025/3	FY2026/3	FY2027/3 E
Amount	**1,960**	**2,109**	**2,050**



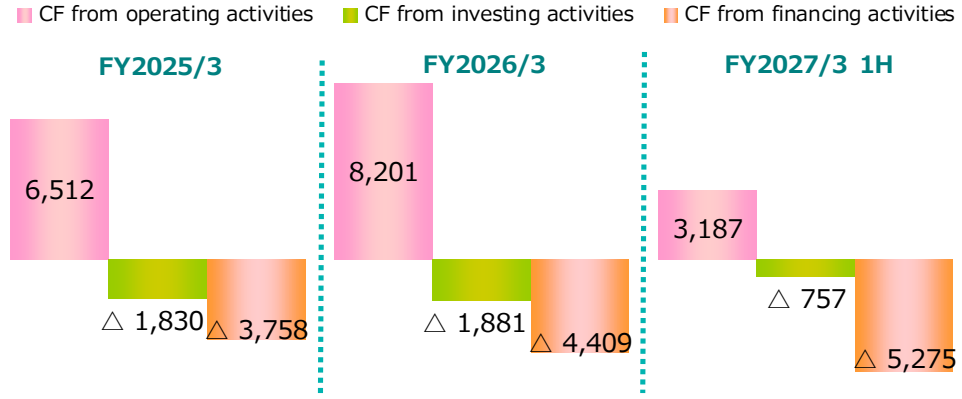
R&D Expenditures

(JPY mil.)	FY2025/3	FY2026/3	FY2027/3 E
Amount	**1,142**	**1,013**	**1,200**

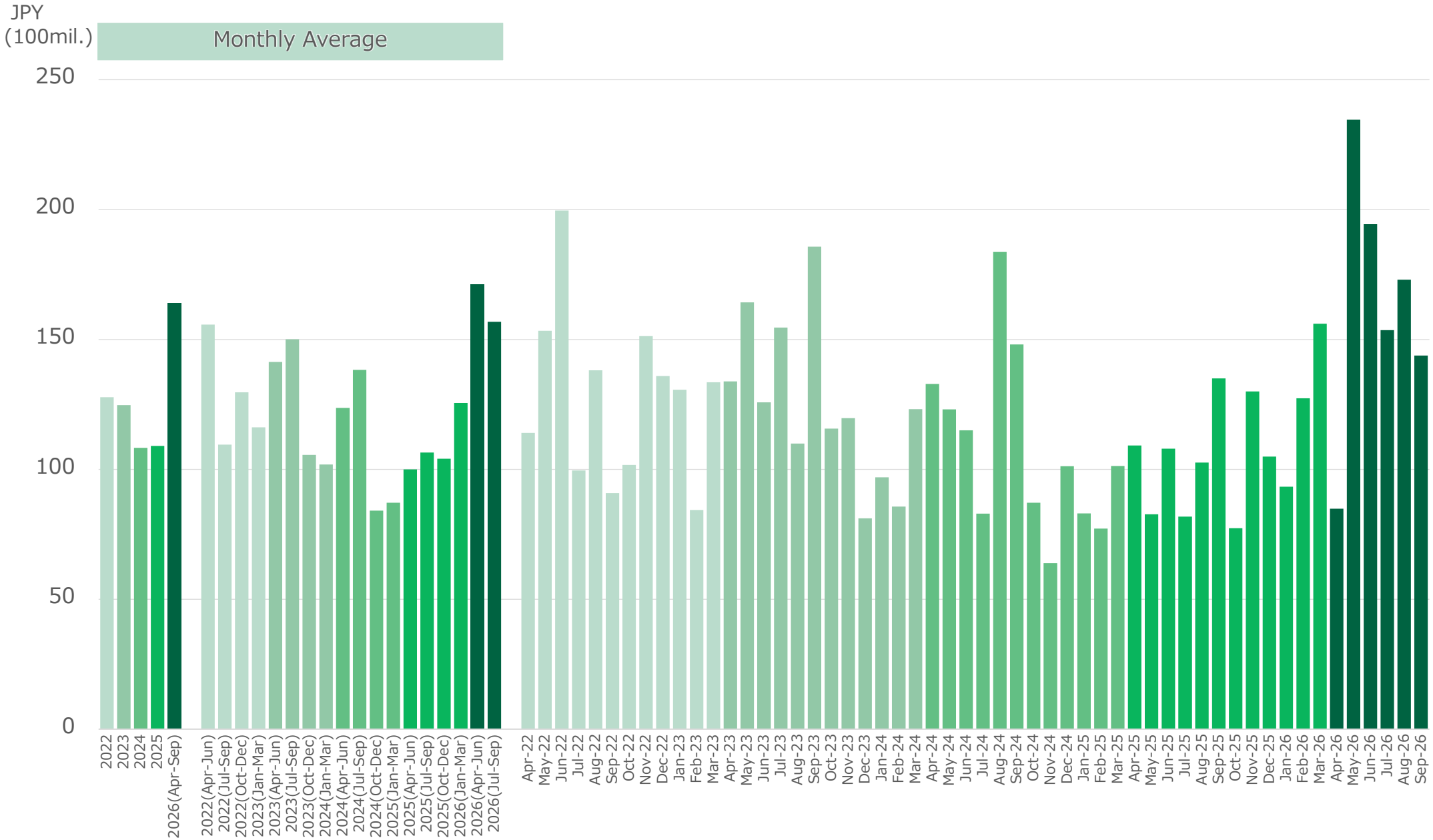


Cash & Cash Equivalents / Cash Flow

(JPY mil.)	FY2025/3	FY2026/3	FY2027 1H
Cash	**32,984**	**36,662**	**33,690**



(for Reference) Statistics of Forming Machinery Industry-1

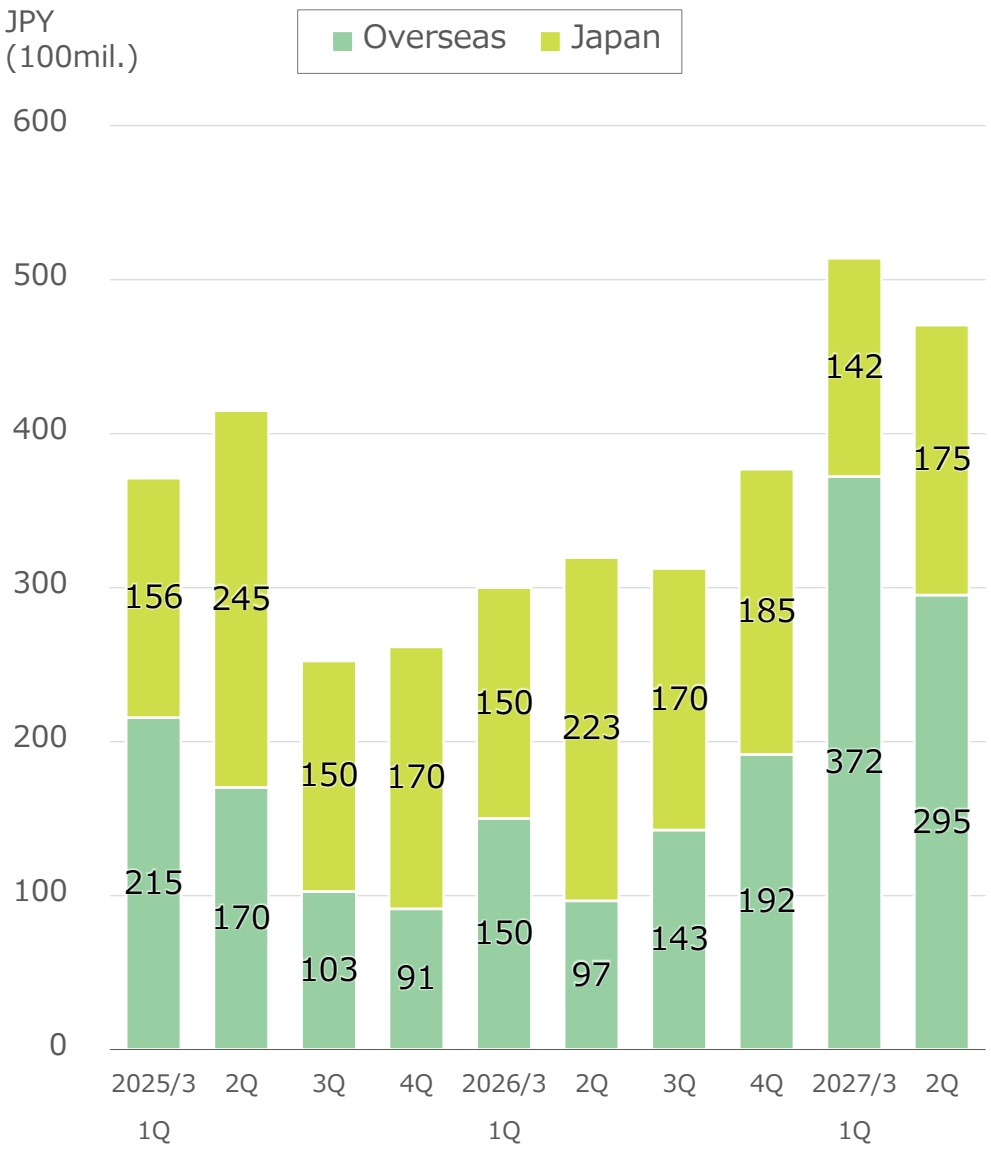


Press: Mechanical, Hydraulic, Forging & Automation

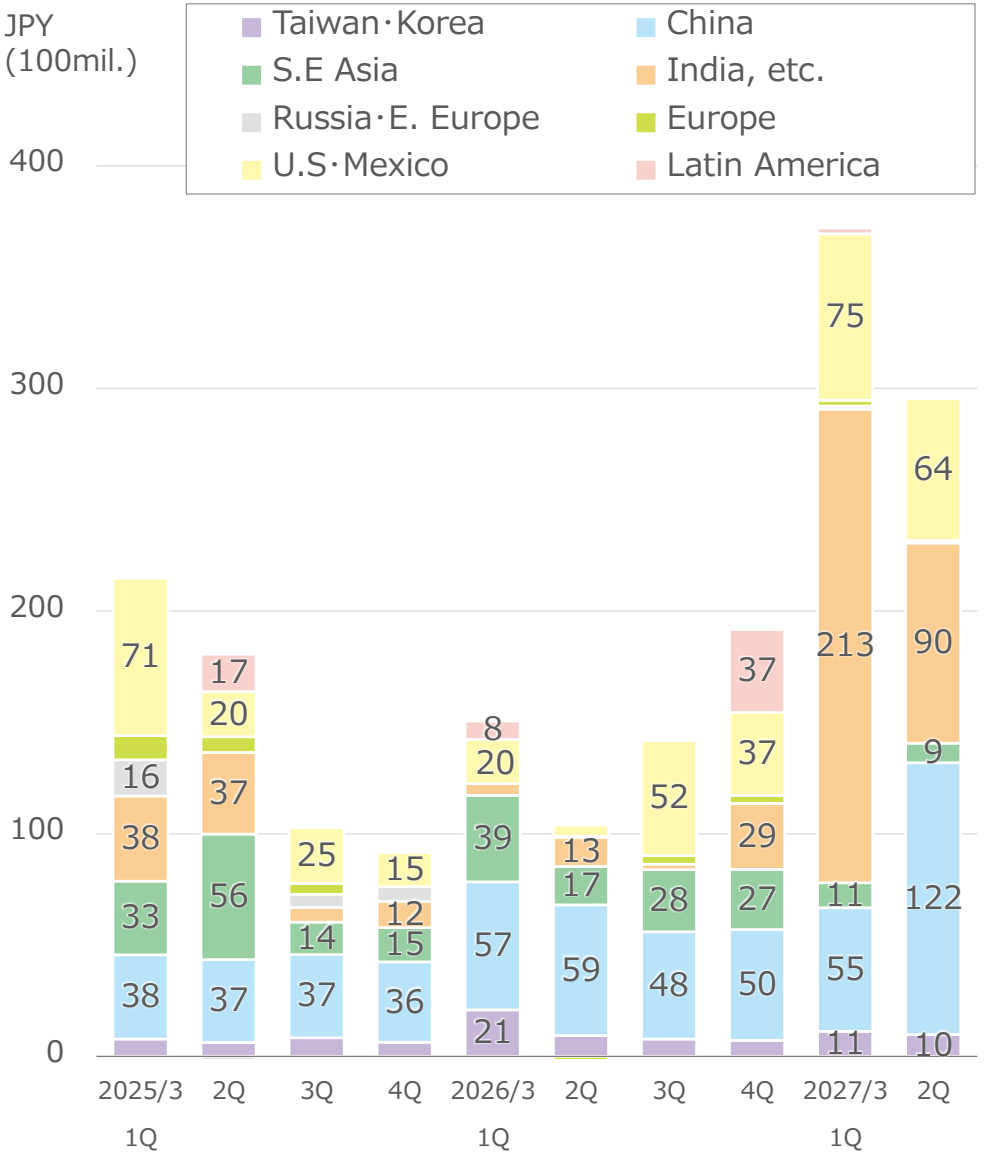
Reference material: JFMA

(for Reference) Statistics of Forming Machinery Industry- 2

Orders



Trend of Orders(Overseas)by Geographic Segment



Building Our Future

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- 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.

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