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# IR Presentation

## Consolidated Financial Results for Third Quarter of the Fiscal Year Ending October 2026
## (November 2025 - July 2026)

September 2026

**TOMOE Engineering Co.,Ltd.**

(TSE : 6309)

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.

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| Page | Table of Contents | Summary |
|---|---|---|
| 3 | Overview of the 3Q Financial Results | • Net sales increased year on year, driven by solid sales in the Chemical Products Business.<br>• Operating profit and ordinary profit decreased slightly year on year due to higher personnel expenses and lower sales in the Machinery & Equipment Business. However, profit attributable to owners of parent increased year on year, reflecting an increase in extraordinary income. |
| 11 | Forecast for the Fiscal Year Ending October 2026 | • This full-year financial forecast remains unchanged, with record-high net sales and profits expected both on a consolidated basis and in each business segment.<br>• In the fourth quarter, the Chemical Products Business is expected to maintain its strong performance, particularly in the industrial materials sector, while the Machinery & Equipment Business is expected to record growth in sales of machinery, components & repair services. |

# Consolidated Financial Results for Third Quarter of the Fiscal Year Ending October 2026

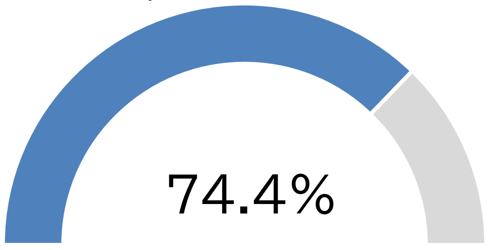
# 3rd Quarter Financial Results -Consolidated-

- Net Sales : Driven by solid performance in the Chemical Products Business
  -> Up 0.9% year on year
- Operating Profit : Increased SG&A expenses, primarily personnel costs and lower sales in the Machinery & Equipment Business. Nevertheless, performance progressed broadly in line with expectations.
  -> Down 1.9% year on year

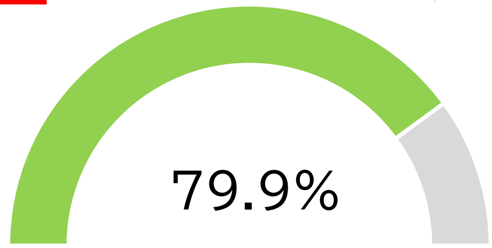
* The increase in profit attributable to owners of parent was mainly due to the recording of a gain on reversal of foreign currency translation adjustment associated with the liquidation of Chinese subsidiary, as well as gain on the sale of policy-held shares.
* The impact of the situation in the Middle East is currently limited.

(JPY in Millions)

| | July 2025 | July 2026 | Year on year | |
|---|---|---|---|---|
| | Result | Result | Change | % |
| Net Sales | 46,406 | **46,805** | +399 | +0.9 |
| Operating Profit | 4,806 | **4,713** | -93 | -1.9 |
| Ordinary Profit | 4,854 | **4,841** | -12 | -0.3 |
| Profit Attributable to Owners of Parent | 3,358 | **3,524** | +166 | +5.0 |




Net Sales progress ratio




Operating Profit progress ratio



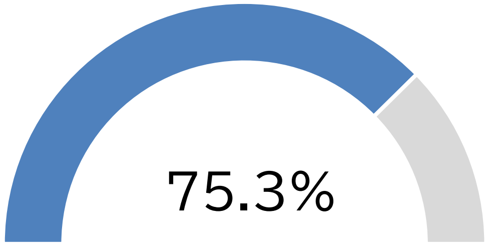
The above figures are rounded down to the nearest million yen, so the totals may not sum up to the same amount.

# 3rd Quarter Financial Results -Chemical Products Business-

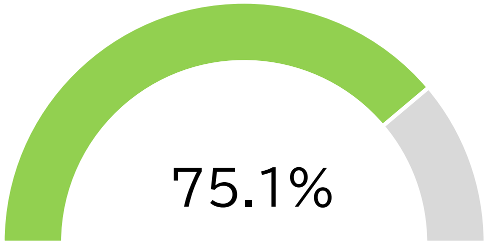
- Net Sales : Increased sales, particularly in the industrial materials sector, more than offset lower sales of resin additives in the mineral products sector. Performance was slightly ahead of expectations.
  -> Up 1.8% year on year
- Operating Profit : Solid sales absorbed the increase in SG&A expenses. Performance was slightly ahead of expectations.
  -> Up 3.8% year on year

(JPY in Millions)

| | July 2025 | | July 2026 | | |
|---|---|---|---|---|---|
| | Result | Profit Ratio (%) | Result | Year on year (%) | Profit Ratio (%) |
| Net Sales | 34,230 | - | **34,844** | +1.8 | - |
| Gross Profit | 6,966 | 20.4 | **7,323** | +5.1 | 21.0 |
| Operating Profit | 2,808 | 8.2 | **2,914** | +3.8 | 8.4 |



Net Sales progress ratio



Operating Profit progress ratio

# 3rd Quarter Financial Results -Chemical Products Business-

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(JPY in Millions)

| | July 2025 | July 2026 | Difference | Remarks |
|---|---|---|---|---|
| Chemical products sector | 8,028 | 8,945 | +917 | Sales for coating applications remained strong, while sales for electronic component and semiconductor applications also increased. |
| Mineral products sector | 11,288 | 8,908 | -2,379 | Sales of resin additives for plastics, particularly antimony trioxide decreased due to a decline in antimony market prices and a recovery in supply from competitors. |
| Industrial materials sector | 4,883 | 5,886 | +1,003 | Increased sales of materials for construction and refractory applications. |
| Advanced materials sector | 3,967 | 4,434 | +467 | Increased sales of materials for semiconductor manufacturing devices and other products. |
| Electric materials sector | 3,299 | 3,617 | +318 | Increased sales of materials for semiconductor assembling devices and other products. |
| Synthetic resin sector | 2,756 | 2,896 | +139 | Increased sales and higher prices of imported resins. |
| Other | 6 | 154 | +147 | Successful sales of heat exchangers related to low-temperature waste heat utilization.<br>* *See the press release dated March 17 for details.* |
| Total | 34,230 | 34,844 | +614 | |

# 3rd Quarter Financial Results -Machinery & Equipment Business-

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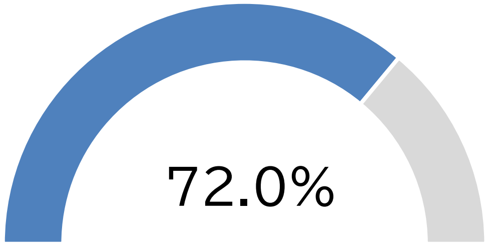
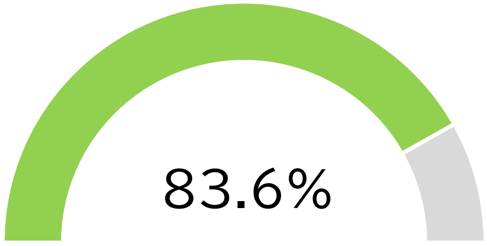
- Net Sales : Sluggish sales of equipment & construction works and components & repair services for the domestic private sector as well as machinery and equipment & construction works for overseas markets. Nevertheless, performance progressed broadly in line with expectations.
  -> Down 1.8% year on year
- Operating Profit : Impact of lower sales and an increase in SG&A expenses, particularly personnel expenses. Performance was slightly below expectations.
  -> Down 10.0% year on year

(JPY in Millions)

| | July 2025 | | July 2026 | | |
|---|---|---|---|---|---|
| | Result | Profit Ratio (%) | Result | Year on year (%) | Profit Ratio (%) |
| Net Sales | 12,175 | - | **11,960** | -1.8 | - |
| Gross Profit | 4,986 | 41.0 | **4,931** | -1.1 | 41.2 |
| Operating Profit | 1,997 | 16.4 | **1,798** | -10.0 | 15.0 |




Net Sales progress ratio




Operating Profit progress ratio

# 3rd Quarter Financial Results -Machinery & Equipment Business-

(JPY in Millions)

| | Product classification | (M) Machinery | (E&CW) Equipment & construction works | (C&RS) Components & repair services | Total | Remarks |
|---|---|---|---|---|---|---|
| Public sector | July 2025 | 614 | 1,053 | 2,825 | 4,493 | • Sales increased, driven by strong performance in large-scale machinery, prime contractor projects, and maintenance services in major metropolitan areas particularly Tokyo and Osaka. |
| | **July 2026** | **729** | **1,156** | **3,270** | **5,156** | |
| | Difference | +114 | +103 | +444 | +662 | |
| Private sector | July 2025 | 1,100 | 623 | 2,323 | 4,047 | • Sales of E&CW and C&RS decreased compared with the previous period, mainly due to a lower number of large-scale projects.<br>*＊Sales of C&RS are expected to increase in the fourth quarter, bringing full-year sales to approximately the same level as in the previous fiscal year.* |
| | **July 2026** | **1,379** | **73** | **1,832** | **3,285** | |
| | Difference | +279 | -550 | -491 | -762 | |
| Overseas markets | July 2025 | 1,183 | 269 | 2,181 | 3,634 | • Sales of M, E&CW decreased due to the absence of large-scale projects for semiconductor applications recorded in the previous fiscal year.<br>*＊Sales of M are expected to increase in the fourth quarter, bringing full-year sales above the previous fiscal year's level.*<br>• C&RS performed strongly, particularly for India, Southeast Asia, and China. |
| | **July 2026** | **935** | **0** | **2,581** | **3,517** | |
| | Difference | -247 | -269 | +400 | -116 | |
| Total | July 2025 | 2,898 | 1,946 | 7,330 | 12,175 | |
| | **July 2026** | **3,045** | **1,230** | **7,684** | **11,960** | |
| | Difference | +146 | -715 | +354 | -215 | |

# Backlog of Orders FY10/2026 in 3Q -Machinery & Equipment Business-

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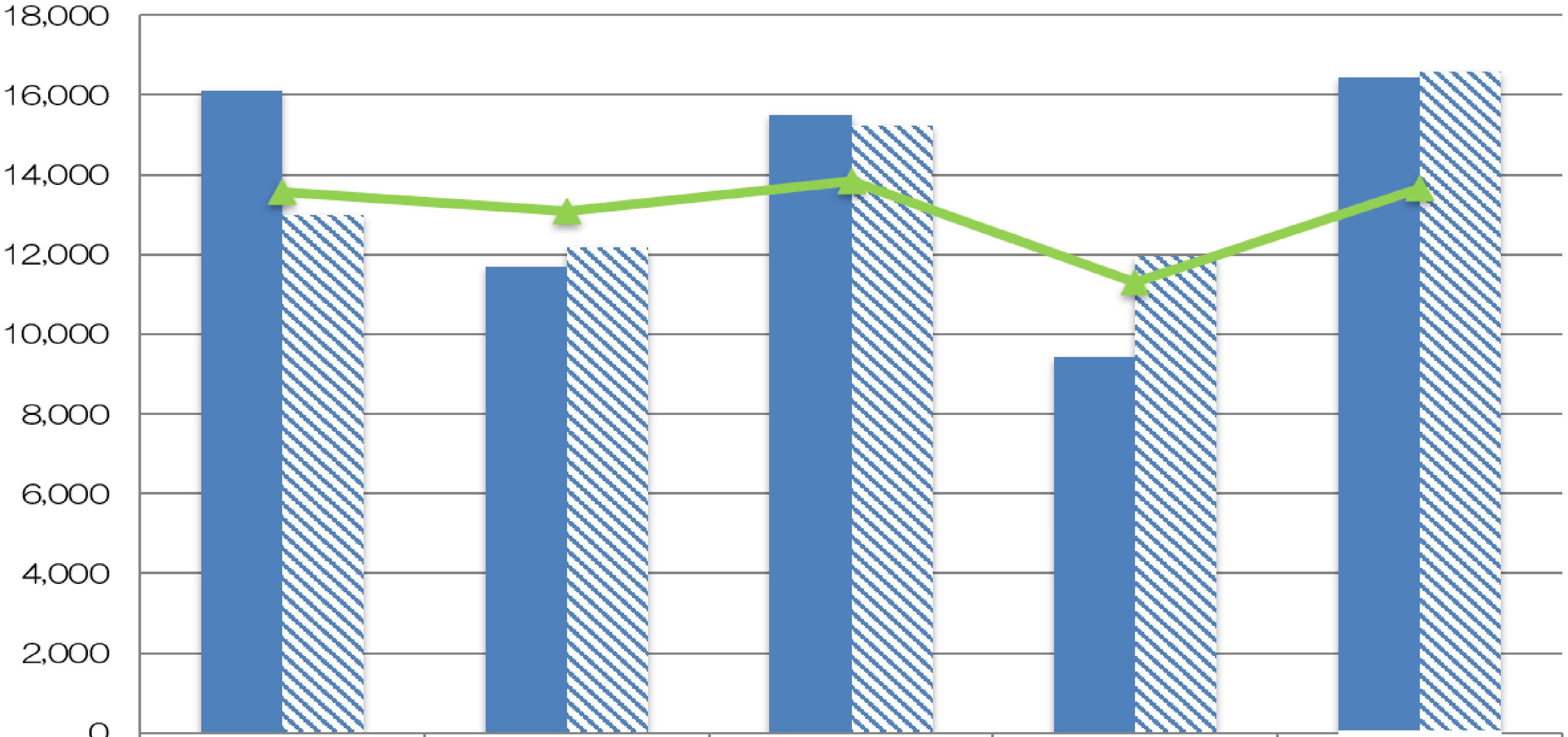
- Although the order backlog decreased year on year, it is expected to reach a record high at the end of the fiscal year, reflecting anticipated orders for large-scale overseas and public sector projects in the fourth quarter.

(JPY in Millions)




| | 24/10 | 25/07 | 25/10 | 26/07 | 26/10 (Forecast) |
|---|---|---|---|---|---|
| Order received | 16,100 | 11,690 | 15,513 | 9,414 | 16,432 |
| Net Sales | 13,004 | 12,175 | 15,238 | 11,960 | 16,600 |
| Order backlog | 13,556 | 13,071 | 13,831 | 11,285 | 13,663 |
| | | 3Q | | 3Q | |

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# Forecast for the Fiscal Year Ending October 2026

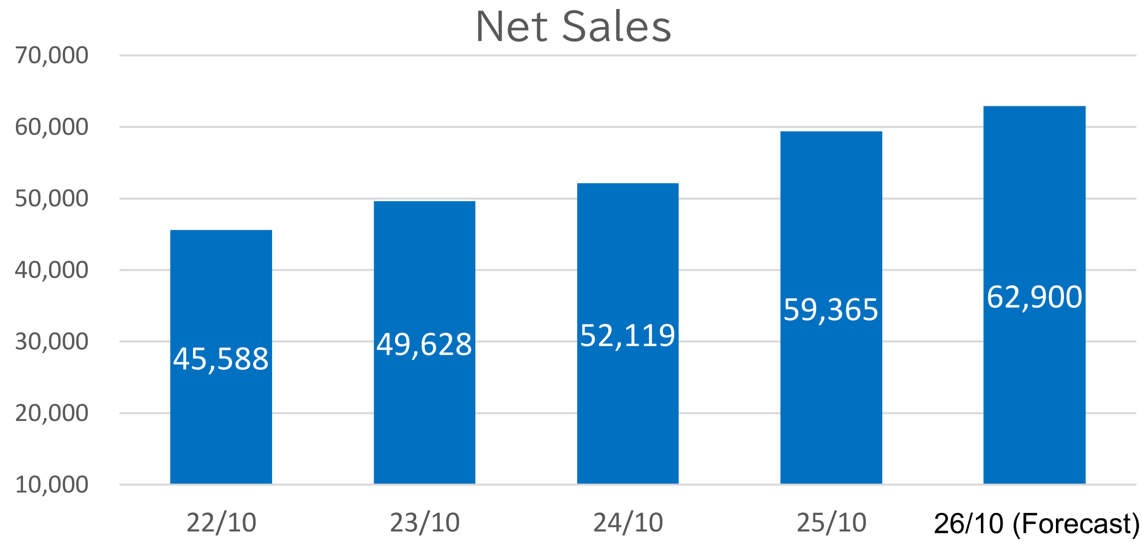
Reposted

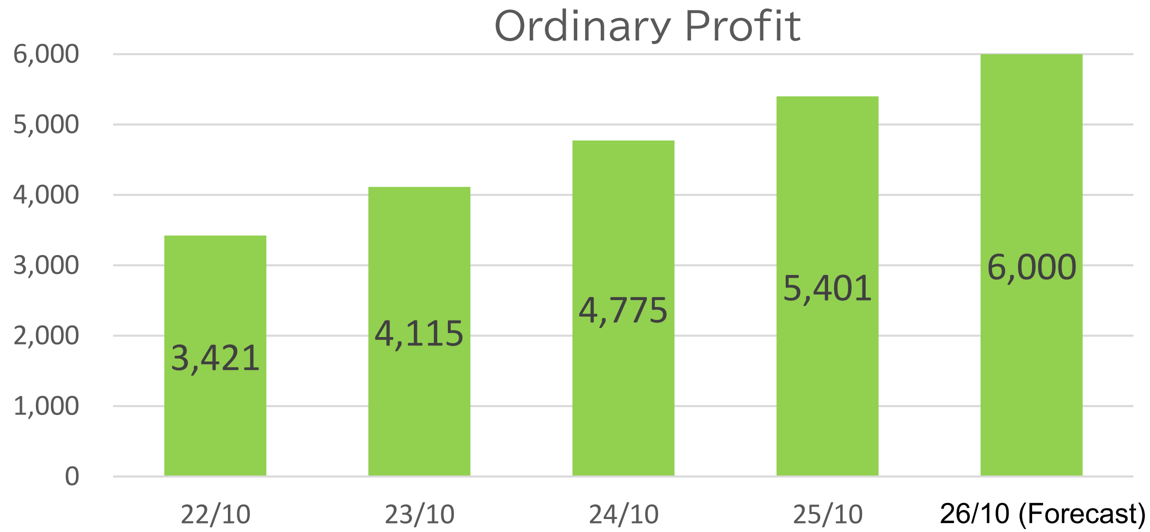
# Forecast for the FY10/2026 -Consolidated-

- The full-year financial forecast remains unchanged, with net sales and all profit measures expected to reach record highs.

(JPY in Millions)

| | October 2025 | October 2026 | | | Year on year | |
|---|---|---|---|---|---|---|
| | Result | H1 (Result) | H2 (Forecast) | Full fiscal year (Forecast) | Difference | Change (%) |
| Net Sales | 59,365 | 30,849 | 32,051 | **62,900** | +3,534 | +6.0 |
| Operating Profit | 5,352 | 3,703 | 2,197 | **5,900** | +547 | +10.2 |
| Ordinary Profit | 5,401 | 3,794 | 2,206 | **6,000** | +598 | +11.1 |
| Profit Attributable to Owners of Parent | 3,851 | 2,793 | 1,607 | **4,400** | +548 | +14.2 |



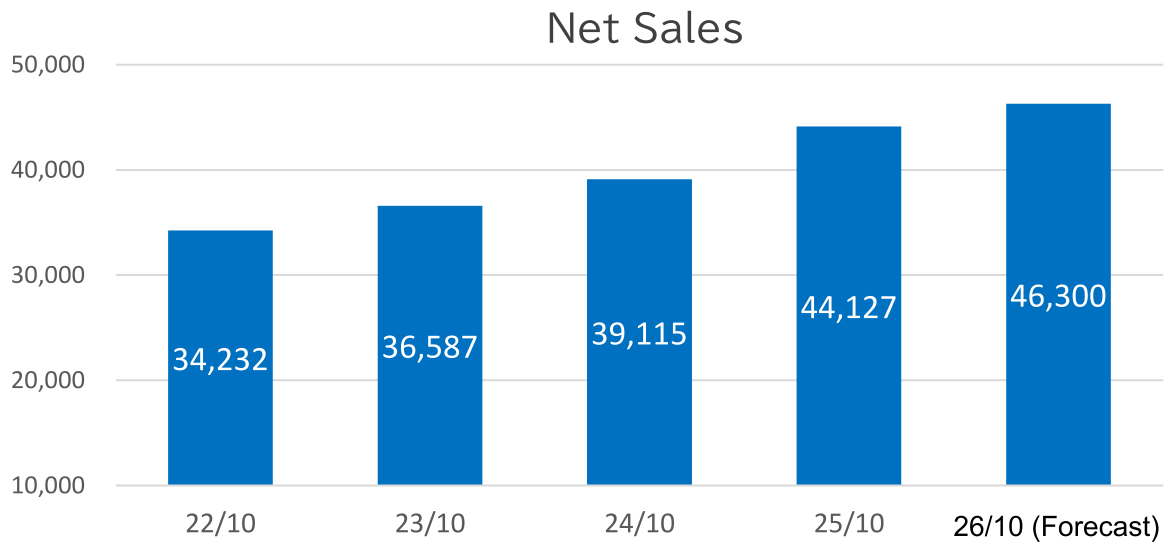
Reposted

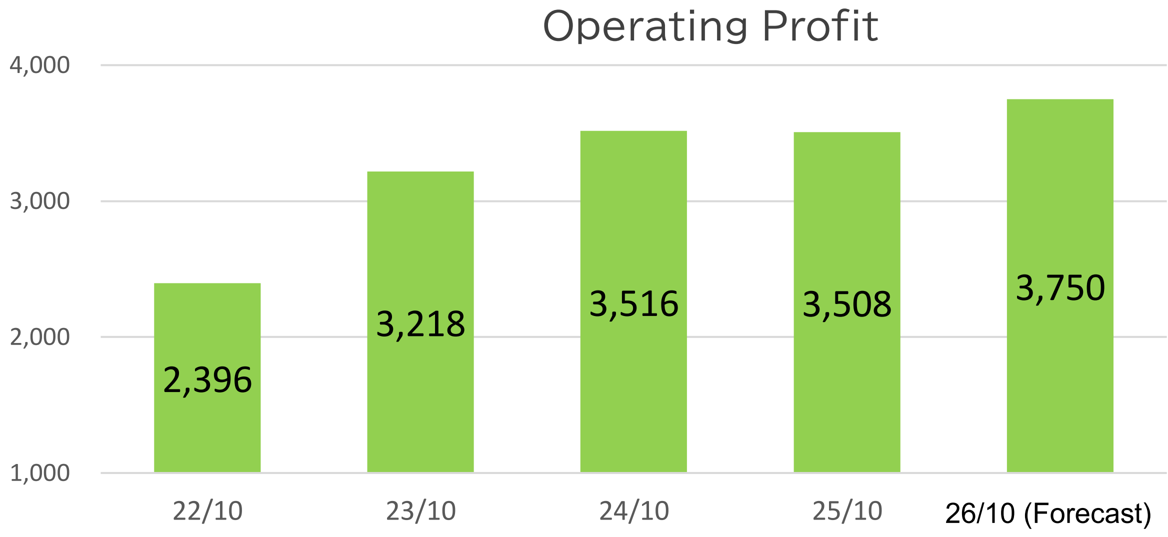
# Forecast for the FY10/2026 -Chemical Products Business-

- With continued growth expected in the fourth quarter, particularly in the industrial materials sector, both net sales and operating profit are projected to exceed the previous fiscal year' s levels and reach record highs.

(JPY in Millions)

| | October 2025 | | October 2026 | | | | |
|---|---|---|---|---|---|---|---|
| | Result | Profit Ratio (%) | H1 (Result) | H2 (Forecast) | Full fiscal year (Forecast) | Change (%) | Profit Ratio (%) |
| Net Sales | 44,127 | - | 22,008 | 24,291 | **46,300** | +4.9 | - |
| Gross Profit | 9,122 | 20.7 | 4,728 | 5,021 | **9,750** | +6.9 | 21.1 |
| Operating Profit | 3,508 | 8.0 | 1,829 | 1,920 | **3,750** | +6.9 | 8.1 |



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# Forecast for the FY10/2026 -Machinery & Equipment Business-

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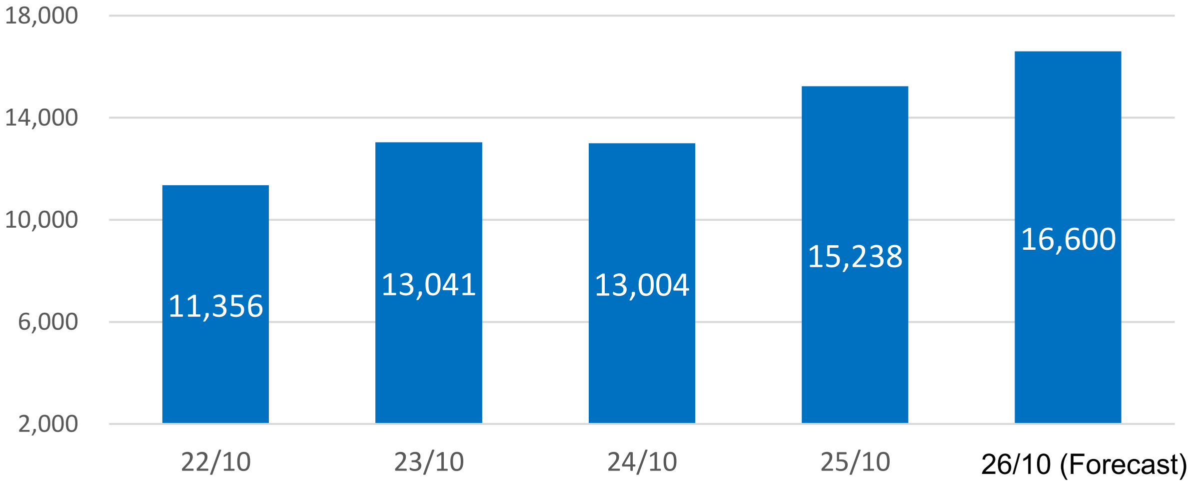
- With growth in sales of M and C&RS for private sector and overseas markets expected in the fourth quarter, both net sales and operating profit are projected to exceed the previous fiscal year' s levels and reach record highs.

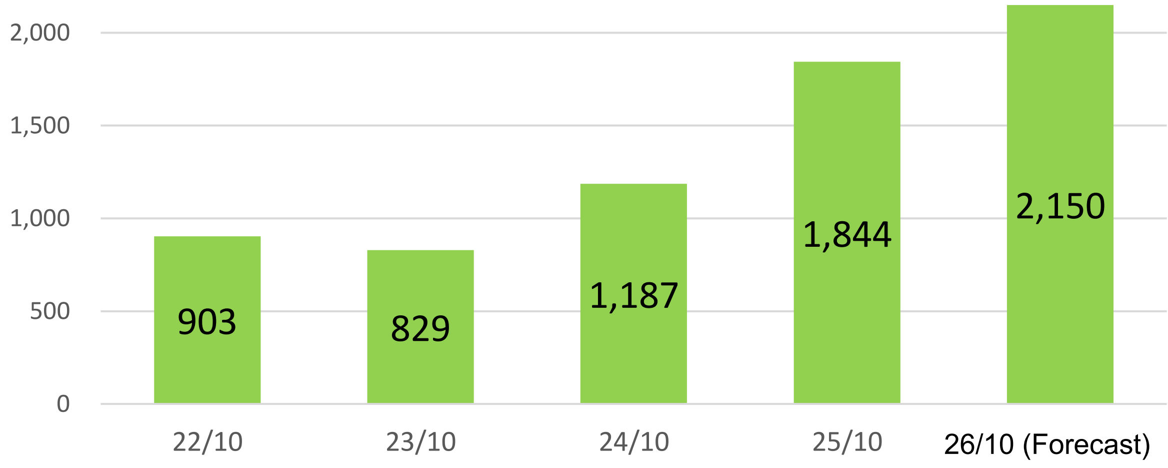
(JPY in Millions)

| | October 2025 | | October 2026 | | | | |
|---|---|---|---|---|---|---|---|
| | Result | Profit Ratio (%) | H1 (Result) | H2 (Forecast) | Full fiscal year (Forecast) | Change (%) | Profit Ratio (%) |
| Net Sales | 15,238 | - | 8,840 | 7,759 | **16,600** | +8.9 | - |
| Gross Profit | 5,865 | 38.5 | 3,921 | 2,668 | **6,590** | +12.4 | 39.7 |
| Operating Profit | 1,844 | 12.1 | 1,873 | 276 | **2,150** | +16.6 | 13.0 |

Net Sales




Operating Profit



<NOTE>
The performance forecasts and other information presented in this document are based on judgments derived from information currently available to the company, and actual performance may differ due to various risks and uncertainties.

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