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To whom it may concern:

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**Notice on Recording of Non-operating Expenses and Deferred Income Taxes (Gain) and
Revisions to Consolidated Results Forecasts (First Half and Full Year) for the
Year Ending March 2026**

Ahresty Corporation (“the Company”) hereby announces that it will record the following non-operating expenses and deferred income taxes (gain) for the first half of the year ending March 2026 (from April 1, 2025 to September 30, 2025), and that in view of recent trends in business performance and other factors, it has revised its consolidated results forecasts (first half and full year) for the year ending March 2026 released on May 16, 2025 as follows.

1. Recording of Non-operating Expense (Foreign Currency Exchange Loss)

Due to changes in foreign exchange rates, we will record a foreign currency exchange loss of 450 million yen as a non-operating expense for the first half of the current consolidated fiscal year. This came as a result of revaluation of the foreign currency-denominated claims and debts held by the Ahresty Group, based on the exchange rates at the end of the first half. However, the value of these claims and debts may change depending on future exchange rates.

2. Recording of Non-operating Expense (Commission for Syndicated Loan)

We concluded a syndicated loan agreement on July 31, 2025 as stated in “Notice regarding the Conclusion of a Syndicated Loan Agreement” released on July 28, 2025. Due to the commission incurred as a result of the arrangement, we will record 150 million yen of non-operating expense.

3. Recording of Deferred Income Taxes (Gain)

Ahresty Mexicana SA de CV, our consolidated subsidiary, in its calculation of deferred taxes (tax effect accounting) under IAS 12 (Income Taxes), recognizes deferred tax assets and liabilities as temporary differences between the amount (closing date rate) obtained by translating the local currency-denominated tax base amount (Mexican peso) of non-monetary assets and liabilities into the functional currency-denominated amount (U.S. dollar) and the accounting book amount (acquisition date rate), on the grounds that the accounting functional currency (U.S. dollar) and the local currency used to calculate the tax base amount (Mexican peso) are different.

Due to the applicable exchange rate (U.S. dollar / Mexican peso) having moved toward an appreciation of the Mexican peso, we will record deferred income taxes (gain) of 400 million yen (recording of deferred tax assets) for the first half of the current consolidated fiscal year. This amount may change depending on future exchange rates.

4. Revisions to Business Forecasts

(1) Revisions to consolidated results forecasts for the first half of the year ending March 2026 (from April 1, 2025 to September 30, 2025)

	Net sales	Operating profit	Ordinary profit	Profit attributable to owners of parent	Net income per share
	million yen	million yen	million yen	million yen	yen
Previous forecasts (A)	82,100	1,900	1,600	1,800	72.36
Revised forecasts (B)	82,100	1,800	1,000	2,000	80.64
Difference (B-A)	—	(100)	(600)	200	
Percentage change (%)	—	(5.3)	(37.5)	11.1	
(Ref.) Results for first half of previous year (First half of year ended March 2025)	78,195	(253)	(536)	(2,696)	(108.08)

(2) Revisions to consolidated results forecasts for the full year ending March 2026 (from April 1, 2025 to March 31, 2026)

	Net sales	Operating profit	Ordinary profit	Profit attributable to owners of parent	Net income per share
	million yen	million yen	million yen	million yen	yen
Previous forecasts (A)	161,200	3,600	3,100	2,300	92.45
Revised forecasts (B)	162,200	3,600	2,200	2,300	92.74
Difference (B-A)	1,000	—	(900)	—	
Percentage change (%)	0.6	—	(29.0)	—	
(Ref.) Results of previous year (Year ended March 2025)	162,929	3,371	3,044	(2,892)	(116.26)

(3) Reasons for revisions

With regard to net sales in the first half, despite a decline in the volume of orders received in the Die Casting Business in Asia, reflecting a decline in sales of our major customers as a result of such factors as intensifying competition in the automobile market in China, there was an increase in the volume of orders received in the Die Casting Business in Japan following the recovery in automobile production in Japan and other factors. Taking into account these changes in each business segment, the outlook for net sales remains in line with the previous forecasts overall.

With regard to operating profit, although profitability has been declining in the Die Casting Business in North America (U.S. Plant) due to the impact of rising manufacturing costs such as labor costs, profit increased in the Die Casting Business in Japan as a result of the increased volume of orders received and the streamlining of the production system. In addition, in the Die Casting Business in Asia (China Plant), the streamlining of

the production system and a reduction of fixed costs contributed positively to profit despite a decline in the volume of orders received. Consequently, the outlook for operating profit remains in line with the previous forecasts overall while there were changes in each business segment.

Ordinary profit is expected to fall below the previous forecasts due to such factors as the recording of a foreign currency exchange loss of 450 million yen. Meanwhile, profit attributable to owners of parent is expected to remain in line with the previous forecasts, reflecting the recording of gain on sale of shares of subsidiaries and associates of 1,100 million yen (800 million yen already incorporated in the previous forecasts) as stated in “Notice Regarding Completion of Transfer of Equity Interests in a Consolidated Subsidiary (Sub-subsidiary) and Recording of Extraordinary Income” released on July 31, 2025, the recording of deferred income taxes (gain) of 400 million yen described above, and other factors.

We have also revised our full-year consolidated results forecasts to reflect our business performance up to the end of the second quarter (first half), foreign exchange trends, and the latest outlook for each business segment.

No changes have been made to the dividend projection (16 yen per share for interim and 16 yen per share for year-end dividends: total of 32 yen per share) in conjunction with these revisions to business forecasts.

(Note) The forecasts presented herein are based on information currently available and certain assumptions deemed reasonable by the Company, and actual results may differ significantly from these forecasts due to various factors.

Supplementary Materials on Business Forecasts

Segment information of consolidated results forecasts for the full year

Segment	Net sales (million yen)			Segment profit (million yen)		
	Previous forecasts	Revised forecasts	Difference	Previous forecasts	Revised forecasts	Difference
Die Casting Business: Japan	61,600	65,800	4,200	1,350	2,000	650
Die Casting Business: North America	50,000	50,600	600	800	250	(550)
Die Casting Business: Asia	39,800	36,200	(3,600)	950	800	(150)
Aluminum Business	7,000	6,600	(400)	300	250	(50)
Proprietary Products Business	2,800	3,000	200	200	250	50
Elimination of intersegment transactions	—	—	—	—	50	50

Foreign exchange rate assumption (from 3Q: 150.0 yen to USD, 21.0 yen to CNY, 1.80 yen to INR)
(Previous forecast: 150.0 yen to USD, 21.0 yen to CNY, 1.80 yen to INR)

End