November 6, 2026

Company Name: Yokogawa Bridge Holdings Corp.
Representative: Yuzuru Nakamura,
Representative Director, President and Executive Officer
(Security code: 5911, TSE Prime)
Inquiries: Yasutsugu Nakaoka, Director, Executive Officer and
General Manager of Finance and IR Office
(E-mail: contact@ybhd.co.jp)

(Correction / Correction of Numerical Data)

Notice Concerning Partial Corrections to "Consolidated Financial Results for the Six Months Ended September 30, 2026 (Under Japanese GAAP)"

Yokogawa Bridge Holdings Corp. (the "Company") hereby announces the following partial corrections to the "Consolidated Financial Results for the Six Months Ended September 30, 2026 (Under Japanese GAAP)" announced on October 27, 2026. In addition, as there are also corrections to the numerical data, the corrected numerical data is being submitted.
Please note that the corrected parts are underlined.

1. Reason for the Corrections
   Upon reviewing the allocation of the acquisition cost following the finalization of the provisional accounting treatment for the business combination, it was discovered that there was an error in some of the descriptions, and the Company is correcting them accordingly.
2. Details of the Corrections
   As there are numerous corrections, the full text after correction is provided, and the corrected portions are underlined.

Note: This document has been translated from the Japanese original for reference purposes only. In the event of any discrepancy between this translated document and the Japanese original, the original shall prevail.

October 27, 2026

Consolidated Financial Results for the Six Months Ended September 30, 2026 (Under Japanese GAAP)

Company name: Yokogawa Bridge Holdings Corp.
Listing: Tokyo Stock Exchange
Securities code: 5911
URL: https://www.ybhd.co.jp/
Representative: Yuzuru Nakamura, Representative Director, President and Executive Officer
Inquiries: Yasutsugu Nakaoka, Director, Executive Officer and General Manager of Finance and IR Office
Telephone: +81-3-3453-4116
Scheduled date to file semi-annual securities report: November 13, 2026
Scheduled date to commence dividend payments: November 30, 2026
Preparation of supplementary material on financial results: Yes
Holding of financial results briefing: Yes (for institutional investors and analysts)

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

1. Consolidated financial results for the six months ended September 30, 2026 (from April 1, 2026 to September 30, 2026)

(1) Consolidated operating results (cumulative)

(Percentages indicate year-on-year changes.)

	Net sales		Operating profit		Ordinary profit		Profit attributable to owners of parent	
Six months ended	Millions of yen	%	Millions of yen	%	Millions of yen	%	Millions of yen	%
September 30, 2026	87,174	25.4	4,003	(10.8)	3,731	(15.5)	2,289	(23.5)
September 30, 2025	69,529	(4.7)	4,489	12.4	4,418	23.0	2,991	(15.3)

Note: Comprehensive income For the six months ended September 30, 2026: ¥1,616 million [(68.2)%]
For the six months ended September 30, 2025: ¥5,082 million [129.0%]

	Basic earnings per share	Diluted earnings per share
Six months ended	Yen	Yen
September 30, 2026	58.18	–
September 30, 2025	74.81	–

(2) Consolidated financial position

	Total assets	Net assets	Equity-to-asset ratio	Net assets per share
As of	Millions of yen	Millions of yen	%	Yen
September 30, 2026	244,903	132,195	54.0	3,377.13
March 31, 2026	254,678	138,102	52.8	3,419.70

Reference: Equity
As of September 30, 2026: ¥132,195 million
As of March 31, 2026: ¥134,587 million

Note: In the six months ended September 30, 2026, the Company finalized the provisional accounting treatment for business combinations. Accordingly, each figure pertaining to the fiscal year ended March 31, 2026 reflects the finalization of the provisional accounting treatment.

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, 2026	–	60.00	–	60.00	120.00
Fiscal year ending March 31, 2027	–	65.00			
Fiscal year ending March 31, 2027 (Forecast)			–	65.00	130.00

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

3. Forecast of consolidated financial results for the fiscal year ending March 31, 2027 (from April 1, 2026 to March 31, 2027)

(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
Fiscal year ending March 31, 2027	198,000	37.6	12,000	(11.1)	11,200	(17.7)	8,200	(5.6)	209.62

Note: Revisions to the consolidated earnings forecasts most recently announced: None

*** Notes**

(1) Significant changes in the scope of consolidation during the period: None

(2) Application of specific accounting for preparing semi-annual consolidated financial statement: Yes

Note: For more details, please refer to "(4) Notes to semi-annual consolidated financial statements, (Notes on specific accounting for preparing semi-annual consolidated financial statements)" of "2. Semi-annual Consolidated Financial Statements and Principal Notes" on page 12 of the attached material.

(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 September 30, 2026	43,164,802 shares
As of March 31, 2026	43,164,802 shares

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

As of September 30, 2026	4,020,465 shares
As of March 31, 2026	3,808,337 shares

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

Six months ended September 30, 2026	39,344,746 shares
Six months ended September 30, 2025	39,988,803 shares

Note: The number of treasury shares includes the Company's shares held as trust assets of the "Stock Delivery Trust for Directors."
(372,564 shares as of September 30, 2026 and 401,727 shares as of March 31, 2026)

* Semi-annual financial results reports are exempt from review conducted by certified public accountants or an audit firm

* Proper use of earnings forecasts, and other special matters

(Cautions on forward-looking statements)

The forward-looking statements, including forecasts of financial results, contained in these materials are based on information currently available to the Company and on certain assumptions deemed to be reasonable. However, the Company makes no guarantee that these forecasts will be achieved. Actual financial results, etc. may differ substantially due to various factors. For the assumptions for the earnings forecasts and notes regarding the use of the earnings forecasts, please refer to "(3) Explanation of consolidated financial results forecasts and other forward-looking statements" of "1. Summary of Business Results, Etc." on page 5 of the attached material.

(How to obtain contents of financial results briefing)

The Company plans to hold a financial results briefing for institutional investors and analysts on Thursday, November 5, 2026. The financial results presentation materials will be posted on the Company's website on the same day.

○ Table of Contents of Attached Materials

Index

1. Summary of Business Results, Etc. 2
   (1) Summary of business results for the period 2
   (2) Summary of financial position for the period 5
   (3) Explanation of consolidated financial results forecasts and other forward-looking statements 5
2. Semi-annual Consolidated Financial Statements and Principal Notes 6
   (1) Semi-annual consolidated balance sheet 6
   (2) Semi-annual consolidated statement of income and consolidated statement of comprehensive income 8
      Semi-annual consolidated statement of income 8
      Semi-annual consolidated statement of comprehensive income 9
   (3) Semi-annual consolidated statement of cash flows 10
   (4) Notes to semi-annual consolidated financial statements 12
      (Notes on specific accounting for preparing semi-annual consolidated financial statements) 12
      (Notes to segment information, etc.) 13
      (Notes when there are significant changes in amounts of shareholders' equity) 14
      (Notes on going concern assumptions) 14
      (Business combinations) 14
3. Other Information 15
   Net sales, orders received and backlog of orders (consolidated) 15

1. Summary of Business Results, Etc.

(1) Summary of business results for the period

During the six months ended September 30, 2026, we made Br. Holdings, which became a consolidated subsidiary in March 2026, a wholly-owned subsidiary. Regarding the business results for the period, we have included the performance of the Br. Holdings Group as if it had been made a wholly-owned subsidiary at the beginning of the current fiscal year.

(i) Orders received

Despite a continued challenging environment for orders characterized by sluggish order volumes, the bridge business succeeded in winning major orders in the second quarter of the fiscal year (July 1, 2026 to September 30, 2026) from West Nippon Expressway for the Kurisu Viaduct deck replacement, and Nagano Prefecture for the Inekoki Bridge, among others. However, in the six months ended September 30, 2026 (April 1, 2026 to September 30, 2026), orders for the bridge business were 26.87 billion yen (down 30.2% year on year) as the decrease from the corresponding period of the previous fiscal year, when a major overseas project was won, could not be avoided.

In the engineered structure system business, orders received totaled 23.19 billion yen (up 22.9% year on year) and orders area was approximately 0.34 million m^2 (approximately 0.28 million m^2 in the same period of the previous fiscal year), exceeding the levels in the same period of the previous fiscal year, although growth was sluggish in the second quarter due to the impact of timing shifts in large projects and other factors.

In the engineering business, strong orders related to redevelopment in city centers and a new contribution from the concrete products business following the conversion of Br. Holdings to a consolidated subsidiary among other factors resulted in orders received of 15.88 billion yen (up 43.1% year on year).

In the precision equipment business, strong orders related to semiconductors and FPDs (flat panel displays) in the precision equipment manufacturing business resulted in orders received of 4.32 billion yen (up 105.8% year on year).

As a result of the above, orders received in the six months ended September 30, 2026, totaled 70.27 billion yen (down 0.4% year on year).

(ii) Business results

For the six months ended September 30, 2026, net sales were 87.17 billion yen (up 25.4% year on year), operating profit was 4.00 billion yen (down 10.8% year on year), ordinary profit was 3.73 billion yen (down 15.5% year on year), and profit attributable to owners of parent was 2.28 billion yen (down 23.5% year on year). Results by business sector are as follows.

(Bridge Business)

In the bridge business, net sales were 48.15 billion yen (up 27.7% year on year) due to the contribution from the Br. Holdings Group, but operating profit was limited to 2.26 billion yen (down 29.2% year on year), mainly due to a decrease in net sales in new bridge construction (steel).

(Engineered Structure System Business)

In the engineered structure system business, production progressed largely according to plan, and net sales were 22.61 billion yen (up 5.0% year on year) and operating profit was 1.86 billion yen (up 4.2% year on year).

(Engineering Business)

In the engineering business, the contribution from the Br. Holdings Group and steady progress on the considerable backlog of orders in the architecture, machinery and steel structure business resulted in net sales of 13.48 billion yen (up 73.2% year on year) and operating profit of 1.19 billion yen (up 410.9% year on year).

(Precision Equipment Business)

In the precision equipment business, due to increased orders, net sales were 2.66 billion yen (up 18.5% year on year) and operating profit was 0.25 billion yen (down 6.5% year on year).

Net sales, orders received and backlog of orders for the six months ended September 30, 2026

(100 million yen)

			Six months ended September 30, 2025	Six months ended September 30, 2026
Net sales	Bridge	New bridge construction (steel)	279	229
		New bridge construction (PC)	–	82
		Maintenance	96	146
		Overseas	0	22
		Subtotal	376	481
	Engineered Structure System		215	226
	Engineering	Civil engineering	39	42
		Architecture, machinery and steel structure	38	61
		Concrete products	–	31
		Subtotal	77	134
	Precision Equipment	Precision equipment manufacturing	19	22
		Info. processing	3	4
		Subtotal	22	26
	Other	Real estate	2	2
	Total		695	871
Orders received	Bridge	New bridge construction (steel)	187	159
		New bridge construction (PC)	–	26
		Maintenance	85	83
		Overseas	111	(0)
		Subtotal	385	268
	Engineered Structure System		188	231
	Engineering	Civil engineering	56	43
		Architecture, machinery and steel structure	54	84
		Concrete products	–	31
		Subtotal	111	158
	Precision Equipment	Precision equipment manufacturing	18	38
		Info. processing	2	4
		Subtotal	20	43
	Total		705	702
Backlog of orders	Bridge	New bridge construction (steel)	850	748
		New bridge construction (PC)	–	171
		Maintenance	343	563
		Overseas	111	98
		Subtotal	1,305	1,582
	Engineered Structure System		197	247
	Engineering	Civil engineering	389	403
		Architecture, machinery and steel structure	69	133
		Concrete products	–	55
		Subtotal	459	591
	Precision Equipment	Precision equipment manufacturing	9	28
		Info. processing	3	4
		Subtotal	12	32
	Total		1,975	2,453

Notes: 1. We made Br. Holdings a consolidated subsidiary in March 2026. Consequently, we have newly added the “new bridge construction (PC)” to the bridge business and the “concrete products” to the engineering business.

2. Figures are rounded down to the nearest 100 million yen.

(2) Summary of financial position for the period

(i) Financial position

Total assets as of September 30, 2026 decreased by 9.77 billion yen from the end of the previous fiscal year to 244.90 billion yen. Current assets decreased by 8.07 billion yen from the end of the previous fiscal year, mainly due to a decrease in "notes receivable, accounts receivable from completed construction contracts and other." Non-current assets decreased by 1.69 billion yen from the end of the previous fiscal year due to a decrease in "investments and other assets" resulting from sale of investment securities and other factors.

Liabilities decreased by 3.86 billion yen from the end of the previous fiscal year to 112.70 billion yen. This was mainly due to a decrease in "income taxes payable."

Net assets decreased by 5.90 billion yen from the end of the previous fiscal year to 132.19 billion yen. This was mainly due to the recording of "profit attributable to owners of parent," a decrease in "non-controlling interests," and payment of dividends. As a result, the equity ratio stood at 54.0%.

(ii) Cash flows

Cash and cash equivalents ("net cash") as of September 30, 2026 increased by 24.90 billion yen from the end of the same period of the previous fiscal year to 45.09 billion yen.

Cash flow positions in the six months ended September 30, 2026 and the factors thereof are as follows.

(Cash flows from operating activities)

Net cash provided by operating activities amounted to 9.97 billion yen (compared with 15.21 billion yen provided in the same period of the previous fiscal year). This was primarily due to a decrease in trade receivables under "notes receivable, accounts receivable from completed construction contracts and other."

(Cash flows from investing activities)

Net cash used in investing activities amounted to 2.17 billion yen (compared with 3.10 billion yen used in the same period of the previous fiscal year). This was mainly due to purchase of property, plant and equipment.

(Cash flows from financing activities)

Net cash used in financing activities amounted to 7.15 billion yen (compared with 8.72 billion yen used in the same period of the previous fiscal year). This was mainly due to the purchase of additional shares in Br. Holdings to make it a wholly-owned subsidiary.

(3) Explanation of consolidated financial results forecasts and other forward-looking statements

There is no change to the consolidated financial results forecasts for the fiscal year ending March 31, 2027, previously released (on May 13, 2026).

2. Semi-annual Consolidated Financial Statements and Principal Notes

(1) Semi-annual consolidated balance sheet

(Millions of yen)

	As of March 31, 2026	As of September 30, 2026
Assets		
Current assets		
Cash and deposits	44,492	45,093
Notes receivable, accounts receivable from completed construction contracts and other	119,893	111,759
Inventories	5,209	6,010
Other	6,036	4,697
Allowance for doubtful accounts	(8)	(13)
Total current assets	175,624	167,547
Non-current assets		
Property, plant and equipment		
Land	17,194	17,194
Other, net	27,441	26,925
Total property, plant and equipment	44,635	44,119
Intangible assets		
Goodwill	5,741	5,455
Other	4,947	4,709
Total intangible assets	10,688	10,164
Investments and other assets		
Investment securities	15,865	14,789
Other	7,864	8,282
Total investments and other assets	23,729	23,071
Total non-current assets	79,053	77,356
Total assets	254,678	244,903

(Millions of yen)

	As of March 31, 2026	As of September 30, 2026
Liabilities		
Current liabilities		
Notes payable, accounts payable for construction contracts and other	18,264	17,889
Short-term borrowings	27,100	30,000
Current portion of bonds payable	1,000	–
Current portion of long-term borrowings	18,060	17,000
Income taxes payable	3,206	1,942
Advances received on construction contracts in progress	7,430	6,389
Provision for loss on construction contracts	5,119	4,150
Provision for bonuses	2,703	3,141
Other provisions	468	192
Other	4,698	3,912
Total current liabilities	88,052	84,619
Non-current liabilities		
Long-term borrowings	12,915	12,500
Provision for share-based payments	516	535
Retirement benefit liability	11,336	11,637
Other provisions	16	–
Other	3,738	3,415
Total non-current liabilities	28,523	28,088
Total liabilities	116,576	112,707
Net assets		
Shareholders' equity		
Share capital	9,435	9,435
Capital surplus	9,910	8,934
Retained earnings	115,139	115,043
Treasury shares	(7,403)	(8,049)
Total shareholders' equity	127,082	125,363
Accumulated other comprehensive income		
Valuation difference on available-for-sale securities	7,347	6,674
Revaluation reserve for land	157	157
Total accumulated other comprehensive income	7,504	6,831
Non-controlling interests	3,514	–
Total net assets	138,102	132,195
Total liabilities and net assets	254,678	244,903

(2) Semi-annual consolidated statement of income and consolidated statement of comprehensive income

Semi-annual consolidated statement of income

(Millions of yen)

	Six months ended September 30, 2025	Six months ended September 30, 2026
Net sales	69,529	87,174
Cost of sales	58,696	74,471
Gross profit	10,833	12,702
Selling, general and administrative expenses	6,343	8,698
Operating profit	4,489	4,003
Non-operating income		
Interest income	21	69
Dividend income	166	212
Insurance claim and dividend income	59	57
Share of profit of entities accounted for using equity method	17	19
Other	22	100
Total non-operating income	288	458
Non-operating expenses		
Interest expenses	177	516
Commitment fees	62	67
Foreign exchange losses	33	30
Advances received deposits	22	52
Collective term insurance	36	37
Other	26	24
Total non-operating expenses	358	731
Ordinary profit	4,418	3,731
Extraordinary income		
Gain on sale of non-current assets	1	0
Gain on sale of investment securities	–	412
Total extraordinary income	1	413
Extraordinary losses		
Loss on disposal of non-current assets	24	10
Acquisition-related expenses	–	482
Total extraordinary losses	24	492
Profit before income taxes	4,395	3,652
Income taxes	1,404	1,363
Profit	2,991	2,289
Profit attributable to owners of parent	2,991	2,289

Semi-annual consolidated statement of comprehensive income

(Millions of yen)

	Six months ended September 30, 2025	Six months ended September 30, 2026
Profit	2,991	2,289
Other comprehensive income		
Valuation difference on available-for-sale securities	2,090	(672)
Total other comprehensive income	2,090	(672)
Comprehensive income	5,082	1,616
Comprehensive income attributable to		
Comprehensive income attributable to owners of parent	5,082	1,616
Comprehensive income attributable to non-controlling interests	–	–

(3) Semi-annual consolidated statement of cash flows

(Millions of yen)

	Six months ended September 30, 2025	Six months ended September 30, 2026
Cash flows from operating activities		
Profit before income taxes	4,395	3,652
Depreciation	2,183	2,696
Amortization of goodwill	–	285
Increase (decrease) in retirement benefit liability	241	300
Increase (decrease) in provision for share-based payments	(90)	18
Increase (decrease) in provision for loss on construction contracts	34	(968)
Increase (decrease) in other provisions	(90)	150
Interest and dividend income	(188)	(281)
Interest expenses	177	516
Loss (gain) on sale of investment securities	–	(412)
Loss (gain) on sale of non-current assets	(1)	(0)
Other, net	18	530
Decrease (increase) in trade receivables	11,096	8,134
Decrease (increase) in costs on construction contracts in progress	(374)	(162)
Increase (decrease) in trade payables	(2,349)	(375)
Increase (decrease) in advances received on construction contracts in progress	(543)	(1,041)
Increase (decrease) in accounts payable - other	(358)	(682)
Increase (decrease) in deposits received	1,139	901
Increase (decrease) in accrued consumption taxes	(894)	(95)
Increase/decrease in other assets/liabilities	3,820	474
Subtotal	18,215	13,642
Interest and dividends received	189	282
Interest paid	(172)	(516)
Income taxes paid	(3,020)	(2,956)
Acquisition-related expenses paid	–	(482)
Net cash provided by (used in) operating activities	15,212	9,970

(Millions of yen)

	Six months ended September 30, 2025	Six months ended September 30, 2026
Cash flows from investing activities		
Purchase of property, plant and equipment	(2,328)	(2,009)
Proceeds from sale of property, plant and equipment	1	2
Purchase of intangible assets	(724)	(569)
Purchase of investment securities	(51)	(1)
Proceeds from sale of investment securities	–	510
Other payments	(37)	(166)
Other proceeds	36	54
Net cash provided by (used in) investing activities	(3,103)	(2,179)
Cash flows from financing activities		
Net increase (decrease) in short-term borrowings	(6,000)	2,900
Proceeds from long-term borrowings	11,500	1,000
Repayments of long-term borrowings	(8,400)	(2,476)
Redemption of bonds	(3,100)	(1,000)
Purchase of treasury shares	(692)	(715)
Proceeds from sale of treasury shares	180	69
Dividends paid	(2,216)	(2,428)
Purchase of shares of subsidiaries not resulting in change in scope of consolidation	–	(4,491)
Other payments	–	(17)
Net cash provided by (used in) financing activities	(8,729)	(7,159)
Effect of exchange rate change on cash and cash equivalents	(26)	(26)
Net increase (decrease) in cash and cash equivalents	3,353	605
Cash and cash equivalents at beginning of period	16,832	44,488
Cash and cash equivalents at end of period	20,186	45,093

(4) Notes to semi-annual consolidated financial statements

(Notes on specific accounting for preparing semi-annual consolidated financial statements)

(Calculation of tax expenses)

Tax expenses are calculated first by reasonably estimating the effective tax rate after applying tax effect accounting against profit before income taxes for the fiscal year including the period under review, and next by multiplying profit before income taxes by such estimated effective tax rate.

However, in cases where the calculation of tax expenses using the estimated effective tax rate yields a result that is considered not to be reasonable to a significant extent, the statutory effective tax rate is used.

Income taxes - deferred is included in “income taxes.”

(Notes to segment information, etc.)

[Segment information]

I Six months ended September 30, 2025 (from April 1, 2025 to September 30, 2025)

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

(Millions of yen)

	Reportable segment						Adjustment (Note 1)	Amount recorded on the semi-annual consolidated statement of income (Note 2)
	Bridge	Engineered Structure System	Engineering	Precision Equipment	Other	Total		
Net sales								
Sales to external customers	37,697	21,530	7,790	2,253	257	69,529	–	69,529
Intersegment sales or transfers	–	–	–	–	–	–	–	–
Total	37,697	21,530	7,790	2,253	257	69,529	–	69,529
Segment profit (loss)	3,198	1,786	232	273	135	5,626	(1,137)	4,489

Notes: 1. Adjustment of segment profit (loss) of negative 1,137 million yen represents corporate expenses, etc., which mainly consist of expenses related to the Company's administrative components, such as the General Affairs, Human Resources, and Accounting Divisions.

2. Segment profit (loss) is adjusted on operating profit on the semi-annual consolidated statement of income.

II Six months ended September 30, 2026 (from April 1, 2026 to September 30, 2026)

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

(Millions of yen)

	Reportable segment						Adjustment (Note 1)	Amount recorded on the semi-annual consolidated statement of income (Note 2)
	Bridge	Engineered Structure System	Engineering	Precision Equipment	Other	Total		
Net sales								
Sales to external customers	48,155	22,612	13,489	2,669	247	87,174	–	87,174
Intersegment sales or transfers	–	–	–	–	–	–	–	–
Total	48,155	22,612	13,489	2,669	247	87,174	–	87,174
Segment profit (loss)	2,262	1,862	1,190	255	136	5,706	(1,702)	4,003

Notes: 1. Adjustment of segment profit (loss) of negative 1,702 million yen represents corporate expenses, etc., which mainly consist of expenses related to the Company's administrative components, such as the General Affairs, Human Resources, and Accounting Divisions.

2. Segment profit (loss) is adjusted on operating profit on the semi-annual consolidated statement of income.

(Notes when there are significant changes in amounts of shareholders' equity)

Not applicable.

(Notes on going concern assumptions)

Not applicable.

(Business combinations)

(Finalization of provisional accounting treatment for business combinations)

Provisional accounting treatment was conducted in the previous fiscal year regarding the business combination with Br. Holdings Corporation that took place on March 30, 2026, but it has been finalized in the six months ended September 30, 2026.

With the finalization of this provisional accounting treatment, the comparative information included in the semi-annual consolidated financial statements for the six months ended September 30, 2026, reflects a revision of the allocation of acquisition costs.

As a result, the goodwill amount of 5,867 million yen that had been provisionally calculated was reduced by 125 million yen upon finalization, resulting in goodwill of 5,741 million yen.

Additionally, at the end of the previous fiscal year, intangible assets (excluding goodwill), deferred tax liabilities and non-controlling interests increased by 232 million yen, 72 million yen and 33 million yen, respectively.

3. Other Information

Net sales, orders received and backlog of orders (consolidated)

Period		Six months ended September 30, 2025	Six months ended September 30, 2026	Change	Fiscal year ended March 31, 2026
Classification		Millions of yen	Millions of yen	Millions of yen	Millions of yen
Net sales	Bridge	37,697	48,155	10,458	78,110
	Engineered Structure System	21,530	22,612	1,081	43,365
	Engineering	7,790	13,489	5,699	17,625
	Precision Equipment	2,253	2,669	416	4,284
	Other	257	247	(10)	490
	Total	69,529	87,174	17,644	143,877
Orders received	Bridge	38,509	26,876	(11,633)	83,135
	Engineered Structure System	18,880	23,196	4,316	45,054
	Engineering	11,101	15,880	4,779	23,844
	Precision Equipment	2,099	4,321	2,221	4,333
	Total	70,591	70,274	(316)	156,367
Backlog of orders	Bridge	130,526	158,205	27,679	179,485
	Engineered Structure System	19,789	24,712	4,923	24,128
	Engineering	45,977	59,181	13,203	56,790
	Precision Equipment	1,299	3,233	1,933	1,582
	Total	197,593	245,333	47,740	261,986

Note: Net sales exclude internal intersegment sales or transfers.