



June 20, 2025

To our shareholders:

Company name: Aica Kogyo Company, Limited  
Stock code: 4206 Tokyo Stock Exchange Prime  
Market/Nagoya Stock Exchange Premier Market  
Representative: President Kenji Ebihara  
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## **Notice Regarding Partial Correction of Previous Fiscal Year Financial Results Announcement**

We would like to inform you that we have made corrections to certain parts of the financial results announcement disclosed in previous fiscal years. Additionally, on the same date, we have also disclosed corrections to numerical data for the first quarter and third quarter of the fiscal year ending March 2025.

### **1. Content and Reason for Correction**

The contents and reasons for the corrections are due to the discovery of errors in the calculation method for the diluted earnings per share from the first quarter of the fiscal year ending March 2023 to the fiscal year ending March 2025. It is important to note that this correction has no impact on the consolidated or individual financial statements.

### **2. Correction Details for 'Financial Results Announcement for the Fiscal Year Ending March 2025 [Japanese Standards] (Consolidated)'**

The corrected sections are indicated with underlines.

#### **• Summary Information**

Consolidated Performance for the Fiscal Year Ending March 2025 (April 1, 2024 to March 31, 2025)

(1) Consolidated Operating Results

(Before Correction)

	Basic earnings per share	Diluted earnings per share	Return on equity	Ratio of ordinary profit to total assets	Ratio of operating profit to net sales
Fiscal year ended	Yen	Yen	%	%	%
March 31, 2025	266.36	266.28	10.1	10.2	11.0
March 31, 2024	236.60	236.53	9.9	10.0	10.7

Reference: Share of profit (loss) of entities accounted for using equity method

For the fiscal year ended March 31, 2025: ¥157 million

For the fiscal year ended March 31, 2024: ¥93 million

(After Correction)

	Basic earnings per share	Diluted earnings per share	Return on equity	Ratio of ordinary profit to total assets	Ratio of operating profit to net sales
Fiscal year ended	Yen	Yen	%	%	%
March 31, 2025	266.36	<u>245.44</u>	10.1	10.2	11.0
March 31, 2024	236.60	<u>218.39</u>	9.9	10.0	10.7

Reference: Share of profit (loss) of entities accounted for using equity method

For the fiscal year ended March 31, 2025: ¥157 million

For the fiscal year ended March 31, 2024: ¥93 million

• Summary Information

[Reference] Overview of non-consolidated financial results

1. Non-consolidated financial results for the fiscal year ended March 31, 2025 (from April 1, 2024 to March 31, 2025)

(1) Non-consolidated operating results

(Before Correction)

	Basic earnings per share	Diluted earnings per share
Fiscal year ended	Yen	Yen
March 31, 2025	234.51	234.44
March 31, 2024	218.50	218.43

(After Correction)

	Basic earnings per share	Diluted earnings per share
Fiscal year ended	Yen	Yen
March 31, 2025	234.51	<u>216.13</u>
March 31, 2024	218.50	<u>201.73</u>

### 3. Correction Details of Previous Fiscal Year Financial Results Announcement

The corrected sections are indicated with underlines.

(Documents for Correction)

Financial Results Announcement

Summary of Consolidated Financial Results for the Three Months Ended June 30, 2022

(Based on Japanese GAAP)

Summary of Consolidated Financial Results for the Six Months Ended September 30, 2022

(Based on Japanese GAAP)

Summary of Consolidated Financial Results for the Nine Months Ended December 31, 2022 (Based on Japanese GAAP)

Summary of Consolidated Financial Results for the Year Ended March 31, 2023

(Based on Japanese GAAP)

Summary of Consolidated Financial Results for the Three Months Ended June 30, 2023

(Based on Japanese GAAP)

Summary of Consolidated Financial Results for the Six Months Ended September 30, 2023

(Based on Japanese GAAP)

Summary of Consolidated Financial Results for the Nine Months Ended December 31, 2023 (Based on Japanese GAAP)

Summary of Consolidated Financial Results for the Year Ended March 31, 2024

(Based on Japanese GAAP)

Summary of Consolidated Financial Results for the Three Months Ended June 30, 2024

(Based on Japanese GAAP)

Summary of Consolidated Financial Results for the Six Months Ended September 30, 2024

(Based on Japanese GAAP)

Summary of Consolidated Financial Results for the Nine Months Ended December 31, 2024 (Based on Japanese GAAP)

(Correction Details)

The correction details for each document subject to correction are as follows. Please note that this correction has no impact on the consolidated or non-consolidated financial statements.

Announcement	Financial Period	(Before Correction) Diluted earnings per share	(After Correction) Diluted earnings per share
Summary of Consolidated Financial Results for the Three Months Ended June 30, 2022 (Based on Japanese GAAP)	Three months ended June 30, 2022	Yen 44.71	Yen <u>42.03</u>
	Three months ended June 30, 2021	40.51	40.51
Summary of Consolidated Financial Results for the Six Months Ended September 30, 2022 (Based on Japanese GAAP)	Six months ended September 30, 2022	100.59	<u>93.46</u>
	Six months ended September 30, 2021	95.95	95.95
Summary of Consolidated Financial Results for the Nine Months Ended December 31, 2022 (Based on Japanese GAAP)	Nine months ended December 31, 2022	151.96	<u>140.73</u>
	Nine months ended December 31, 2021	145.90	145.90
Summary of Consolidated Financial Results for the Year Ended March 31, 2023 (Based on Japanese GAAP)	Year ended March 31, 2023	157.21	<u>145.52</u>
	Year ended March 31, 2022	200.82	200.82
Summary of Consolidated Financial Results for the Three Months Ended June 30, 2023 (Based on Japanese GAAP)	Three months ended June 30, 2023	49.04	<u>45.84</u>
	Three months ended June 30, 2022	44.71	<u>42.03</u>
Summary of Consolidated Financial Results for the Six Months Ended September 30, 2023 (Based on Japanese GAAP)	Six months ended September 30, 2023	115.49	<u>107.00</u>
	Six months ended September 30, 2022	100.59	<u>93.46</u>
Summary of Consolidated Financial Results for the Nine Months Ended December 31, 2023 (Based on Japanese GAAP)	Nine months ended December 31, 2023	191.62	<u>177.08</u>
	Nine months ended December 31, 2022	151.96	<u>140.73</u>
Summary of Consolidated Financial Results for the Year Ended March 31, 2024 (Based on Japanese GAAP)	Year ended March 31, 2024	236.53	<u>218.39</u>
	Year ended March 31, 2023	157.21	<u>145.52</u>
Summary of Consolidated Financial Results for the Three Months Ended June 30, 2024 (Based on Japanese GAAP)	Three months ended June 30, 2024	64.61	<u>60.00</u>
	Three months ended June 30, 2023 *	56.33	<u>52.55</u>
Summary of Consolidated Financial Results for the Six Months Ended September 30, 2024 (Based on Japanese GAAP)	Six months ended September 30, 2024	138.40	<u>127.91</u>
	Six months ended September 30, 2023 *	122.78	<u>113.71</u>
Summary of Consolidated Financial Results for the Nine Months Ended December 31, 2024 (Based on Japanese GAAP)	Nine months ended December 31, 2024	225.18	<u>207.71</u>
	Nine months ended December 31, 2023 *	198.91	<u>183.79</u>

(Note) \*

As of the end of the fiscal year ending March 2024, we have finalized the provisional accounting treatment related to business combinations. The figures for the first, second (interim), and third quarters of the fiscal year ending March 2024 reflect the details of the finalized provisional accounting treatment.

[Reference] Overview of non-consolidated financial results

Non-consolidated financial results

(1) Non-consolidated operating results

Announcement	Financial Period	(Before Correction) Diluted earnings per share	(After Correction) Diluted earnings per share
Summary of Consolidated Financial Results for the Year Ended March 31, 2023 (Based on Japanese GAAP)	Year ended March 31, 2023	Yen 163.96	Yen <u>151.74</u>
	Year ended March 31, 2022	182.94	182.94
Summary of Consolidated Financial Results for the Year Ended March 31, 2024 (Based on Japanese GAAP)	Year ended March 31, 2024	218.43	<u>201.73</u>
	Year ended March 31, 2023	163.96	<u>151.74</u>