September 14, 2026

Consolidated Financial Results for the Nine Months Ended July 31, 2026 (Under Japanese GAAP)

Company name: TOMOE ENGINEERING CO.,LTD.
Listing: Tokyo Stock Exchange
Securities code: 6309
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Scheduled date to commence dividend payments: -
Preparation of supplementary material on financial results: Yes
Holding of financial results briefing: None

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

1. Consolidated financial results for the nine months ended July 31, 2026 (from November 1, 2025 to July 31, 2026)

(1) Consolidated operating results (cumulative) (Percentages indicate year-on-year changes.)

	Net sales		Operating profit		Ordinary profit		Profit attributable to owners of parent	
Nine months ended	Millions of yen	%	Millions of yen	%	Millions of yen	%	Millions of yen	%
July 31, 2026	46,805	0.9	4,713	(1.9)	4,841	(0.3)	3,524	5.0
July 31, 2025	46,406	16.6	4,806	24.2	4,854	23.2	3,358	19.9

Note: Comprehensive income For the nine months ended July 31, 2026: ¥ 3,899 million [8.6%]
For the nine months ended July 31, 2025: ¥ 3,589 million [14.9%]

	Basic earnings per share	Diluted earnings per share
Nine months ended	Yen	Yen
July 31, 2026	119.75	-
July 31, 2025	112.18	-

Note: The Company has conducted a 3-for-1 share split of the Company's common shares with an effective date of May 1, 2025. Basic earnings per share are calculated on the assumption that the share split had been conducted at the beginning of the previous fiscal year. Diluted earnings per share is not shown as there are no potential shares.

(2) Consolidated financial position

	Total assets	Net assets	Equity-to-asset ratio
As of	Millions of yen	Millions of yen	%
July 31, 2026	56,817	43,601	76.7
October 31, 2025	56,385	42,737	75.8

Reference: Equity
As of July 31, 2026: ¥ 43,601 million
As of October 31, 2025: ¥ 42,737 million

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 October 31, 2025	-	73.00	-	36.00	-
Fiscal year ending October 31, 2026	-	36.00	-		
Fiscal year ending October 31, 2026 (Forecast)				40.00	76.00

Notes: 1. Revisions to the forecast of cash dividends most recently announced: None

2. The Company has conducted a 3-for-1 share split of the Company's common shares with an effective date of May 1, 2025. The year-end dividend per share for the fiscal year ended October 31, 2025 reflects the impact of this share split. On a share split-adjusted basis, the dividend per share for the second quarter-end for the fiscal year ended October 31, 2025 would be 24.33 yen, and the annual dividend would be 60.33 yen per share. Under these terms, the dividend for the second quarter-end and the forecasted annual dividend for the fiscal year ending October 31, 2026, represent increases of 11.67 yen and 15.67 yen, respectively.

3. Consolidated financial result forecasts for the fiscal year ending October 31, 2026 (from November 1, 2025 to October 31, 2026)

(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
Full year	62,900	6.0	5,900	10.2	6,000	11.1	4,400	14.2	149.54

Note: Revisions to the financial result forecast most recently announced: None

*** Notes**

(1) Significant changes in the scope of consolidation during the period: Yes

Newly included: 1 company (TOMOEKOGYO ENGINEERING INDIA PRIVATE LIMITED)
Excluded: 1 company (INTERSTELLA PLASTICS (SHENZHEN) CO., LTD.)

(2) Adoption of accounting treatment specific to the preparation of quarterly consolidated financial statements: None

(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 July 31, 2026	29,949,600 shares
As of October 31, 2025	29,949,600 shares

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

As of July 31, 2026	558,134 shares
As of October 31, 2025	14,934 shares

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

Nine months ended July 31, 2026	29,433,598 shares
Nine months ended July 31, 2025	29,934,729 shares

Note: The Company has conducted a 3-for-1 share split of the Company's common shares with an effective date of May 1, 2025. The number of issued shares (common shares) is calculated on the assumption that the share split had been conducted at the beginning of the previous fiscal year.

* Review of the Japanese-language originals of the attached consolidated quarterly financial statements by certified public accountants or an audit firm: None

* Proper use of earnings forecasts, and other special matters

(Notice Concerning Forward-Looking Statements)

The forward-looking statements such as the forecast of our financial results described herein are based on the information currently available to us and the assumptions that we believe are reasonable. Actual results could differ materially due to various factors. Please refer to the Attachments on page 3, (3) [Explanation of Forward-Looking Information, Including Consolidated Earnings Forecasts] of 1. [Qualitative Information on Quarterly Consolidated Financial Results] for the earnings forecast.

(Change in Unit of Amounts Presented)

Amounts for items presented in the Company's quarterly consolidated financial statements were previously stated in thousands of yen; however, beginning with the first quarter of the current fiscal year and the first three months ended January 31, 2026 , they have been changed to millions of yen.

For ease of comparison, the amounts for the previous fiscal year and the first nine months ended July 31, 2025 have also been restated in millions of yen.

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1. Qualitative Information on Quarterly Consolidated Financial Results

(1) Analysis of Operating Results

During the first nine months of the consolidated fiscal year under review, Japan's economy maintained positive growth from the beginning of the period, with exports remaining robust despite sluggish personal consumption and capital investment. Meanwhile, overseas, the U.S. economy maintained its robustness, and the European economy remained resilient, but the Chinese economy continued to slow.

The impact of the situation in the Middle East on our Group's performance for the current fiscal year appears minimal at this stage. However, as a prolonged situation could affect our results, we will continue to monitor it closely.

Under these circumstances, with a view to achieving sustainable growth into the future, our Group will operate under our new Medium-Term Business Plan, titled "Create the New Future" (from the fiscal year ending October 31, 2026, to the fiscal year ending October 31, 2028). While continuing to pursue transformation and growth, we will make effective use of management resources and deliver innovative, high-value-added products and services to generate additional earnings. At the same time, we will earnestly address diverse social issues, including the SDGs and climate change. We will strive to create a new future with these two initiatives forming our basic policy.

Consolidated net sales for the Tomoe Engineering Group in the first nine months of the consolidated fiscal year under review increased 0.9% year on year to 46,805 million yen, driven by strong sales in the Chemical Products Business. With respect to earnings, operating profit fell 1.9% year on year to 4,713 million yen, and ordinary profit fell 0.3% year on year to 4,841 million yen, reflecting a decline in earnings due to an increase in SG&A expenses, primarily personnel costs, and a decrease in revenue in the Machinery & Equipment Business. However, profit attributable to owners of parent rose 5.0% year on year to 3,524 million yen, driven by the gain on reversal of foreign currency translation adjustments following the completion of the liquidation of INTERSTELLA PLASTICS (SHENZHEN) CO., LTD., which had been engaged in coloring and compounding processing of synthetic resins in China, and by a gain on the sale of policy-held shares.

Performance by segment was as follows.

(Machinery & Equipment Business)

In the Machinery & Equipment Business, consolidated net sales for the first nine months of the consolidated fiscal year under review decreased 1.8% year on year to 11,960 million yen. Sales were strong overall in the domestic public sector, as well as for machinery in the domestic private sector and components and repair services in overseas markets, but sluggish for equipment and construction work and components and repair services in the domestic private sector, and for machinery, equipment and construction work in overseas markets.

(Millions of Yen)

	Product classification	Machinery	Equipment and construction work	Components and repair services	TOTAL
Public sector	July 2025	614	1,053	2,825	4,493
	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
	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
	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

With respect to earnings, operating profit was 1,798 million yen, down 10.0% year on year, reflecting sluggish growth in gross profit amid the decline in revenue, and an increase in SG&A expenses, mainly personnel costs.

(Chemical Products Business)

In the Chemical Products Business, consolidated net sales for the first nine months of the consolidated fiscal year under review increased 1.8% year on year to 34,844 million yen. This primarily reflected growth in sales of materials mainly for building and fireproof applications in the industrial materials sector, together with robust sales of materials for coating applications in the chemical products sector, materials for semiconductor manufacturing devices in the advanced materials sector, and materials for semiconductor assembling devices in the electronic materials sector. This effect outweighed a significant decline in sales of resin additives in the mineral products sector.

(Millions of Yen)

	July 2025	July 2026	Difference
Synthetic resin sector	2,756	2,896	139
Industrial materials sector	4,883	5,886	1,003
Mineral products sector	11,288	8,908	-2,379
Chemical products sector	8,028	8,945	917
Advanced materials sector	3,967	4,434	467
Electronic materials sector	3,299	3,617	318
Other products	6	154	147
Total	34,230	34,844	614

With respect to earnings, operating profit was 2,914 million yen, up 3.8% year on year, as robust sales absorbed the increase in SG&A expenses.

(2) Analysis of Financial Condition

Consolidated assets as of July 31, 2026 were 56,817 million yen, up 431 million yen from the end of the previous fiscal year. This reflected increases in notes and accounts receivable - trade, and contract assets, and electronically recorded monetary claims - operating, which outweighed a decrease in cash and deposits.

Liabilities were 13,215 million yen, down 432 million yen from the end of the previous fiscal year, mainly reflecting decreases in electronically recorded obligations - operating and provision for bonuses that more than offset increases in notes and accounts payable - trade and accounts payable - other.

Net assets were 43,601 million yen, up 864 million yen from the end of the previous fiscal year. This mainly reflected an increase in retained earnings due to the posting of profit attributable to owners of parent, which more than offset a decrease from the purchase of treasury shares.

As a result of the above, the consolidated equity-to-asset ratio as of July 31, 2026 stood at 76.7%, an increase of 0.9 points compared with the end of the previous fiscal year.

(3) Explanation of Forward-Looking Information, Including Consolidated Earnings Forecasts

Consolidated earnings forecasts for the fiscal year ending October 31, 2026, are unchanged from the consolidated earnings forecasts announced on June 5, 2026, in “Notice of Revision of Earnings Forecast,” with both net sales and profit expected to reach record highs.

In the fourth quarter, the Chemical Products Business is expected to maintain the current robust sales, especially in the industrial materials sector, and in the Machinery & Equipment Business, sales of machinery as well as components and repair services to the domestic private sector and overseas markets are expected to grow. Accordingly, as shown in the table below, full-year forecasts for both segments are expected to show increases in both net sales and operating profit compared with the previous fiscal year, with both reaching record highs.

Consolidated earnings forecast for the fiscal year ending October 31, 2026

(Millions of Yen)

	Net sales	YoY (%)	Operating profit	YoY (%)
Chemical Products Business	46,300	+4.9	3,750	+6.9
Machinery & Equipment Business	16,600	+8.9	2,150	+16.6
Total	62,900	+6.0	5,900	+10.2

2. Quarterly Consolidated Financial Statements and Primary Notes

(1) Quarterly Consolidated Balance Sheet

(Millions of yen)

	As of October 31, 2025	As of July 31, 2026
Assets		
Current assets		
Cash and deposits	13,367	9,571
Notes and accounts receivable - trade, and contract assets	13,547	15,268
Electronically recorded monetary claims - operating	3,999	5,256
Merchandise and finished goods	7,013	6,745
Work in process	2,161	2,174
Raw materials and supplies	1,340	1,415
Other	401	359
Allowance for doubtful accounts	(75)	(82)
Total current assets	41,756	40,709
Non-current assets		
Property, plant and equipment		
Buildings and structures	5,127	5,177
Accumulated depreciation	(2,486)	(2,568)
Buildings and structures, net	2,641	2,609
Machinery, equipment and vehicles	3,342	3,501
Accumulated depreciation	(3,037)	(3,074)
Machinery, equipment and vehicles, net	305	426
Land	4,643	4,750
Construction in progress	83	667
Other	1,232	1,272
Accumulated depreciation	(1,091)	(1,145)
Other, net	140	127
Total property, plant and equipment	7,814	8,579
Intangible assets	75	248
Investments and other assets		
Investment securities	2,202	2,734
Guarantee deposits	837	835
Retirement benefit asset	3,613	3,632
Deferred tax assets	15	0
Other	76	83
Allowance for doubtful accounts	(6)	(6)
Total investments and other assets	6,739	7,279
Total non-current assets	14,629	16,107
Total assets	56,385	56,817

(Millions of yen)

	As of October 31, 2025	As of July 31, 2026
Liabilities		
Current liabilities		
Notes and accounts payable - trade	4,578	5,017
Electronically recorded obligations - operating	1,663	1,008
Accounts payable - other	854	1,263
Income taxes payable	1,002	601
Contract liabilities	1,028	938
Provision for bonuses	2,452	1,750
Provision for bonuses for directors (and other officers)	158	131
Allowance for product warranty	435	617
Other	519	582
Total current liabilities	12,693	11,911
Non-current liabilities		
Retirement benefit liability	95	107
Deferred tax liabilities	859	1,137
Other	-	59
Total non-current liabilities	955	1,304
Total liabilities	13,648	13,215
Net assets		
Shareholders' equity		
Share capital	1,061	1,061
Capital surplus	1,483	1,483
Retained earnings	37,169	38,558
Treasury shares	(3)	(903)
Total shareholders' equity	39,711	40,200
Accumulated other comprehensive income		
Valuation difference on available-for-sale securities	1,033	1,407
Deferred gains or losses on hedges	41	(5)
Foreign currency translation adjustment	878	1,012
Remeasurements of defined benefit plans	1,071	986
Total accumulated other comprehensive income	3,025	3,400
Total net assets	42,737	43,601
Total liabilities and net assets	56,385	56,817

(2) Quarterly Consolidated Statements of Income and Comprehensive Income

Quarterly Consolidated Statement of Income

For the Nine-Month Period

(Millions of yen)

	For the nine months ended July 31, 2025	For the nine months ended July 31, 2026
Net sales	46,406	46,805
Cost of sales	34,453	34,550
Gross profit	11,952	12,254
Selling, general and administrative expenses	7,145	7,541
Operating profit	4,806	4,713
Non-operating income		
Interest income	6	6
Dividend income	57	64
Rental income	0	0
Penalty income	-	55
Other	19	20
Total non-operating income	85	146
Non-operating expenses		
Interest expenses	0	0
Commission expenses	8	10
Guarantee commission	2	1
Foreign exchange losses	22	3
Other	3	1
Total non-operating expenses	37	18
Ordinary profit	4,854	4,841
Extraordinary income		
Gain on sale of non-current assets	63	1
Gain on sale of investment securities	-	54
Gain on reversal of foreign currency translation adjustment	-	296
Total extraordinary income	63	352
Extraordinary losses		
Loss on sale of non-current assets	-	1
Loss on retirement of non-current assets	2	7
Total extraordinary losses	2	9
Profit before income taxes	4,915	5,185
Income taxes - current	1,323	1,385
Income taxes - deferred	233	274
Total income taxes	1,557	1,660
Profit	3,358	3,524
Profit attributable to owners of parent	3,358	3,524

Quarterly Consolidated Statement of Comprehensive Income

For the Nine-Month Period

(Millions of yen)

	For the nine months ended July 31, 2025	For the nine months ended July 31, 2026
Profit	3,358	3,524
Other comprehensive income		
Valuation difference on available-for-sale securities	259	373
Deferred gains or losses on hedges	5	(47)
Foreign currency translation adjustment	25	134
Remeasurements of defined benefit plans, net of tax	(59)	(85)
Total other comprehensive income	231	375
Comprehensive income	3,589	3,899
Comprehensive income attributable to		
Comprehensive income attributable to owners of parent	3,589	3,899

(3) Notes to Quarterly Consolidated Financial Statements

(Notes on Premise of Going Concern)

None

(Notes on Significant Changes in Shareholders' Equity)

None

(Segment Information, etc.)

[Segment information]

I. First Nine Months of the Previous Consolidated Fiscal Year (November 1, 2024, to July 31, 2025)

Information concerning net sales, profit or loss, for each reportable segment

(Millions of yen)

	Reportable Segment			Amounts Recorded on the Quarterly Consolidated Statement of Income
	Machinery & Equipment Business	Chemical Products Business	Total	
Net Sales				
Sales to External Customers	12,175	34,230	46,406	46,406
Internal Sales among Segments or Amount Transferred	—	—	—	—
Total	12,175	34,230	46,406	46,406
Segment Profit	1,997	2,808	4,806	4,806

(Note) The total amount of segment profit agrees with the operating profit reported on the Quarterly Consolidated Statement of Income.

II. First Nine Months of the Consolidated Fiscal Year under Review (November 1, 2025, to July 31, 2026)

Information concerning net sales, profit or loss, for each reportable segment

(Millions of yen)

	Reportable Segment			Amounts Recorded on the Quarterly Consolidated Statement of Income
	Machinery & Equipment Business	Chemical Products Business	Total	
Net Sales				
Sales to External Customers	11,960	34,844	46,805	46,805
Internal Sales among Segments or Amount Transferred	—	—	—	—
Total	11,960	34,844	46,805	46,805
Segment Profit	1,798	2,914	4,713	4,713

(Note) The total amount of segment profit agrees with the operating profit reported on the Quarterly Consolidated Statement of Income.

(Notes to Statement of Cash Flows)

A quarterly consolidated statement of cash flows has not been prepared for the first nine months ended July 31, 2026. Furthermore, depreciation (including amortization of intangible assets) in the first nine months ended July 31, 2026 is as follows.

(Millions of yen)

	Nine months ended July 31, 2025 (Nov. 1, 2024 to July 31, 2025)	Nine months ended July 31, 2026 (Nov. 1, 2025 to July 31, 2026)
Depreciation	277	242