

To all persons concerned

Company: Amano Corporation
Representative: President & Representative Director
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Notice: Regarding the Acquisition of a Business Division Engaged in Wooden Floor Sanding Equipment in the United States and partial amendments to the previous disclosure

With regard to the February 28, 2014 notice “Regarding the Basic Agreement to Acquire a Business Engaged in Wooden Floor Sanding Equipment in the United States” (hereunder referred to as the “February 28, 2014 notice”), in which we announced that our American subsidiary Amano Pioneer Eclipse Corporation (“APEC” hereunder), entered into an agreement with Nilfisk-Advance, Inc. a company located in Minnesota U.S.A., to acquire their wooden floor sanding equipment business.

Please be informed that the Amano Corporation Board Meeting held on March 28, 2014, approved this transaction.

Furthermore, please note that there is a partial amendment to the contents of the February 28, 2014 notice described below.

I. Regarding the Business Acquisition

1. Purchase Price and Settlement Method

US\$22,350k

*Approximately 2.2 billion Yen (1USD = JPY101.90: as of February End 2014)

Furthermore, the acquisition will be funded by a capital increase at APEC injected by Amano Corporation via Amano USA Holdings Inc., utilizing its own funds.

2. Schedule

(1) Resolution of the Board of Directors: March 28, 2014

(2) Business Acquisition Date: March 31, 2014 (Plan)

3. Summary of Accounting Methods

The accounting shall be processed based on the “Accounting Standards for Business Combinations”.

In addition, it is expected that positive goodwill will occur but the amount has not been determined at this time.

II. Partial Amendments to the Previous Disclosure

(Note): The amendments are underlined.

(Previous)

2. Summary of Business Acquisition

(2) Asset Amount (Unaudited)

US\$17,520k (as of December 31, 2013)

*Approximately 1.8 billion Yen (1USD = JPY105.40)

(Amended)

2. Summary of Business Acquisition

(2) Asset Amount (Unaudited)

US\$18,218k

*Approximately 1.9 billion Yen (1USD = JPY105.40)

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