



March 1st, 2026

Dear Valued Customers,

Tipton Corp.

Announcement of the Establishment of Tipton USA Inc.

First and foremost, we would like to express our sincere gratitude for your business with us and continued interest in our products and services.

To provide you with even better technical and commercial support across USA, Canada, and Mexico, we are pleased to announce the establishment of our wholly-owned subsidiary **Tipton USA Inc. (TUS)**. TUS will officially commence operations on **April 1st, 2026**. From that date forward, TUS will oversee all the technical and commercial matters.

In conjunction with this opening, Sojitz Machinery Corporation of America (SMCA) will conclude its role as our distributor as of March 31st, 2026. Please note that any orders placed with SMCA in the past will remain effective and continue to be managed by SMCA through to completion. During the transition month of March 2026, TUS will operate on a tentative basis; please feel free to contact TUS for any technical or commercial matters.

We thank you for your ongoing partnership with us and look forward to serving you through our new North American headquarters.

Sincerely yours,

A handwritten signature in black ink, appearing to read "Tomoyuki Kobayashi", written over a light blue horizontal line.

Tomoyuki Kobayashi
President & CEO
Tipton Corp.

Contact information for Tipton USA Inc. (TUS):

Representative: Hirokuni (Hiro) Hibi, President

Email: h.hibi@tiptonusa.com

Office Phone: (480)796-2647 (Active from 4/1/2026)

Cell: (480)881-4286

Address: 2450 W Broadway Rd. Suite 108, Mesa, AZ 85202