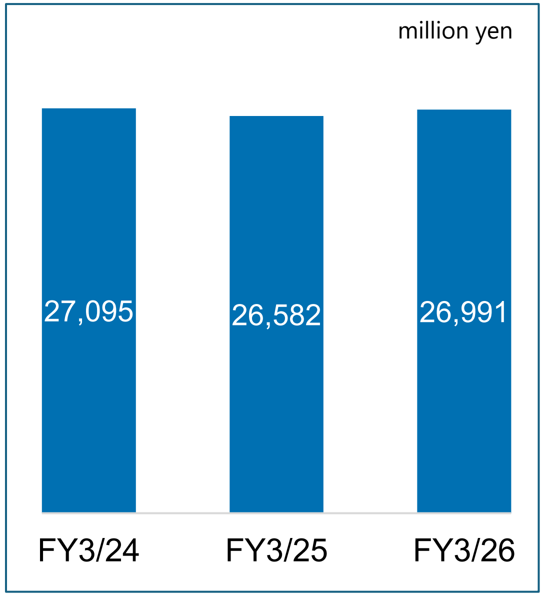
Supplementary materials for the financial report for FY3/26

May 14, 2026

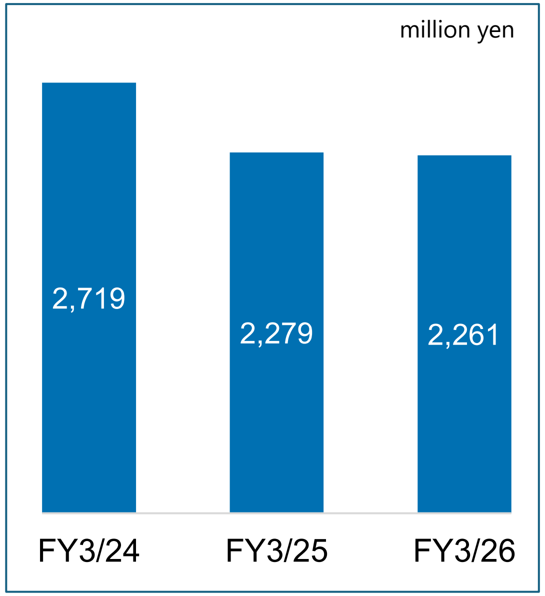
OKADA AIYON CORPORATION (TSE Prime Market 6294)

01 Results Summary for FY3/26

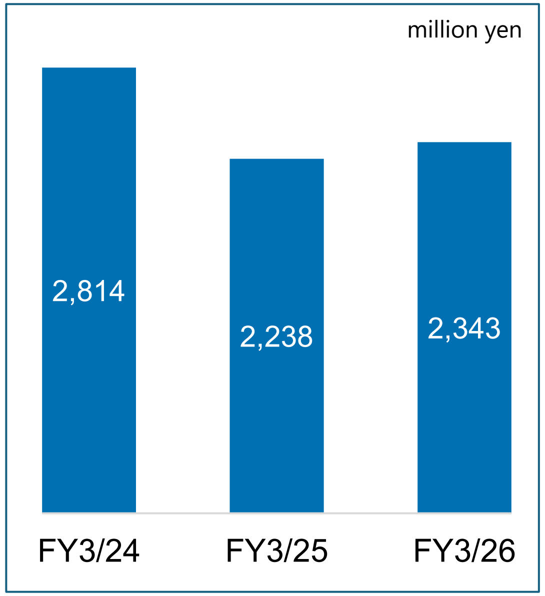
Net sales	26,991 million yen （+1.5% YoY）	Operating profit	2,261 million yen （0.8%YoY）
Ordinary profit	2,343 million yen （+4.7% YoY）	Profit	1,491 million yen （+1.1%YoY）



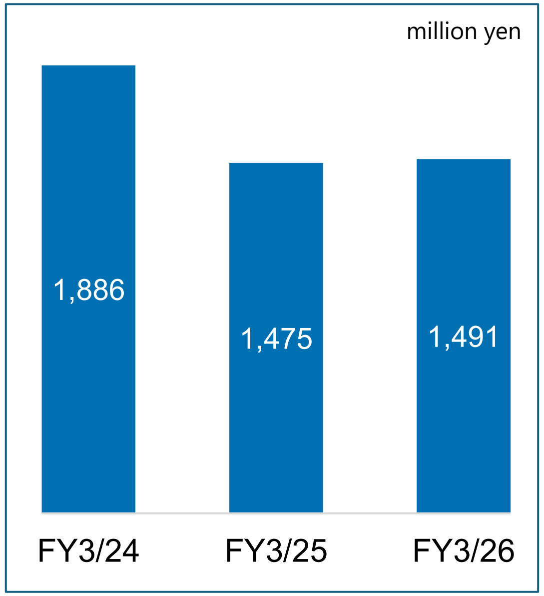
【Net sales】



【Operating profit】



【Ordinary profit】



【Profit】

01 Financial Results for FY3/26 and Full-Year Forecast

- Net sales increased year on year
  Operating profit declined, as gains from price revisions in the domestic market were more than offset by overseas factors—particularly valuation losses on rental equipment and higher costs due to tariffs in North America
  Ordinary profit and profit attributable to owners of parent increased year on year

(Million yen)

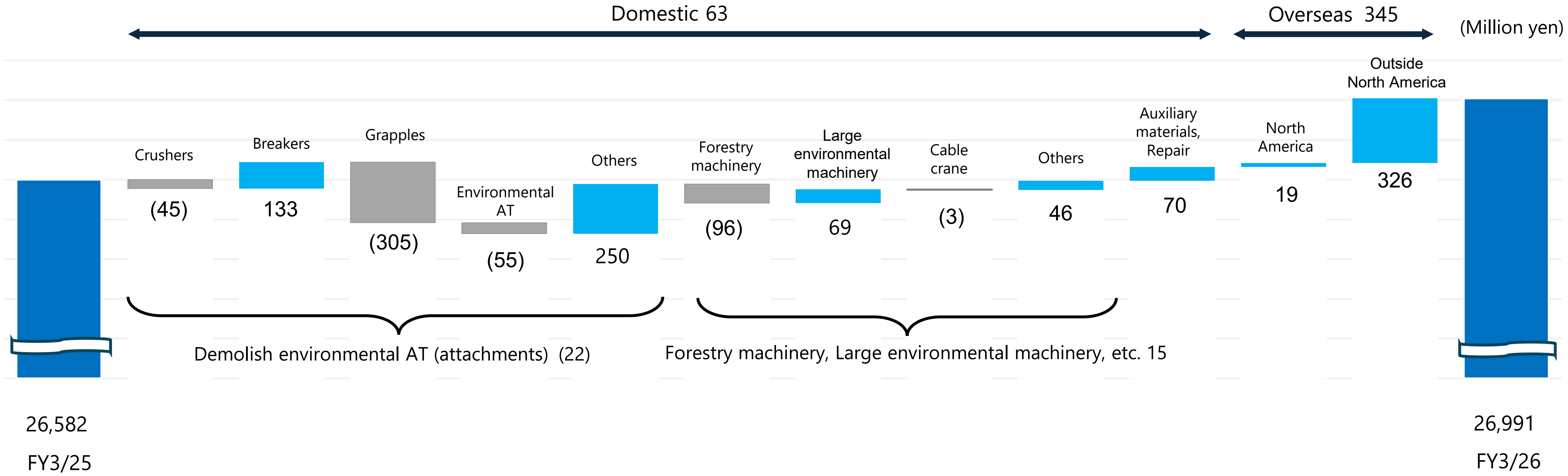
	FY3/25 Results	FY3/26 Results	YoY change (amount)	YoY change (%)	FY3/27 Forecasts	YoY change (amount)	YoY change (%)
Net sales	26,582	26,691	408	1.5	28,500	1,508	5.6
Gross profit	7,858	7,992	133	1.7	–	–	–
SG&A expenses	5,579	5,731	151	2.7	–	–	–
Operating profit	2,279	2,261	(17)	(0.8)	2,500	238	10.6
Ordinary profit	2,238	2,343	105	4.7	2,500	156	6.7
Profit (attributable to owners of parent)	1,475	1,491	16	1.1	1,700	208	14.0
Average exchange rate used	USD：153yen Euro：164yen	USD：150yen Euro：171yen			USD：150yen Euro：170yen		

01 Disclosure of the Mid-Term Business Plan “Onyx”

- The new Mid-Term Business Plan “Onyx” (FY2026–FY2028) was disclosed together with the full-year financial results
- This material is structured primarily to provide supplementary information on financial performance, as in previous periods

02 Factors for Changes in Net Sales for FY3/26

- In Japan, Breakers and, within crushers, cutters used for steel structures, industrial facilities and vessels showed solid growth, while primary crushers and pulverizers used for concrete demolition, along with grapples and forestry machinery, declined due to labor shortages and rising construction costs
After-sales services remained steady, supported by solid repair demand
- Overseas, North America maintained broadly flat performance despite the continued impact of rental inventory adjustments, while Europe saw growth driven by recovering demand for crushers, and Asia achieved higher sales supported by expanded sales activities



02 Sales Trends by Model for FY3/26

(Million yen)

			FY3/24	FY3/25	FY3/26	YoY Amount	YoY Changes (%)	Yo2Y Changes (%)
Domestic	Demolish environmental attachments	Crushers	8,509	9,529	9,483	(45)	(0.5)	11.4
		Breakers	942	797	931	133	16.8	(1.2)
		Grapples	1,573	1,609	1,303	(305)	(19.0)	(17.2)
		Environmental attachments	533	525	470	(55)	(10.5)	(11.8)
		Others	1,195	1,083	1,333	250	23.1	11.5
		Total	12,754	13,545	13,522	(22)	(0.2)	6.0
	Forestry machinery, large environmental machinery, others	Forestry machinery	1,915	1,799	1,702	(96)	(5.4)	(11.1)
		Large environmental machinery	625	622	691	69	11.1	10.6
		Cable crane	1,239	1,305	1,302	(3)	(0.3)	5.0
		Others	438	119	165	46	38.8	(62.3)
		Total	4,219	3,846	3,861	15	0.4	(8.5)
	After-sales business	Material	2,114	2,039	2,026	(12)	(0.6)	(4.2)
		Repair	1,159	1,169	1,253	83	7.1	8.0
		Total	3,274	3,209	3,279	70	2.2	0.2
Domestic segment			20,249	20,601	20,664	63	0.3	2.1
Overseas	North America		4,817	4,218	4,237	19	0.5	(12.0)
	Europe		1,156	994	1,113	118	11.9	(3.7)
	Asia (excluding China)		583	490	688	197	40.3	17.9
	Others		288	278	287	9	3.4	(0.4)
Overseas segment			6,846	5,981	6,326	345	5.8	(7.6)
Consolidated total			27,095	26,582	26,991	408	1.5	(0.4)

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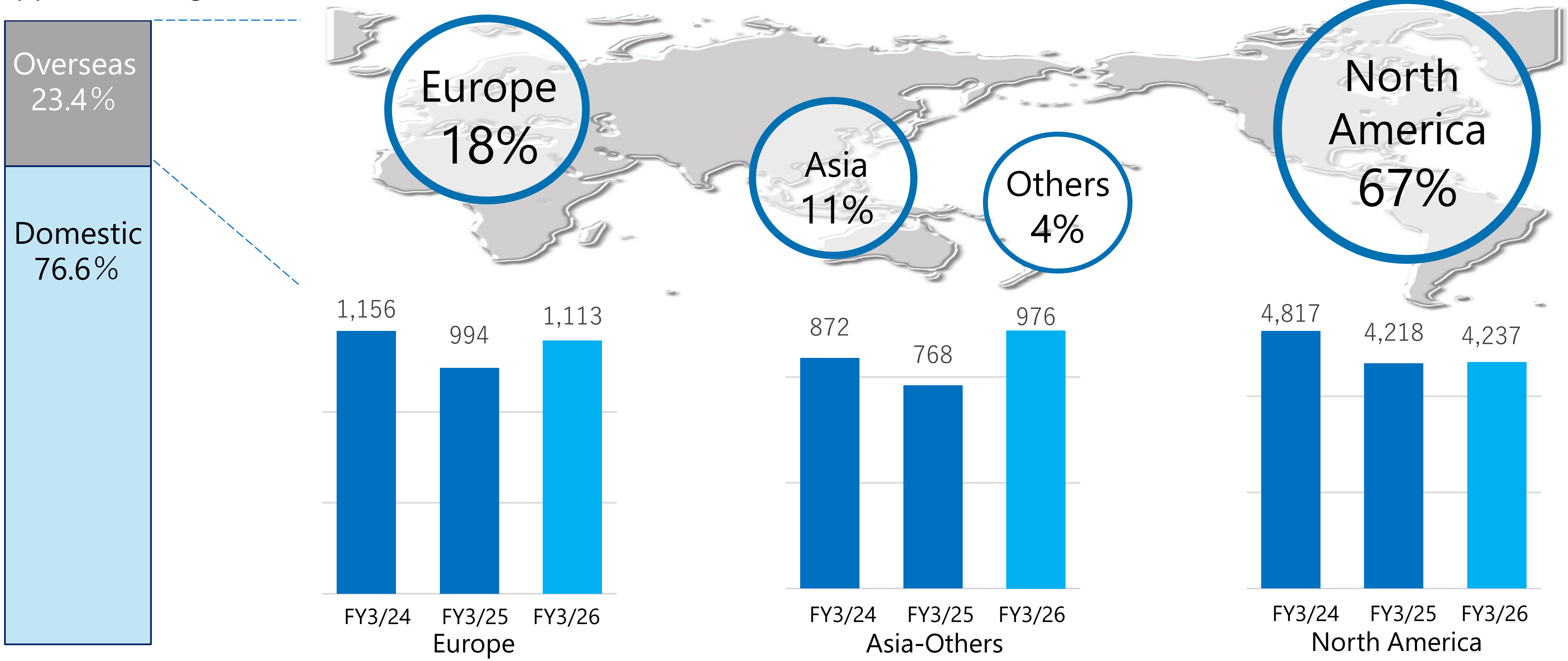
02 Overseas Sales Breakdown by Region for FY3/26

- In Europe, the impact of the demand slowdown since the latter half of the year before last has subsided, and sales increased driven by growth in crushers

In Asia, sales expanded in markets such as India, Thailand, and Taiwan, resulting in higher sales

In North America, although differences remain in the performance of commercial products, the easing of inventory adjustments supported a slight overall increase in sales

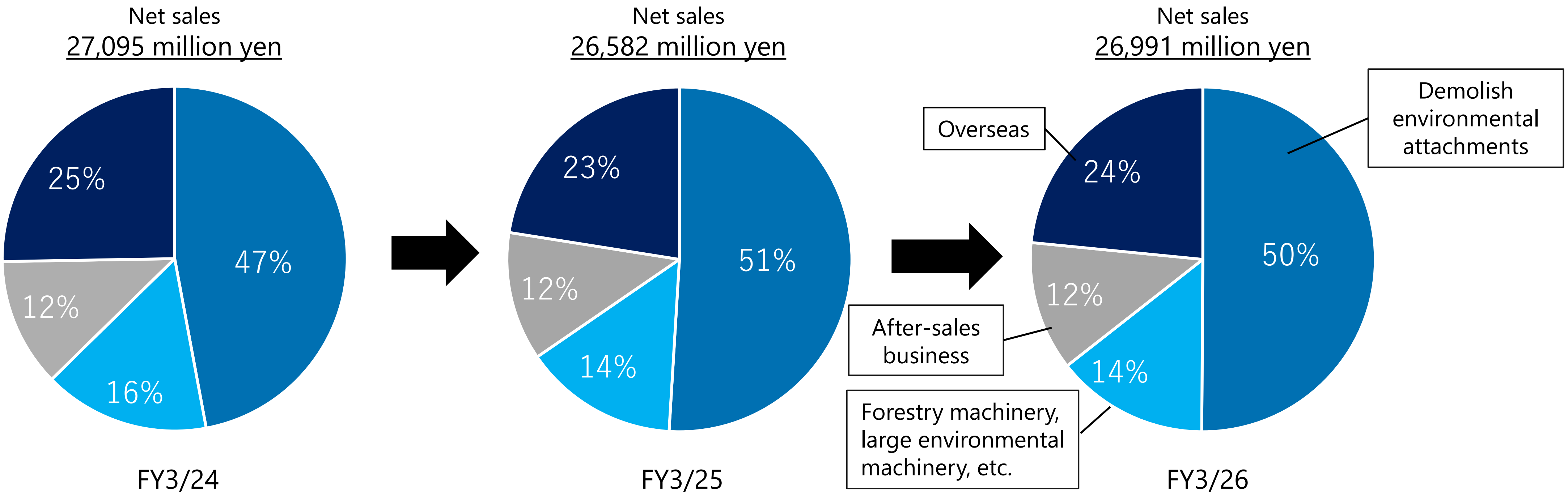


(million yen)

02 Sales by Segment and Business for FY3/26

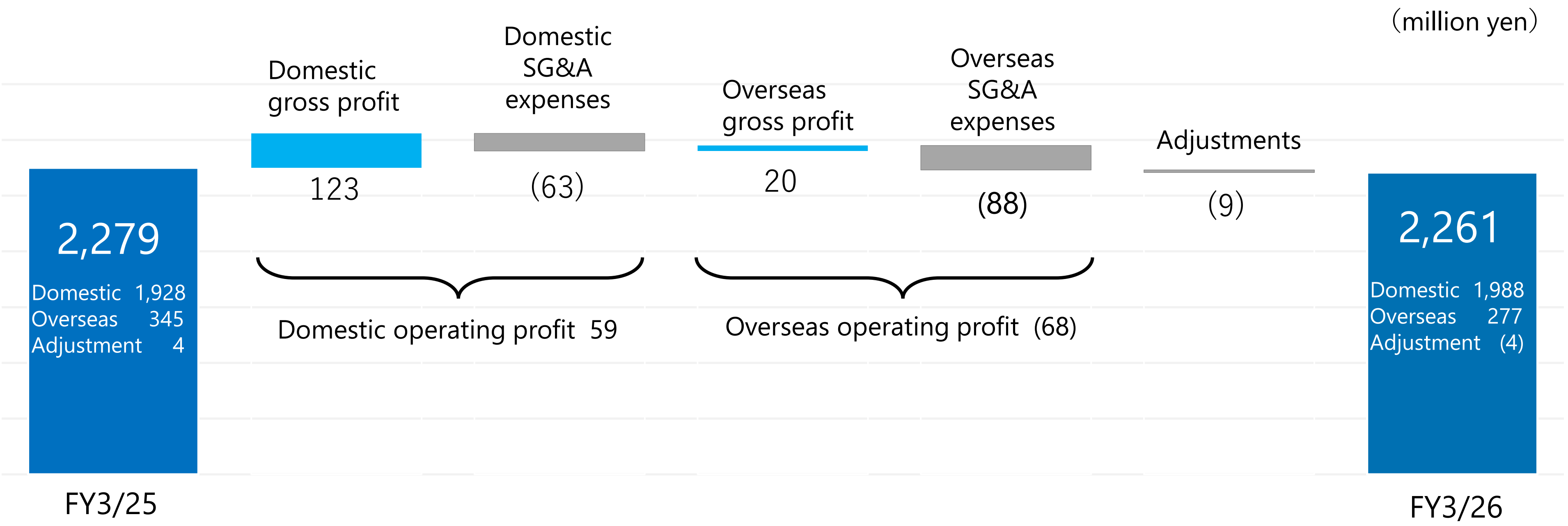
- The sales mix of demolition and environmental attachments declined year on year, mainly due to lower sales of grapples and related products; however, the overseas sales ratio increased driven by higher overseas sales, while forestry machinery and large environmental machinery remained broadly flat

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



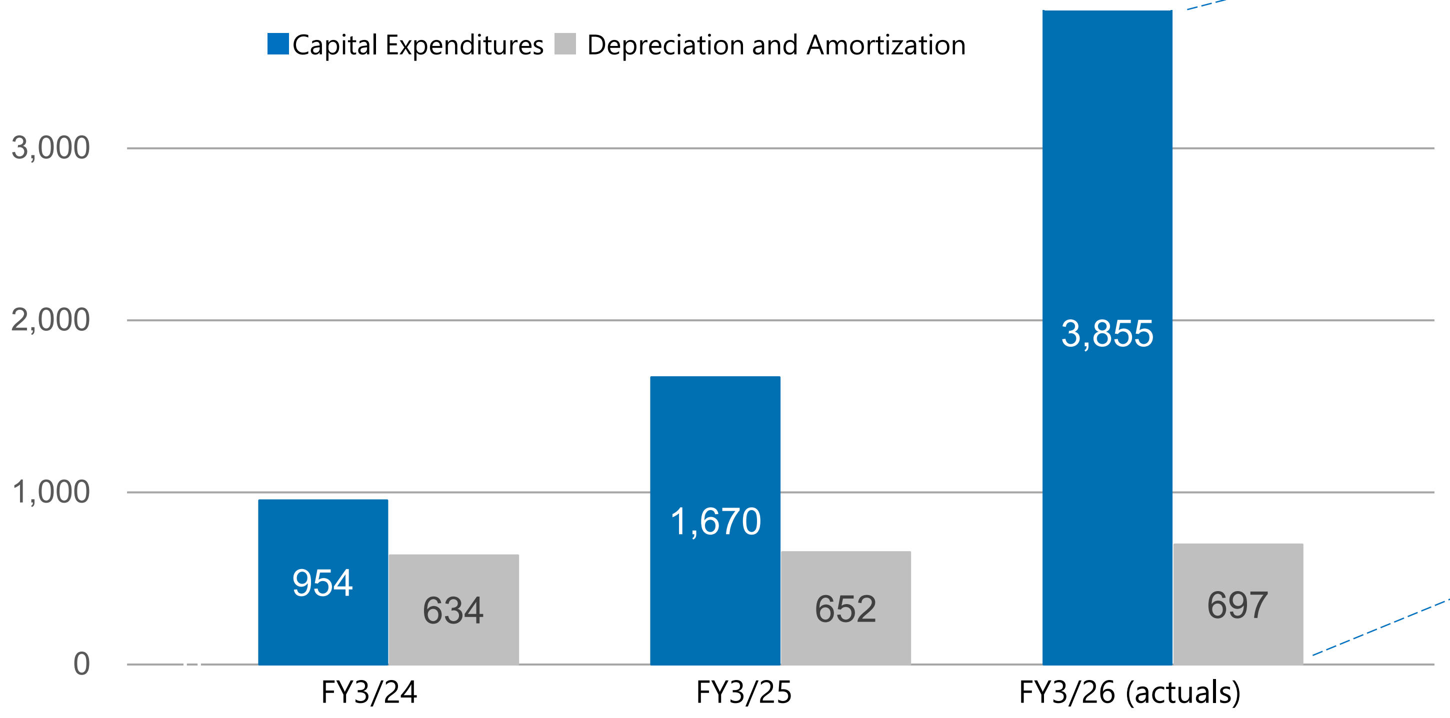
02 Factors for Changes in Operating Profit for FY3/26

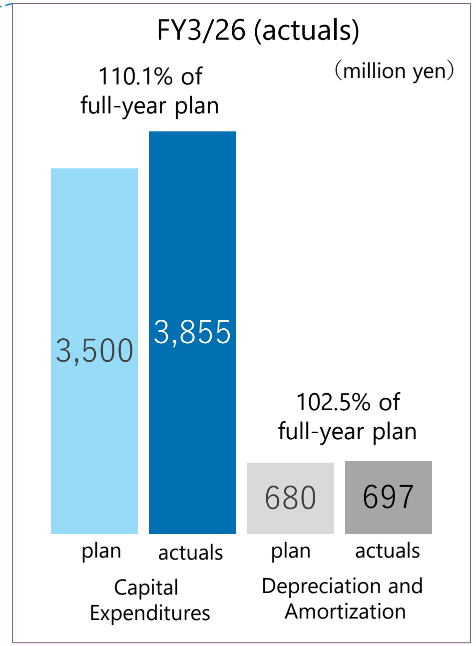
- In Japan, profit increased due to improved profitability, including the revision of selling prices
- Overseas, profit declined mainly due to valuation losses on rental equipment and higher tariff-related costs in North America



03 Capital Expenditures and Depreciation (actuals)

● In FY3/26, focus remained on expanding stores in urban areas where mid- to long-term demand growth is expected, and the relocation and new establishment of the Kansai branch as well as the opening of the Tokyo Head Office North Kanto Sales Office were completed as planned
The acquisition of land for the head office and land and buildings for the relocation of certain head office functions was also completed as planned



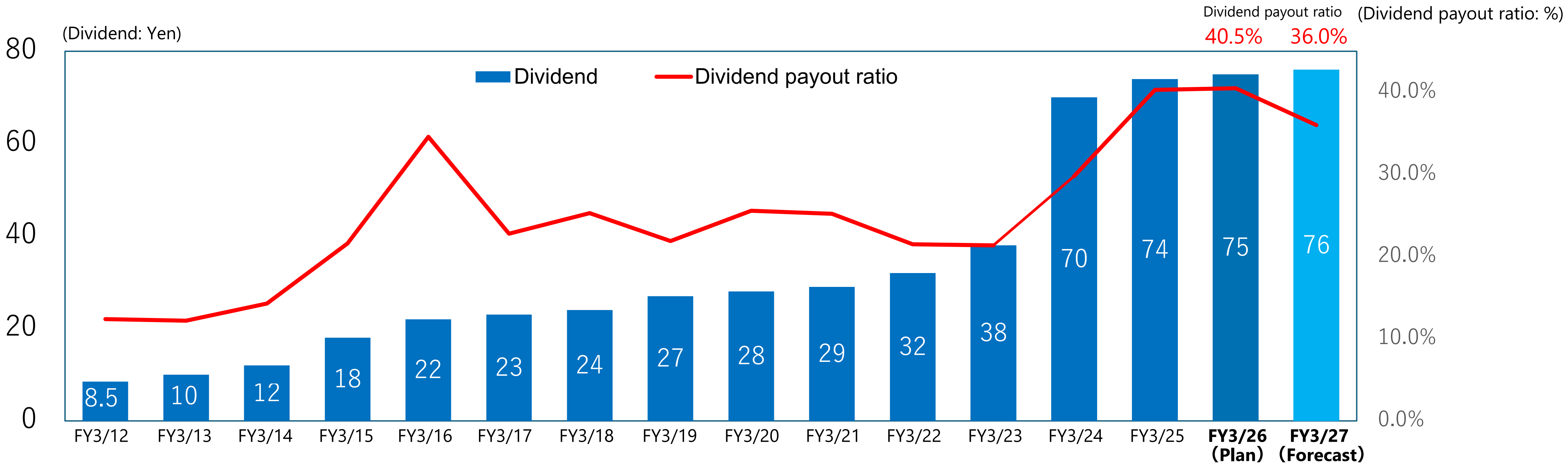


<Major capital expenditures>
- Kansai Sales Office building
- Northern Kanto Sales Office building
- HQ land acquisition
- Land & building acquisition for partial HQ relocation

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

- In FY3/26, the annual dividend was increased by 1 yen year on year to 75 yen
- In FY3/27, a further 1 yen increase to 76 yen is forecast, marking the 17th consecutive year of dividend increases, with an interim dividend scheduled



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.

For inquiries, please contact:

OKADA AIYON CORPORATION
Investor & Public Relations

URL: https://www.okadaaiyon.com
Email : soumu@aiyon.co.jp