



## Summary of Financial Statements for the Second Quarter (Interim Period) of the Year Ending December 31, 2025 (JGAAP) (Consolidated)

August 7, 2025

Company Name: Sodick Co., Ltd.

Stock Exchange: Tokyo Stock Exchange, Prime Market

Code Number: 6143 URL: <https://www.sodick.co.jp>

Representative: Yuji Akutsu, CEO President and Representative Director

Contact: Masato Takagi, Director Managing Executive Officer Tel. +81-45-942-3111

Scheduled date of filing semiannual securities report: August 7, 2025

Scheduled date of dividend payout: September 5, 2025

Explanatory documents supplemental to the financial statements: Yes

Results briefing: Yes (for institutional investors and analysts)

(Amounts of less than one million have been omitted.)

### 1. Consolidated Results for the 2Q (Interim Period) of the Fiscal Year Ending December 31, 2025 (from January 1, 2025 to June 30, 2025)

(1) Consolidated Financial Results (Accumulated Total)

(Percentages indicate year-on-year changes.)

	Net sales		Operating profit		Ordinary profit		Profit attributable to owners of parent	
	¥ Million	%	¥ Million	%	¥ Million	%	¥ Million	%
1H FY2025/12	37,980	13.1	2,150	—	1,538	2.4	1,088	36.0
1H FY2024/12	33,594	0.3	(56)	—	1,502	78.4	800	—

Note: Comprehensive income: 1H FY2025/12 -¥1,972 million (-%)  
 1H FY2024/12 ¥6,238 million (92.5%)

	Earnings per share	Diluted earnings per share
	¥	¥
1H FY2025/12	21.52	—
1H FY2024/12	15.77	—

Note: Diluted earnings per share for the interim period are not shown in the above table because there are no dilutive shares.

### (2) Consolidated Financial Position

	Total assets	Net assets	Equity ratio	Net assets per share
	¥ Million	¥ Million	%	¥
As of June 30, 2025	136,063	81,777	60.0	1,613.03
As of December 31, 2024	144,993	84,427	58.2	1,668.55

Reference: Shareholders' Equity: As of June 30, 2025 ¥81,700 million  
 As of December 31, 2024 ¥84,377 million

### 2. Cash Dividends

	Annual dividend				
	End of 1Q	End of 2Q	End of 3Q	End of 4Q	Total
	¥	¥	¥	¥	¥
FY2024/12	—	14.00	—	15.00	29.00
FY2025/12	—	14.00	—	—	—
FY2025/12 (Forecast)	—	—	—	15.00	29.00

Note: Revisions to the most recently announced dividend forecast: None

### 3. Forecast for the Fiscal Year Ending December 31, 2025 (From January 1, 2025 to December 31, 2025)

(Percentages indicate year-on-year changes.)

	Net sales		Operating profit		Ordinary profit		Profit attributable to owners of parent		Earnings per share
	¥ Million	%	¥ Million	%	¥ Million	%	¥ Million	%	¥
Full year	77,400	5.1	4,300	92.7	3,800	4.8	2,900	-29.5	57.35

Note: Revisions to the most recently announced consolidated results forecast: None

\*Notes

- (1) Significant changes in the scope of consolidation during the period: Yes

A new addition, (company name): Prima Additive S.r.l

Note: For details, please refer to “2. Interim Consolidated Financial Statements and Major Notes (4) Notes to Interim Consolidated Financial Statements (Significant changes in the scope of consolidation during the current interim period)” on page 11 of the attached document.

- (2) Application of accounting specific to the preparation of interim consolidated financial statements: None

- (3) Change of accounting policies; change and/or restatement of accounting estimates

(i) Changes in accounting policies caused by revision of accounting standards: Yes

(ii) Change in accounting policies other than stated in (i): None

(iii) Change in accounting estimates: None

(iv) Retroactive restatement: None

- (4) Number of shares issued and outstanding (shares of common stock)

(i) Shares issued and outstanding as of the balance sheet date (including treasury shares)	1H FY2025/12	54,792,239 shares	FY2024/12	54,792,239 shares
(ii) Number of treasury shares as of the balance sheet date	1H FY2025/12	4,141,909 shares	FY2024/12	4,223,169 shares
(iii) Average number of shares during the period (interim period)	1H FY2025/12	50,588,828 shares	1H FY2024/12	50,757,378 shares

\* Financial results for the second quarter (interim period) are not subject to review by certified public accountants or an auditing firm.

\* Cautionary statement regarding forward-looking information and other special notes

The Company bases the above forecasts on judgments that rely on currently available information and contain numerous uncertainties. Changing conditions and other factors may cause actual results to differ from the above forecasts. In addition, for matters regarding forecasts, please refer to: “1. Qualitative Information regarding the Interim Financial Statements under Review (3) Explanation regarding Future Forecast Information including Projections of Consolidated Results” on Page 5 of the attachment to this summary of interim financial statements.

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## 1. Qualitative Information regarding the Interim Financial Statements under Review

Matters concerning the future in the text are based on the judgments of the Company as of the end of the interim period of the fiscal year under review.

### (1) Explanation regarding Results of Operations

In the environment surrounding our group during the interim period under review, although solid demand was observed in Greater China, mainly driven by domestic consumption, the outlook has been continuing to be uncertain due to the economic slowdown in Europe, unstable exchange rates, geopolitical risks such as the situation in Ukraine and the Middle East, and the impact of U.S. tariff policies.

By industry, demand for semiconductors, electronic components and connectors for data centers and smartphones in Greater China remained robust, while, in the automobile industry, sluggish demand continued due to prolonged revisions of production adjustments and investment plans in Japan, the United States and Europe.

In this economic environment, the Group is working on structural reforms for the entire Group, with the policies of “departure from dependence on the Chinese market,” “selection and concentration,” “rebuilding global production and sales systems” and “improving our balance sheet.”

In the machine tool segment, production in the Suzhou Factory in China is being consolidated at the Amoy Factory, and CS Center and Tech Center functions will be established at the new Suzhou Base scheduled for to begin operation in November 2025. In the industrial machinery segment, we are focusing on sales of high value-added products, and in the food machinery segment, we are strengthening the development of new products for fields other than noodle making machines and rice cookers. We are also working to reduce costs and sell idle assets across the Group.

In sales and service activities, a private show was held at our company's Kaga Factory (Ishikawa Prefecture) to promote the Sodick brand and expand sales by introducing electrical discharge machines (EDMs) automation systems, and the “K3BL” small-hole drilling EDM machine, the “EXC100L+” ultra-precision wire-cut EDM, and the “LP20EH4” high-precision injection molding machine, which are indispensable for the production of components demanded for data center.

As a results of these factors, the consolidated net sales for the interim fiscal year under review totaled ¥37,980 million (up 13.1% year on year), with operating profit at ¥2,150 million (operating loss of ¥56 million for the same period of the previous year), ordinary profit at ¥1,538 million (up 2.4% year on year), and profit attributable to owners of parent at ¥1,088 million (up 36.0% year on year).

The results of operations by segment are as follows:

The results of operations by segment are as follows:

Machine tool segment	Net sales	¥27,847 million	Y/y change (rate)	Up 11.9%
	Operating profit	¥3,071 million	Y/y change (amount)	Up ¥2,106 million
<p>While automobile-related demand remained sluggish in Japan, Europe and the United States, demand for NEV vehicles, smartphones, and optical connectors and electronic components for data centers remained strong in Greater China. Net sales increased year on year due to continued strong demand in the aerospace and medical industries in Japan, Europe, and the United States.</p> <p>Segment profit increased from the same period of the previous fiscal year as a result of the continuous improvement effect of production intensification in China, the optimization of personnel allocation, and the improvement of plant utilization rates. As the sophistication of manufacturing is expected to continue in the future, the Company is working to meet the needs for high value-added machining by further expanding sales of electrical discharge machines (EDMs), which are strong in high-accuracy and high-precision machining, and enhancing products as well as expanding sales channels by making an Italian metal 3DP manufacturer, Prima Additive S.r.l, a subsidiary.</p>				
Industrial machinery segment	Net sales	¥4,730 million	Y/y change (rate)	Up 6.7%
	Operating profit	¥141 million	Y/y change (amount)	Down ¥154 million
<p>Demand for optical connectors for data centers, smartphones and contact lenses remained robust mainly in Japan, Greater China and the United States, resulting in a year-on-year increase in net sales.</p> <p>Segment profit decreased year on year due to factors such as an increase in personnel expenses and a review of the burden of expenses associated with organizational changes, despite the shift to a high-value-added model, which is a structural reform.</p>				
Food machinery segment	Net sales	¥2,718 million	Y/y change (rate)	Up 75.6%
	Operating profit	¥354 million	Y/y change (amount)	Up ¥347 million
<p>Demand for noodle making machine-related equipment and aseptically-packaged cooked rice production systems in Japan and overseas, has remained robust, and both net sales and segment profit increased year on year.</p> <p>As demand for fresh noodles and cooked rice is continuing in overseas markets such as Greater China, South Korea, and other Southeast Asian countries due to improvements in food quality and infrastructure, we will increase sales personnel and strengthen sales activities in new regions. In Japan, demand has remained stable, mainly due to renewed demand for noodle making equipment.</p>				
Others	Net sales	¥2,684 million	Y/y change (rate)	Down 1.9%
	Operating profit	¥138 Million	Y/y change (amount)	Up ¥228 million
<p>Other segments consist of precision dies and mold operations involving the contract manufacturing of precision connectors and other products, and elemental technology operations involving the sale, etc. of linear motors and ceramic components. In the precision dies and mold business, although demand for automobile-related businesses, which are our main customers, has been slowing in regions other than Greater China, we have secured a certain level of operation. On the other hand, net sales of ceramics and LED floodlights fell slightly from the same period of the previous fiscal year due to a partial delay in sales.</p>				

## (2) Explanation regarding Financial Position

Total assets stood at ¥136,063 million as of the end of the interim period under review, a decrease of ¥8,930 million from the end of the previous fiscal year. The main reasons for the decrease were a decrease of ¥7,219 million in cash and deposits, a decrease of ¥2,309 million in notes and accounts receivable - trade, and contract assets, a decrease of ¥1,118 million in merchandise and finished goods, a decrease of ¥654 million in machinery, equipment and vehicles, and a decrease of ¥541 million in buildings and structures, partially offset by an increase of ¥3,212 million in goodwill.

Meanwhile, liabilities at the end of the interim period under review totaled ¥54,285 million, a decrease of ¥6,281 million from the end of the previous fiscal year. The decrease was mainly due to a decrease of ¥3,434 million in long-term borrowings, a decrease of ¥1,881 million in short-term borrowings, a decrease of ¥1,619 million of electronically recorded obligations - operating, partially offset by an increase of ¥891 million of contract liabilities.

Net assets totaled ¥81,777 million at the end of the interim period under review, a decrease of ¥2,649 million from the end of the previous fiscal year. The decrease was primarily due to a decrease of ¥3,095 million in foreign currency translation adjustment, partially offset by an increase of ¥320 million in retained earnings.

## (3) Explanation regarding Future Forecast Information including Projections of Consolidated Results

There are no changes to the projections of results that were announced on February 13, 2025.

## 2. Interim Consolidated Financial Statements and Major Notes

### (1) Interim Consolidated Balance Sheets

(million yen)

	Fiscal year ended December 31, 2024 (as of December 31, 2024)	Interim period of fiscal year ending December 31, 2025 (as of June 30, 2025)
<b>Assets</b>		
Current assets		
Cash and deposits	47,762	40,542
Notes and accounts receivable - trade, and contract assets	16,969	14,659
Electronically recorded monetary claims - operating	2,220	2,437
Merchandise and finished goods	11,102	9,984
Work in process	9,641	9,466
Raw materials and supplies	10,879	10,597
Others	3,328	3,139
Allowance for doubtful accounts	(381)	(354)
Total current assets	101,522	90,472
Non-current assets		
Property, plant and equipment		
Buildings and structures	37,070	36,529
Machinery, equipment and vehicles	25,670	25,016
Others	17,237	17,640
Accumulated depreciation	(47,740)	(47,573)
Total property, plant and equipment	32,238	31,612
Intangible assets		
Goodwill	714	3,926
Others	1,505	1,244
Total intangible assets	2,220	5,171
Investments and other assets		
Long-term time deposits	427	430
Others	8,612	8,400
Allowance for doubtful accounts	(27)	(24)
Total investments and other assets	9,012	8,806
Total non-current assets	43,471	45,590
<b>Total assets</b>	<b>144,993</b>	<b>136,063</b>

Summary of Financial Statements for the Second Quarter (Interim Period) of the Year Ending December 31, 2025

(million yen)

	Fiscal year ended December 31, 2024 (as of December 31, 2024)	Interim period of fiscal year ending December 31, 2025 (as of June 30, 2025)
<b>Liabilities</b>		
Current liabilities		
Notes and accounts payable - trade	5,574	5,093
Electronically recorded obligations - operating	6,040	4,421
Short-term borrowings	4,245	2,363
Current portion of bonds payable	140	140
Current portion of long-term borrowings	8,645	8,061
Income taxes payable	475	625
Contract liabilities	3,855	4,747
Provisions	1,091	1,855
Others	4,371	4,361
Total current liabilities	34,440	31,670
Non-current liabilities		
Bonds payable	160	90
Long-term borrowings	23,963	20,529
Provisions	98	98
Retirement benefit liability	746	687
Asset retirement obligations	69	69
Others	1,089	1,139
Total non-current liabilities	26,126	22,614
Total liabilities	60,566	54,285
<b>Net assets</b>		
Shareholders' equity		
Share capital	24,618	24,618
Capital surplus	9,717	9,717
Retained earnings	34,888	35,208
Treasury shares	(3,134)	(3,074)
Total shareholders' equity	66,090	66,471
Accumulated other comprehensive income		
Valuation difference on available-for-sale securities	1,366	1,367
Foreign currency translation adjustment	16,842	13,746
Remeasurements of defined benefit plans	78	114
Total accumulated other comprehensive income	18,286	15,229
Non-controlling interests	50	77
Total net assets	84,427	81,777
Total liabilities and net assets	144,993	136,063

## (2) Interim Consolidated Statements of Income and Interim Consolidated Statements of Comprehensive Income

(Interim Consolidated Statements of Income)

(million yen)

	Interim period of fiscal year ended December 31, 2024 (from January 1, 2024 to June 30, 2024)	Interim period of fiscal year ending December 31, 2025 (from January 1, 2025 to June 30, 2025)
Net sales	33,594	37,980
Cost of sales	22,967	24,637
Gross profit	10,626	13,342
Selling, general and administrative expenses		
Personnel expenses	4,738	5,194
Provision of allowance for doubtful accounts	(137)	(4)
Others	6,083	6,002
Total Selling, general and administrative expenses	10,683	11,191
Operating profit (loss)	(56)	2,150
Non-operating income		
Interest income	255	166
Dividend income	132	64
Foreign exchange gains	1,387	—
Share of profit of entities accounted for using equity method	55	181
Subsidy income	62	81
Gain on sale of scraps	14	12
Others	142	159
Total non-operating income	2,050	666
Non-operating expenses		
Interest expenses	189	222
Foreign exchange losses	—	797
Commission for syndicated loans	190	—
Share acquisition-related expenses	—	180
Others	112	77
Total non-operating expenses	491	1,278
Ordinary profit	1,502	1,538
Extraordinary income		
Gain on sale of non-current assets	35	35
Subsidy income	28	46
Compensation for forced relocation	903	519
Others	—	6
Total extraordinary income	967	609
Extraordinary losses		
Loss on sale of non-current assets	—	10
Loss on retirement of non-current assets	93	22
Loss on valuation of investment securities	7	—
Business restructuring expenses	953	93
Loss on step acquisitions	—	122
Others	56	26
Total extraordinary losses	1,109	274
Profit (loss) before income taxes	1,360	1,872
Income taxes - current	639	926
Income taxes - deferred	(76)	(142)
Total income taxes	563	784
Profit (loss)	796	1,088
Profit (loss) attributable to non-controlling interests	(3)	(0)
Profit attributable to owners of parent	800	1,088



Summary of Financial Statements for the Second Quarter (Interim Period) of the Year Ending December 31, 2025

(Interim Consolidated Statements of Comprehensive Income)

(million yen)

	Interim period of fiscal year ended December 31, 2024 (from January 1, 2024 to June 30, 2024)	Interim period of fiscal year ending December 31, 2025 (from January 1, 2025 to June 30, 2025)
Profit (loss)	796	1,088
Other comprehensive income		
Valuation difference on available-for-sale securities	502	1
Foreign currency translation adjustment	4,797	(2,985)
Remeasurements of defined benefit plans, net of tax	(2)	36
Share of other comprehensive income of entities accounted for using equity method	143	(113)
Total other comprehensive income	5,441	(3,061)
Interim comprehensive income	6,238	(1,972)
Comprehensive income attributable to		
Interim comprehensive income attributable to owners of parent	6,236	(1,969)
Interim comprehensive income attributable to non- controlling interests	1	(3)

### (3) Interim Consolidated Statements of Cash Flows

(million yen)

	Interim period of fiscal year ended December 31, 2024 (from January 1, 2024 to June 30, 2024)	Interim period of fiscal year ending December 31, 2025 (from January 1, 2025 to June 30, 2025)
Cash flows from operating activities		
Profit (loss) before income taxes	1,360	1,872
Depreciation	1,786	1,668
Amortization of goodwill	62	69
Increase (decrease) in provision for bonuses	(293)	672
Increase (decrease) in allowance for doubtful accounts	(137)	(10)
Increase (decrease) in retirement benefit liability	(25)	(60)
Interest and dividend income	(388)	(231)
Interest expenses	189	222
Foreign exchange losses (gains)	(225)	244
Business restructuring expenses	953	93
Increase (decrease) in notes and accounts receivable-trade	1,214	2,434
Increase (decrease) in inventories	643	705
Increase (decrease) in trade payables	88	(2,251)
Increase (decrease) in accounts payable - other	(139)	(101)
Increase (decrease) in advances received	(161)	65
Increase (decrease) in accrued consumption taxes	1,025	659
Increase (decrease) in contract liabilities	1,291	323
Increase (decrease) in advance payments to suppliers	(63)	(338)
Compensation for forced relocation	(903)	(519)
Subsidy income	(28)	(46)
Share acquisition-related expenses	—	180
Gain or loss on step acquisitions (gains)	—	122
Others	(943)	(484)
Subtotal	5,305	5,292
Interest and dividends received	318	628
Interest paid	(184)	(231)
Proceeds from compensation for forced relocation	957	519
Subsidies received	28	46
Income taxes paid or refunded	(403)	(688)
Net cash provided by (used in) operating activities	6,021	5,567
Cash flows from investing activities		
Payments into time deposits	(199)	(45)
Proceeds from withdrawal of time deposits	931	4,693
Purchase of property, plant and equipment	(1,587)	(1,198)
Proceeds from sales of property, plant and equipment	43	48
Purchase of intangible assets	(171)	(26)
Purchase of investment securities	(483)	—
Proceeds from sales of other financial assets	210	—
Proceeds from collection of loans receivable	105	0
Purchase of shares of subsidiaries resulting in change in scope of consolidation	—	(3,002)
Others	133	120
Net cash provided by (used in) investing activities	(1,017)	590
Cash flows from financing activities		
Net increase (decrease) in short-term borrowings	1,336	(1,984)
Proceeds from long-term borrowings	5,105	500
Repayments of long-term borrowings	(4,571)	(4,516)
Redemption of bonds	(70)	(70)
Purchase of treasury shares	(1)	—
Dividends paid	(761)	(758)
Repayments of finance lease liabilities	(169)	(149)
Others	—	(15)
Net cash provided by (used in) financing activities	869	(6,995)
Effect of exchange rate changes on cash and cash equivalents	2,433	(1,436)
Net increase (decrease) in cash and cash equivalents	8,308	(2,273)
Cash and cash equivalents at beginning of period	33,305	42,569

Summary of Financial Statements for the Second Quarter (Interim Period) of the Year Ending December 31, 2025

Cash and cash equivalents at end of interim period	41,613	40,295
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#### (4) Notes to Interim Consolidated Financial Statements

(Notes regarding going concern assumptions)

None

(Notes in case of significant variation in shareholders' equity)

Based on a resolution of the Board of Directors meeting held on April 18, 2025, the Company disposed of 82,900 treasury shares as restricted stock compensation on May 16, 2025.

Decrease in retained earnings:       ¥2 million

Decrease in treasury shares:       ¥61 million

As a result, retained earnings was ¥35,208 million and treasury shares was ¥3,074 million at the end of the interim period under review.

(Significant changes in scope of consolidation during the interim period under review)

During the interim period under review, the Company acquired additional shares of Prima Additive S.r.l and made it a consolidated subsidiary, so it is included in the scope of consolidation.

(Change in accounting policies)

(Application of "Accounting Standard for Current Income Taxes" and Relevant Regulations)

The "Accounting Standard for Current Income Taxes" (ASBJ Statement No. 27, October 28, 2022; hereinafter "the Revised 2022 Accounting Standard") and relevant regulations have been applied from the beginning of the first six months of the consolidated fiscal year ending December 31, 2025.

Revisions to the category in which income tax, etc. is recorded (in cases where other comprehensive income is subject to tax) are subject to the transitional treatment stipulated in the provisos to paragraph 20-3 of the Revised 2022 Accounting Standard. These changes have no impact on the semi-annual consolidated financial statements.

With regard to revisions related to changes in the treatment in the consolidated financial statement of cases involving the deferral of taxes associated with gains or losses arising from the sale of shares, etc. of subsidiaries between consolidated companies, the Revised 2022 Implementation Guidance has been applied from the beginning of the first six months of the consolidated fiscal year under review. These changes to accounting policies have been applied retrospectively and the consolidated financial statements for the corresponding period of the previous fiscal year and for the entire previous fiscal year reflect this retrospective application. These changes to accounting policies have no impact on the semi-annual consolidated financial statements of the previous fiscal year or the full-year consolidated financial statements of the previous fiscal year.

(Segment information, etc.)

[Segment information]

I. Previous interim consolidated accounting period (from January 1, 2024 to June 30, 2024)

1. Information on net sales and operating profit (loss) by reportable segment

(million yen)

	Reportable segment				Others (Note 1)	Total	Adjustment amount (Note 2)	Amount stated on the interim consolidated statement of income (Note 3)
	Machine tools	Industrial machinery	Food machinery	Reportable segment total				
Net sales								
Sales to outside parties	24,876	4,432	1,548	30,856	2,737	33,594	—	33,594
Intersegment sales or transfers	25	18	—	43	851	895	(895)	—
Total	24,901	4,450	1,548	30,900	3,589	34,489	(895)	33,594
Segment profit (loss)	965	295	7	1,268	(90)	1,178	(1,234)	(56)

Notes: 1. The category headed "Others" covers business segments outside reportable ones, such as precision dies and mold operations, elemental technology operations, etc.

2. The adjustment amount of -¥1,234 million to segment income (loss) includes ¥96 million in eliminations of intersegment transactions and -¥1,331 million in group overhead not allocable to individual reportable segments. Group expenses consist mainly of the cost of head office functions not attributable to any particular reportable segment.

3. Segment income (loss) is stated on reconciliation with the operating profit (loss) stated in the interim consolidated statement of income.

2. Information on impairment losses of non-current assets or goodwill, etc. by reportable segment

(Significant impairment losses pertaining to non-current assets)

In the machine tool segment, we recorded an impairment losses of ¥366 million on non-current assets as an extraordinary losses (business restructuring expenses) due to business restructuring, etc.

3. Matters concerning changes in reportable segments

None

## II. Current interim consolidated accounting period (from January 1, 2025 to June 30, 2025)

### 1. Information on net sales and operating profit (loss) by reportable segment

(million yen)

	Reportable segment				Others (Note 1)	Total	Adjustment amount (Note 2)	Amount stated on the interim consolidated statement of income (Note 3)
	Machine tools	Industrial machinery	Food machinery	Reportable segment total				
Net sales								
Sales to outside parties	27,847	4,730	2,718	35,295	2,684	37,980	0	37,980
Intersegment sales or transfers	47	20	0	68	920	989	(989)	—
Total	27,894	4,751	2,718	35,364	3,604	38,969	(989)	37,980
Segment profit	3,071	141	354	3,567	138	3,706	(1,555)	2,150

- Notes: 1. The category headed “Others” covers business segments outside reportable ones, such as precision dies and mold operations, elemental technology operations, etc.
2. The adjustment amount of -¥1,555 million to segment income (loss) includes -¥89 million in eliminations of intersegment transactions and -¥1,465 million in group overhead not allocable to individual reportable segments. Group expenses consist mainly of the cost of head office functions not attributable to any particular reportable segment.
3. Segment income is stated on reconciliation with the operating profit stated in the interim consolidated statement of income.

### 2. Information on assets by reportable segment

¥2,139 million was increased as a result of the acquisition of additional shares of Prima Additive S.r.l and making it a consolidated subsidiary in the machine tool segment.

### 3. Information on impairment losses of non-current assets or goodwill, etc. by reportable segment

(Material changes in the amount of non-current assets)

As a result of the acquisition of additional shares of Prima Additive S.r.l and making it a consolidated subsidiary in the machine tool segment, goodwill of ¥3,307 million was recorded. The amount of goodwill is provisional, as the allocation of the acquisition cost has not been finalized as of the end of the interim consolidated accounting period.

### 4. Matters concerning changes in reportable segments

None

(Revenue recognition-related matters)

Information about resolved revenue from contracts with customers

Previous interim consolidated accounting period (from January 1, 2024 to June 30, 2024)

## 1. Breakdown of goods and services by type

(million yen)

	Reportable segment			Others (Note 1)	Total
	Machine tools	Industrial machinery	Food machinery		
Machine sales	18,322	3,667	1,010	2,737	25,738
Maintenance services and consumables	6,553	764	537	—	7,855
Total	24,876	4,432	1,548	2,737	33,594

Notes: 1. The category headed “Others” covers business segments outside reportable ones, such as precision dies and mold operations, elemental technology operations, etc.

2. Amounts after deduction of those of intergroup transactions are shown.

## 2. Breakdown by region

(million yen)

	Reportable segment			Others (Note 2)	Total
	Machine tools	Industrial machinery	Food machinery		
Japan	4,514	1,641	1,167	2,652	9,976
North and South America	5,259	566	20	—	5,846
Europe	3,395	129	—	—	3,524
Greater China	9,173	1,435	92	85	10,787
Asia	2,532	658	267	—	3,458
Total	24,876	4,432	1,548	2,737	33,594

Notes: 1. Revenue by country or region is analyzed based on customers’ locations.

2. The category headed “Others” covers business segments outside reportable ones, such as precision dies and mold operations, elemental technology operations, etc.

3. Amounts after deduction of those of intergroup transactions are shown.

Current interim consolidated period (from January 1, 2025 to June 30, 2025)

1. Breakdown of goods and services by type

(million yen)

	Reportable segment			Others (Note 1)	Total
	Machine tools	Industrial machinery	Food machinery		
Machine sales	21,097	3,952	2,180	2,684	29,914
Maintenance services and consumables	6,749	778	537	–	8,065
Total	27,847	4,730	2,718	2,684	37,980

Notes: 1. The category headed “Others” covers business segments outside reportable ones, such as precision dies and mold operations, elemental technology operations, etc.

2. Amounts after deduction of those of intergroup transactions are shown.

2. Breakdown by region

(million yen)

	Reportable segment			Others (Note 2)	Total
	Machine tools	Industrial machinery	Food machinery		
Japan	4,610	2,076	1,766	2,565	11,019
North and South America	5,234	834	47	0	6,115
Europe	3,317	–	–	–	3,317
Greater China	11,406	948	579	117	13,051
Asia	3,277	870	325	0	4,475
Total	27,847	4,730	2,718	2,684	37,980

Notes: 1. Revenue by country or region is analyzed based on customers’ locations.

2. The category headed “Others” covers business segments outside reportable ones, such as precision dies and mold operations, elemental technology operations, etc.

3. Amounts after deduction of those of intergroup transactions are shown.



(Material subsequent events)

At the Board of Directors meeting held on July 18, 2025, the Company resolved to enter into a business alliance agreement with Advantage Advisors Co., Ltd. (hereinafter referred to as “Advantage Advisors,” which was merged with Advantage Partners Co., Ltd. as the surviving company and Advantage Advisors was absorbed effective July 31, 2025.) In addition, at the meeting of the Board of Directors of the Company on the same day, a resolution was passed to offer the First Series of Share Subscription Rights and the 2nd Series of Unsecured Convertible Bonds with Share Subscription Rights to be issued through third-party allotment to the fund to which Advantage Advisors provides services, and payment of the Share Subscription Rights and the Convertible Bonds with Share Subscription Rights was completed on August 4, 2025. Details are as follows.

(1) Purpose of business alliance with Advantage Advisors and details of the agreement

The Group has made it the basic principle to contribute to the sustainable development of society through manufacturing as a company that “Creates your Future” by providing the highest value to customers in the spirit of “Create (So),” “Implement (di),” and “Overcome difficulties (ck),” and has been conducting to realize it. Against the backdrop of technological innovation in the automobile and telecommunications fields, the increasing need for labor saving, and the promotion of carbon neutrality and the Sustainable Development Goals (SDGs), manufacturing sites are also required to improve operability, reduce power consumption and waste, consolidate processes, and respond to IoT and AI technologies, as well as to improve precision, speed, and automation. We believe that “contributing to evolving manufacturing” is an important management issue. The environment surrounding the Company has also undergone significant changes, including geopolitical risks, soaring raw material and energy prices, and unstable exchange rates.

Under these circumstances, the Company has selected Advantage Advisors, which has a track record of providing strategic advice to multiple listed companies, as a business partner that is considered to be able to enhance the Company's corporate value by providing high-level management support for the Company's initiatives such as strengthening its business management structure, promoting globalization (departure from dependence on China), and M & A, in addition to financing, and concluded a business alliance agreement on July 18, 2025. Through this alliance, the Company will actively consider and steadily implement measures to improve its business performance.

(2) Details of First Series of Share Subscription Rights and the 2nd Series of Unsecured Convertible Bonds with Share Subscription Rights

The Company will allocate the first series of share subscription rights and the second series of unsecured convertible bonds with share subscription rights to the funds provided by Advantage Advisors. Details are as follows:

(A) The first series of share subscription rights (hereinafter referred to as the “Share Subscription Right(s)”)

(a) Allocation date: August 4, 2025

(b) Total number of share subscription rights: 21,482 (¥882 per 1 Share Subscription Right)

(c) Total issue price of share subscription rights: ¥18 million

(d) Number of dilutive shares issued: 2,148,200 shares

The exercise price of the Share Subscription Rights will not be adjusted, and therefore there is no maximum or minimum exercise price.

(e) Amount of funds to be raised: ¥2,018 million (estimated net proceeds: ¥2,014 million)

Notes: The amount of funds to be procured is the sum of the total issue price of the Share Subscription Rights and the exercise price calculated assuming that all the Share Subscription Rights have been exercised at the initial exercise price.

(f) Exercise price: ¥931 per share

(g) Increase in share capital and legal capital surplus by issuing shares upon exercise of Share Subscription Rights

(i) The amount of share capital to be increased upon the issuance of shares upon the exercise of Share Subscription Rights shall be 1/2 of the maximum amount of increase in share capital, etc. calculated in accordance with Article 17, Paragraph 1 of the Rules of Corporate Accounting, and any fraction less than one (1) yen arising as a result of the calculation shall be rounded up.

(ii) The amount of legal capital surplus to be increased upon the issuance of shares upon the exercise of Share Subscription Rights shall be the amount obtained by subtracting the amount of increase in stated share capital set forth in (1) of this paragraph from the maximum amount of increase in stated share capital, etc. set forth in (1) of this paragraph.

(h) Method of offering or allotment: The method of third-party allotment shall apply.

(i) Assigned to: AAGS S14, L.P.

- (j) Other important matters
  - (i) The Allottee will not exercise the Share Subscription Rights during the period from August 5, 2025 to February 4, 2026.
  - (ii) The underwriting agreement for the Share Subscription Rights and the bonds with Share Subscription Rights (the Underwriting Agreement) concluded with the Allottee stipulates the following content. For details, please refer to “(C) Right of preferential negotiation” and “(D) Right to request purchase of Share Subscription Rights” below.
    - Right of preferential negotiation
    - Right to request purchase of Share Subscription Rights

In addition to the above, various conditions are determined in accordance with the underwriting agreement concluded with the Allottee.

- (B) Second series unsecured convertible bonds with share subscription rights
  - (a) Name of Bond: Second Series Unsecured Convertible Bonds with Share Subscription Rights (hereinafter referred to as the “Bonds with Share Subscription Rights,” of which only the Bonds are referred to as the “Bonds” and only the Share Subscription Rights are referred to as the “Share Subscription Rights.”)
  - (b) Total amount of bonds issued: ¥8,016 million (estimated net proceeds: ¥7,996 million)
  - (c) Offer price (issue price): ¥100.2 per ¥100 of the Bonds
  - (d) Interest rate: The Bonds bear no interest.
  - (e) Issue date (payment date): August 4, 2025
  - (f) Redemption date, etc.: Redemption will be made on August 5, 2030 (redemption date) at 100% of the face value of the Bonds. In addition, there are provisions on early redemption and cancellation by purchase in the occurrence of certain events in the issuance guidelines.
  - (g) Matters concerning the Share Subscription Rights:
    - (i) Total number of Share Subscription Rights to be issued: 40
    - (ii) Conversion price: ¥931 per share of the Company’s common stock. However, there is a provision in the guidelines for issuance to the effect that it will be adjusted in the occurrence of certain events.
    - (iii) Number of dilutive shares issued: 8,592,900 shares  
The exercise price of the Share Subscription Rights will not be adjusted, and therefore there is no maximum or minimum exercise price.
    - (iv) Exercise period: From August 5, 2025 to August 1, 2030. However, there are provisions regarding the exercise period described in “(j) Other important matters: (1)” below.
    - (v) Share capital and legal capital surplus to be increased when shares are issued upon exercise of the Bonds with Share Subscription Rights:
      - a) The amount of share capital to be increased upon the issuance of shares upon exercise of the Bonds with Share Subscription Rights shall be 1/2 of the maximum amount of increase in share capital, etc. calculated in accordance with Article 17, Paragraph 1 of the Rules of Corporate Accounting, and any fraction less than one (1) yen arising as a result of the calculation shall be rounded up.
      - b) The amount of legal capital surplus to be increased when shares are issued upon the exercise of the Bonds with Share Subscription Rights shall be the amount obtained by subtracting the amount of increase in stated share capital set forth in a) above from the maximum amount of increase in stated share capital, etc. set forth in a) above.
  - (h) Method of offering or allotment: The method of third-party allotment shall apply.
  - (i) Assigned to: AAGS S14, L.P.
  - (j) Other important matters:
    - (i) The Allottee will not exercise the convertible-bond-type share subscription rights during the period from August 5, 2025 to February 4, 2026.
    - (ii) The underwriting agreement for the share subscription rights and the bonds with share subscription rights (the Underwriting Agreement) concluded with the Allottee stipulates the following content. For details, please refer to “(C) Right of preferential negotiation” and “(D) Right to request purchase of Share Subscription Rights” below.
      - Right of preferential negotiation
      - Right to request purchase of Share Subscription Rights
    - (iii) On and after August 4, 2028 (Provided, however, that in the case where any Event for Conflict of Financial Restrictions (as defined below) has occurred prior to said date, the day on which said event occurred.), the Allottee, at its option, has the right to demand that the Company, upon giving the Company advance notice 15 banking days

or more prior to the redemption date, redeem all or part of the Bonds with Share Subscription Rights held by the Allottee at a rate of ¥100 per ¥100 of each bond on the redemption date.

“Event for Conflict of Financial Restrictions” means any of the following:

The case where ordinary profit or loss reported on the consolidated or non-consolidated statements of income for the full fiscal year ending December 2024 or thereafter of the Company has resulted in a loss for 2 consecutive years, the case where the total shareholders' equity reported on the consolidated balance sheet for the full year as of the end of each business year ending December 2024 or thereafter of the Company has fallen below 75% of the total shareholders' equity reported on the balance sheet for the full year as of the end of the immediately preceding business year, or the case where the total shareholders' equity reported on the non-consolidated balance sheet for the full year as of the end of each business year ending December 2024 or thereafter of the Company has fallen below 75% of the total shareholders' equity reported on the balance sheet for the full year as of the end of the immediately preceding business year.

- (iv) As long as there is an unredeemed balance of the Bonds with Share Subscription Rights, the Company will establish security interests of the same priority for the Bonds with Share Subscription Rights based on the Secured Bonds Trust Act if the Company establishes security interests for other convertible bond-type bonds with share subscription rights to be issued in Japan after the issuance of the Bonds with Share Subscription Rights.

In addition to the above, various conditions are determined in accordance with the underwriting agreement concluded with the Allottee.

(C) Right of preferential negotiation

The Company has agreed that the Company may not issue, dispose of or grant shares, etc. (hereinafter referred to as “issuance, etc. of shares, etc.”) from the payment date until August 5, 2030 or until the day when the Allottee ceases to hold shares, share subscription rights, bonds with share subscription rights, or other latent shares (hereinafter collectively referred to as “Shares, etc.”) of the Company, whichever comes earlier, without the prior written or electromagnetic consent of the Allottee (However, the Allottee shall not unreasonably withhold consent.) (However, this excludes the cases where shares of common stock of the Company are delivered to employees, executive officers or directors (Excluding non-executive directors, external directors and directors who are Audit & Supervisory Committee Member.) of the Group (An enterprise group composed of the Company and its subsidiaries (hereinafter the same shall apply in this (2)) under the Restricted Share Compensation Plan (hereinafter referred to as the “Share Compensation Plan”) and cases where shares of common stock of the Company are delivered through the exercise of stock options targeting officers and employees of the Company and its subsidiaries.), and that in cases where the Company intends to issue shares, etc. to a third party from the payment date until August 5, 2030 or until the day when the Allottee ceases to hold shares, etc. of the Company, whichever comes earlier (Excluding the delivery of shares of common stock of the Company to employees, executive officers or directors (Excluding non-executive directors, external directors and directors who are Audit & Supervisory Committee Member.) of the Group under the Share Compensation Plan and the delivery of shares of common stock of the Company through the exercise of stock options targeting officers and employees of the Company and its Subsidiaries.), the Company shall notify the Allottee of the details of the shares, etc. and the conditions for issuance, etc. and confirm whether the Allottee intends to subscribe for all or part of the shares, etc. under the conditions before agreeing to the issuance, etc. of the shares, etc. with the third party, and if the Allottee wants to subscribe for the shares, etc., the Company will issue such shares, etc. to the Allottee on such terms on behalf of or in addition to such third party.

(D) Right to request purchase of share subscription rights

With regard to shares issued by the Company, if (a) a tender offer based on the Financial Instruments and Exchange Act is made, the Company expresses an opinion in favor of the tender offer, the Company or the Tender Offeror publicly announces or accepts (However, this shall not apply to cases where the Company or the Tender Offeror has publicly stated that it will endeavor to keep the Company's shares listed after the Tender Offer.) that, as a result of the tender offer, the Company's shares may be delisted from all financial instruments exchanges in Japan where the shares are listed, and the Tender Offeror acquires shares in the Company through the tender offer, (b) an event for delisting, etc. has occurred or is reasonably likely to occur, (c) the organizational restructuring is approved by the board of directors meeting of the Company, (d) an event for change in control has occurred, (e) an event for squeeze out has occurred or is reasonably likely to occur, or (f) the shares are designated as issues supervised by the Tokyo Stock Exchange, the Allottees, at their option, may request the purchase of all or part of the Share Subscription Rights by notifying the Company in writing.

After the issuance of the Share Subscription Rights, if i) the closing price in ordinary trading of the Company's Common Stock on the Tokyo Stock Exchange has fallen below 60%(However, amounts less than one yen are rounded down.) of the exercise price of the Share Subscription Rights (However, if the exercise price has been adjusted, the exercise price shall be

the adjusted exercise price.) for three (the day on which the trading session is held on the Tokyo Stock Exchange;. The same shall apply hereinafter) consecutive trading days; ii) daily trading volume of the Company's Common Stock has fallen below 20% of the average trading volume (However, if the number of allotted shares is adjusted, the adjustment shall be made in accordance with the adjustment of the number of allotted shares.) of the Company's Common Stock on ordinary trading on the Tokyo Stock Exchange per trading day for any 10 consecutive trading days; iii) the Allottee holds unexercised Share Subscription Rights as of one month prior to the last day of the exercisable period of the Share Subscription Rights; iv) the Business Alliance Agreement dated July 18, 2025 between the Company and Advantage Advisors was terminated; or v) trading in the Company's Common Stock on the Tokyo Stock Exchange was suspended for a period of five or more trading days, the Allottee, at its option, may, by written notice to the Company, may request to acquire all or part of the Share Subscription Rights.

The Company shall acquire the Share Subscription Rights related to the Acquisition Request at the same amount as the amount to be paid per Share Subscription Right on the fifth business day from the business day following the day on which the written request for acquisition is received.

## (E) Use of proceeds

The estimated net proceeds of ¥10,010 million (Share Subscription Rights ¥2,014 million, Bonds with Share Subscription Rights ¥7,996 million) are planned to be allocated to funds for further business expansion and improvement of profitability. The breakdown of such funds is as follows.

Specific use of funds	Amount (million yen)	Content
(1) Promotion of global expansion	3,010	<ul style="list-style-type: none"> <li>• Diverse measures such as establishment of sales companies and technical centers in Europe, North and South America and Asia as the promotion of global expansion (reducing dependence on China)</li> </ul>
(2) M&A to grow the business	4,000	<ul style="list-style-type: none"> <li>• M&amp;A aimed at acquiring new business models that are expected to generate synergies with our existing group operations and become the next pillar of revenue.</li> <li>• M&amp;A aimed at expanding into strategic areas such as laser processing equipment and food machinery, alongside efforts to promote global expansion.</li> </ul>
(3) Other growth acceleration strategic investments	3,000	<ul style="list-style-type: none"> <li>• Investments in digital transformation (DX), including software development for solution delivery and IT system upgrades to enhance corporate management.</li> <li>• Human capital investments to strengthen our management foundation and support business expansion.</li> <li>• Capital investments to expand capacity to meet diverse industrial needs and to introduce eco-friendly equipment.</li> </ul>