

Note: This document is a translation of the original Japanese version and provided for reference purposes only. In the event of any discrepancy between the Japanese original and this English translation, the Japanese original shall prevail.

May 25, 2026

To whom it may concern:

Company Name: SHIBAURA MACHINE CO., LTD.
Representative: Shigetomo Sakamoto, President,
Chief Executive Officer and Chief Operating Officer
(Securities Code: 6104, Tokyo Stock Exchange, Prime Market)
Inquiries: Minoru Aoki, Senior Manager of
Public Relations and Investor Relations Department

(Corrections / Corrections of Numerical Data)

Notice Concerning Partial Corrections to "Consolidated Financial Results for the Nine Months
Ended December 31, 2025 [Japanese GAAP]"

SHIBAURA MACHINE CO., LTD. (the "Group") hereby announces that there have been corrections made to the disclosure material "Consolidated Financial Results for the Nine Months Ended December 31, 2025 [Japanese GAAP]" released on January 30, 2026, as described below. As there are also corrections to the numerical data (XBRL data), the corrected numerical data has also been included.

1. Reason for Corrections

The corrections have been made because the impact of the valuation of goodwill associated with the consolidation of SHIBAURA MACHINE LWB GmbH, whose equity interest was acquired on November 28, 2025, and the assets of its group companies, has been finalized.

2. Details of Corrections

As the corrections cover a wide range of areas, the full text of the report after corrections is attached, and the corrected portions are underlined.

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January 30, 2026

Consolidated Financial Results for the Nine Months Ended December 31, 2025 (Under Japanese GAAP)



Company name: SHIBAURA MACHINE CO., LTD.

Listing: Tokyo Stock Exchange

Securities code: 6104

URL: <https://www.shibaura-machine.co.jp>

Representative: Shigetomo Sakamoto

Inquiries: Minoru Aoki

Telephone: +81-3 (3509) 0444

Scheduled date to commence dividend payments: -

Preparation of supplementary material on financial results: Yes

Holding of financial results briefing: None

President and Chief Operating Officer

Public Relations & Investor Relations Department Senior
Manager

(Yen amounts are rounded down to millions, unless otherwise noted.)

1. Consolidated financial results for the nine months ended December 31, 2025 (from April 1, 2025 to December 31, 2025)

(1) Consolidated operating results (cumulative)

(Percentages indicate year-on-year changes.)

	Net sales		Operating profit		Ordinary profit		Profit attributable to owners of parent	
	Millions of yen	%	Millions of yen	%	Millions of yen	%	Millions of yen	%
Nine months ended December 31, 2025	92,719	(30.3)	<u>1,872</u>	(85.7)	<u>2,809</u>	(79.3)	<u>(466)</u>	-
December 31, 2024	133,078	21.5	13,117	35.9	13,590	28.4	12,280	(20.1)

Note: Comprehensive income For the nine months ended December 31, 2025: ¥ 3,503 million [(72.2) %]
For the nine months ended December 31, 2024: ¥ 12,609 million [(30.7) %]

	Basic earnings per share	Diluted earnings per share
Nine months ended	Yen	Yen
December 31, 2025	<u>(19.75)</u>	-
December 31, 2024	515.22	-

(2) Consolidated financial position

	Total assets	Net assets	Equity-to-asset ratio
As of	Millions of yen	Millions of yen	%
December 31, 2025	<u>183,670</u>	<u>117,820</u>	<u>64.1</u>
March 31, 2025	199,607	117,171	58.7

Reference: Equity

As of December 31, 2025: ¥ 117,820 million
As of March 31, 2025: ¥ 117,171 million

2. Cash dividends

	Annual dividends per share				
	First quarter-end	Second quarter-end	Third quarter-end	Fiscal year-end	Total
	Yen	Yen	Yen	Yen	Yen
Fiscal year ended March 31, 2025	-	70.00	-	70.00	140.00
Fiscal year ending March 31, 2026	-	70.00	-		
Fiscal year ending March 31, 2026 (Forecast)				70.00	140.00

Note: Revisions to the forecast of cash dividends most recently announced: None

Note: Breakdown of the third quarter dividend for the fiscal year ending March 31, 2026 :

Commemorative dividend	- yen
Special dividend	- yen

3. Consolidated financial result forecasts for the fiscal year ending March 31, 2026 (from April 1, 2025 to March 31, 2026)

(Percentages indicate year-on-year changes.)

	Net sales		Operating profit		Ordinary profit		Profit attributable to owners of parent		Basic earnings per share
	Millions of yen	%	Millions of yen	%	Millions of yen	%	Millions of yen	%	Yen
Full year	140,000	(16.8)	5,000	(64.5)	5,000	(64.5)	3,300	(73.8)	139.65

Note: Revisions to the financial result forecast most recently announced: None

* Notes

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

Newly included:	5	companies()
Excluded:	-	companies()

(2) Adoption of accounting treatment specific to the preparation of quarterly consolidated financial statements: None

(3) Changes in accounting policies, changes in accounting estimates, and restatement

- (i) Changes in accounting policies due to revisions to accounting standards and other regulations: None
- (ii) Changes in accounting policies due to other reasons: None
- (iii) Changes in accounting estimates: None
- (iv) Restatement: None

(4) Number of issued shares (common shares)

(i) Total number of issued shares at the end of the period (including treasury shares)

As of December 31, 2025	24,820,406 shares
As of March 31, 2025	24,820,406 shares

(ii) Number of treasury shares at the end of the period

As of December 31, 2025	1,173,352 shares
As of March 31, 2025	1,189,353 shares

(iii) Average number of shares outstanding during the period (cumulative from the beginning of the fiscal year)

Nine months ended December 31, 2025	23,640,654 shares
Nine months ended December 31, 2024	23,835,829 shares

* Review of the Japanese-language originals of the attached consolidated quarterly financial statements by certified public accountants or an audit firm: None

* Proper use of earnings forecasts, and other special matters

Quarterly Consolidated Financial Statements and Primary Notes

Quarterly Consolidated Balance Sheet

(Millions of yen)

	As of March 31, 2025	As of December 31, 2025
Assets		
Current assets		
Cash and deposits	36,388	<u>34,631</u>
Notes and accounts receivable - trade, and contract assets	27,381	<u>24,209</u>
Securities	18,000	8,000
Merchandise and finished goods	35,790	<u>22,055</u>
Work in process	26,461	<u>33,215</u>
Raw materials and supplies	40	<u>333</u>
Other	7,160	<u>7,915</u>
Allowance for doubtful accounts	(72)	<u>(53)</u>
Total current assets	<u>151,150</u>	<u>130,308</u>
Non-current assets		
Property, plant and equipment		
Buildings and structures	49,309	<u>50,012</u>
Accumulated depreciation and impairment	(28,091)	<u>(29,503)</u>
Buildings and structures, net	<u>21,218</u>	<u>20,508</u>
Machinery, equipment and vehicles	26,230	<u>27,630</u>
Accumulated depreciation and impairment	(21,930)	<u>(23,265)</u>
Machinery, equipment and vehicles, net	<u>4,300</u>	<u>4,364</u>
Land	6,741	6,812
Leased assets	1,568	1,762
Accumulated depreciation and impairment	(862)	<u>(1,031)</u>
Leased assets, net	<u>706</u>	<u>731</u>
Construction in progress	221	567
Other	7,202	<u>8,209</u>
Accumulated depreciation and impairment	(6,416)	<u>(7,297)</u>
Other, net	<u>785</u>	<u>912</u>
Total property, plant and equipment	<u>33,973</u>	<u>33,897</u>
Intangible assets		
Goodwill	378	337
Other	771	<u>689</u>
Total intangible assets	<u>1,150</u>	<u>1,026</u>
Investments and other assets		
Investment securities	11,754	14,943
Long-term loans receivable	2	<u>1,496</u>
Deferred tax assets	557	479
Other	1,528	<u>2,315</u>
Allowance for doubtful accounts	(510)	<u>(798)</u>
Total investments and other assets	<u>13,332</u>	<u>18,437</u>
Total non-current assets	<u>48,457</u>	<u>53,361</u>
Total assets	<u>199,607</u>	<u>183,670</u>

(Millions of yen)

	As of March 31, 2025	As of December 31, 2025
Liabilities		
Current liabilities		
Notes and accounts payable - trade	15,003	<u>14,641</u>
Short-term borrowings	10,135	<u>10,451</u>
Income taxes payable	2,895	137
Accrued expenses	2,101	2,333
Provision for bonuses	2,382	1,178
Provision for product warranties	727	<u>750</u>
Contract liabilities	36,353	<u>20,718</u>
Other	1,872	<u>2,296</u>
Total current liabilities	<u>71,472</u>	<u>52,506</u>
Non-current liabilities		
<u>Long-term borrowings</u>	-	<u>939</u>
Deferred tax liabilities	3,194	4,449
Provision for retirement benefits for directors (and other officers)	26	27
Retirement benefit liability	6,826	<u>6,969</u>
Asset retirement obligations	413	456
Other	503	500
Total non-current liabilities	<u>10,964</u>	<u>13,342</u>
Total liabilities	<u>82,436</u>	<u>65,849</u>
Net assets		
Shareholders' equity		
Share capital	12,484	12,484
Capital surplus	11,538	11,539
Retained earnings	82,222	<u>78,817</u>
Treasury shares	(3,631)	(3,582)
Total shareholders' equity	<u>102,613</u>	<u>99,259</u>
Accumulated other comprehensive income		
Valuation difference on available-for-sale securities	6,448	8,737
Foreign currency translation adjustment	6,596	<u>8,278</u>
Remeasurements of defined benefit plans	1,512	1,546
Total accumulated other comprehensive income	<u>14,557</u>	<u>18,561</u>
Total net assets	<u>117,171</u>	<u>117,820</u>
Total liabilities and net assets	<u>199,607</u>	<u>183,670</u>

Quarterly Consolidated Statements of Income and Comprehensive Income

Quarterly Consolidated Statement of Income

For the Nine-Month Period

(Millions of yen)

	For the nine months ended December 31, 2024	For the nine months ended December 31, 2025
Net sales	133,078	92,719
Cost of sales	89,437	63,997
Gross profit	43,641	28,721
Selling, general and administrative expenses	30,524	<u>26,848</u>
Operating profit	13,117	<u>1,872</u>
Non-operating income		
Interest income	151	241
Dividend income	505	537
Rental income	32	32
Foreign exchange gains	272	119
Other	135	331
Total non-operating income	1,098	1,263
Non-operating expenses		
Interest expenses	109	113
Closedown cost	211	-
Other	303	213
Total non-operating expenses	625	326
Ordinary profit	13,590	<u>2,809</u>
Extraordinary income		
Gain on sale of non-current assets	4,043	0
Gain on bargain purchase	-	118
Gain on sale of shares of subsidiaries and associates	7	-
Total extraordinary income	4,051	119
Extraordinary losses		
Loss on disposal of non-current assets	42	62
<u>Loss on valuation of investments in capital of subsidiaries and associates</u>	=	<u>341</u>
Loss on valuation of investment securities	6	-
Loss on sale of shares of subsidiaries and associates	6	-
<u>Impairment losses</u>	=	<u>2,067</u>
Extra retirement payments	165	-
<u>Total extraordinary losses</u>	220	<u>2,471</u>
Profit before income taxes	17,421	<u>457</u>
Income taxes - current	4,813	481
Income taxes - deferred	327	442
Total income taxes	5,140	924
<u>Profit (loss)</u>	12,280	<u>(466)</u>
<u>Profit (loss) attributable to owners of parent</u>	12,280	<u>(466)</u>

Quarterly Consolidated Statement of Comprehensive Income
For the Nine-Month Period

(Millions of yen)

	For the nine months ended December 31, 2024	For the nine months ended December 31, 2025
<u>Profit (loss)</u>	12,280	<u>(466)</u>
Other comprehensive income		
Valuation difference on available-for-sale securities	(944)	2,288
Foreign currency translation adjustment	1,189	<u>1,653</u>
Remeasurements of defined benefit plans, net of tax	83	28
Total other comprehensive income	328	<u>3,970</u>
Comprehensive income	12,609	<u>3,503</u>
Comprehensive income attributable to		
Comprehensive income attributable to owners of parent	12,609	<u>3,503</u>
Comprehensive income attributable to non-controlling interests	-	-