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January 30, 2026

Company name: Aichi Tokei Denki Co., Ltd.
Name of representative: Kenji Kunishima, President and Representative Director, President Executive Officer
(Securities code: 7723; TSE Prime/NSE Premier)
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Notice Concerning the Recording of Extraordinary Profit and Revisions to Forecasts of Financial Results and Dividends

In its meeting held today, the Board of Directors of Aichi Tokei Denki Co., Ltd. (the "Company") resolved to sell a portion of the investment securities held by the Company. The Company expects to record extraordinary profit as a result.

The Board also resolved to revise the forecasts of consolidated financial results and dividends for the fiscal year ending March 31, 2026 announced as of May 9, 2025, based on recent trends in financial results and other factors.

1. Recording of extraordinary profit

(1) Reason for sale of investment securities
To improve capital efficiency through a review of policy-held shares, including cross-shareholding

(2) Details of gain on sale of investment securities

Shares to be sold	A portion of listed shares held by the Company
Timing of sale	February-March 2026 (planned)
Gain on sale of investment securities	Approx. 1,200 million yen (projected)

2. Revisions to forecasts of financial results

(1) Revisions to forecasts of consolidated financial results for the fiscal year ending March 31, 2026 (April 1, 2025 through March 31, 2026)

	Net sales	Operating profit	Ordinary profit	Profit attributable to owners of parent	Basic earnings per share
	million yen	million yen	million yen	million yen	yen
Previous forecasts (A)	56,920	4,610	5,010	3,670	238.58
Revised forecasts (B)	57,660	4,640	5,160	4,620	300.35
Change (B - A)	740	30	150	950	
Change (%)	1.3%	0.7%	3.0%	25.9%	
(Reference) Results of previous year (FY ended March 31, 2025)	54,286	3,940	4,764	3,533	229.87

(2) Reasons for revisions to forecasts of financial results

With respect to the consolidated financial forecasts for the fiscal year ending March 31, 2026, net sales are expected to exceed the plan due to steady demand in Japan and overseas. With respect to profits, an increase is also expected due to higher sales, a favorable product mix contributing to sales, and the projected recording of gain on sale of investment securities as extraordinary profit. Based on a close review of future trends and other factors, the full-year performance is expected to exceed the initially forecast levels in terms of consolidated net sales and profits. Accordingly, as shown above, the Company has revised its forecasts of full-year financial results previously disclosed on May 9, 2025.

3. Revisions to dividend forecasts

(1) Revision details

	Annual dividends		
	2Q end	Year end	Total
Previous forecasts (May 9, 2025)	yen	yen 45.00	yen 90.00
Revised forecasts		68.00	113.00
Results of current year	45.00		
Results of previous year (FY ended March 31, 2025)	35.00	40.00	75.00

(2) Reasons for revisions to dividend forecasts

The Company policy calls for paying returns to shareholders in accordance with financial results, with due consideration given to matters such as financial and investment plans, while continuing to pay steady dividends. Additionally, under Medium-term Management Plan 2026, announced in May 2024 and covering the three-year period from FY2024 through FY2026, the Company aims to increase the payout ratio to 40% during the plan period.

Based on these policies, the Company has revised the forecast year-end dividend for the year ending March 31, 2026 upward by 23 yen from the previous forecast of 45 yen per share, to 68 yen per share. As a result, annual dividends for this fiscal year are projected to increase from 90 yen per share to 113 yen per share.

The Company will continue efforts to improve capital efficiency and implement appropriate shareholder return policies, while actively investing in research and development and capital expenditures to support future growth.

Note: The forecasts of financial results and dividends above have been prepared based on information available as of the date of release of this document. Actual results and dividends may differ from the forecast figures due to various factors in the future.