



IR Presentation

Consolidated Financial Result for 1st Quarter of the Fiscal Year Ending
October 2025
(November 2024 - October 2025)

March 28, 2025

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.



Page	Table of Contents	Topic
3	Overview of the 1Q Financial Result	Significant increase revenue and profit year on year due to both of the Chemical Products Business and the Machinery & Equipment Business have seen growth
13	Forecast for the Fiscal Year Ending October 2025	<ul style="list-style-type: none">• Net Sales : Expect record highs for two consecutive periods due to performing well both businesses• Profit : Expect achieve record highs in both operating and ordinary profits for five consecutive periods due to profit increase in the Machinery & Equipment Business
17	Stock split	<ul style="list-style-type: none">• Stock split (1:3)• Correction of year end dividend forecast (Increase of 2 yen before the split calculation)• Relaxation of shareholder benefit conditions
22	Topics for the Fiscal Year Ending October 2025	<ul style="list-style-type: none">• Chemical Product Business• Machinery & Equipment Business



Consolidated Financial Result for 1st Quarter of the Fiscal Year Ending October 2025

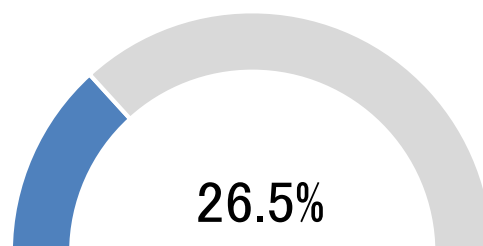
1st Quarter Financial Results -Consolidated-



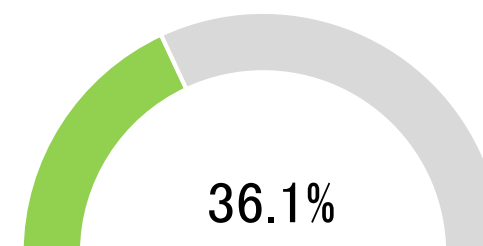
- Net Sales : Increases both the Chemical Products Business and the Machinery & Equipment Business
-> Up 24.3% year on year
- Ordinary Profit : Growth in net sales in both businesses -> Up 55.2% year on year

(JPY in Millions)

	January, 2024	January, 2025	Year on year	
	Result	Result	Change	%
Net Sales	12,138	15,086	+2,948	+24.3
Operating Profit	1,120	1,793	+673	+60.1
Ordinary Profit	1,163	1,805	+642	+55.2
Profit Attributable to Owners of Parent	807	1,237	+430	+53.2



Net Sales progress ratio



Ordinary Profit progress ratio

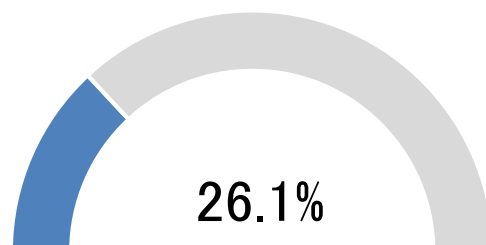
1st Quarter Financial Results -Chemical Product Business-



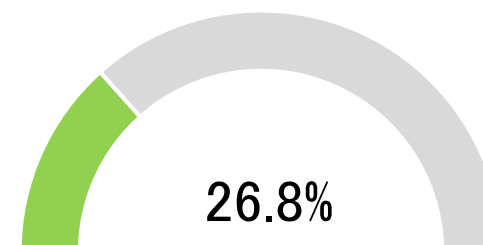
- Net Sales : Growth in sales of materials mainly for building, motor vehicles, fireproof and coating applications
-> Up 11.8% year on year
- Operating Profit : Reflect strong sales -> Up 4.4% year on year

(JPY in Millions)

	January, 2024		January, 2025		
	Result	Profit Ratio (%)	Result	Year on year (%)	Profit Ratio (%)
Net Sales	9,671	-	10,812	+11.8	-
Gross Profit	2,156	22.3	2,313	+7.3	21.4
Operating Profit	895	9.3	935	+4.4	8.7



Net Sales progress ratio



Operating Profit progress ratio

1st Quarter Financial Results -Chemical Product Business-



(JPY in Millions)

	January, 2024	January, 2025	Difference	Remarks
Chemical products sector	2,251	2,772	+521	Positive growth of materials for coating application due to the acquisition of new business rights
Mineral products sector	1,690	3,019	+1,329	Performing well of additives(Antimony trioxide) for resins
Industrial materials sector	1,528	1,655	+127	Steady performance of materials for building and fireproof applications
Advanced materials sector	1,674	1,310	-363	Sluggish sales of materials for power-semiconductor
Electric materials sector	1,246	1,065	-181	Sluggish sales of materials for semiconductor assembling devices
Synthetic resin sector	1,185	998	-197	Sluggish sales of overseas subsidiaries (Interstella Group)
Other products (foreign liquor)	94	0	-94	Sale of the foreign liquor business in February 2024
Total	9,671	10,812	+1,141	

1st Quarter Financial Results -Chemical Product Business- (Progress Ratio)



(JPY in Millions)

	25/10 Forecast	25/01 1Q	Progress Ratio	Remarks
Chemical products sector	9,975	2,772	27.8%	<ul style="list-style-type: none"> Performing well of Chemical products, Mineral products sector and steady performance of Industrial materials sector
Mineral products sector	7,678	3,019	39.3%	
Industrial materials sector	6,665	1,655	24.8%	
Advanced materials sector	7,481	1,310	17.5%	<ul style="list-style-type: none"> Amid the deterioration of the semiconductor market, Advanced materials and Electric materials sector are struggling
Electric materials sector	5,089	1,065	20.9%	
Synthetic resin sector	4,421	988	22.3%	
Total	41,400	10,812	26.1%	<ul style="list-style-type: none"> Strong sectors are supporting other areas, leading to a stable overall trend

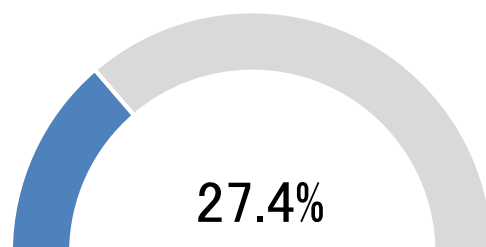
1st Quarter Financial Results -Machinery & Equipment Business-



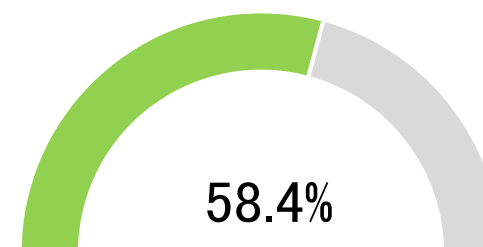
- Net Sales : Strong sales overall in the domestic public sector and domestic private sector as well as growth machinery, equipment and construction work for overseas market -> Up 73.2% year on year
- Operating Profit : Reflect strong sales -> Up 282.1% year on year

(JPY in Millions)

	January, 2024		January, 2025		
	Result	Profit Ratio (%)	Result	Year on year (%)	Profit Ratio (%)
Net Sales	2,467	-	4,274	+73.2	-
Gross Profit	1,132	45.9	1,836	+62.2	43.0
Operating Profit	224	9.1	858	+282.1	20.1



Net Sales progress ratio



Operating Profit progress ratio

1st Quarter Financial Results -Machinery & Equipment Business-



		(M)	(E&CW)	(C&RS)		(JPY in Millions)
	Product classification	Machinery	Equipment & construction works	Components & repair services	Total	Remarks
Public sector	January, 2024	53	284	497	836	M : Positive growth from sales of medium-size machines and other equipment
	January, 2025	123	357	943	1,424	E&CW : Positive growth from main construction work projects
	Difference	+69	+72	+445	+587	C&RS : Significant growth due to main contracts orders for large projects
Private sector	January, 2024	231	0	403	635	M : Significant growth due to performing well Petrochemicals and Pharmaceuticals sectors
	January, 2025	702	15	651	1,369	E&CW : Positive growth from sales of small machines
	Difference	+470	+15	+247	+733	C&RS : Significant growth due to performing well Petrochemicals and Energy-related sectors
Overseas markets	January, 2024	184	0	810	995	M : Significant growth due to performing well Semiconductor and feed sectors
	January, 2025	432	284	763	1,480	E&CW : Positive growth from sales of equipment for Semiconductors
	Difference	+247	+284	-47	+485	C&RS : Stable trends
Total	January, 2024	470	284	1,712	2,467	• The overlap with the maintenance period for wastewater treatment plants in metropolitan areas has resulted in increased revenue for the public sector
	January, 2025	1,258	657	2,358	4,274	
	Difference	+788	+372	+645	+1,806	• Increased private sector is driven by active capital investments from private company

1st Quarter Financial Results -Machinery & Equipment Business- (Progress Ratio)



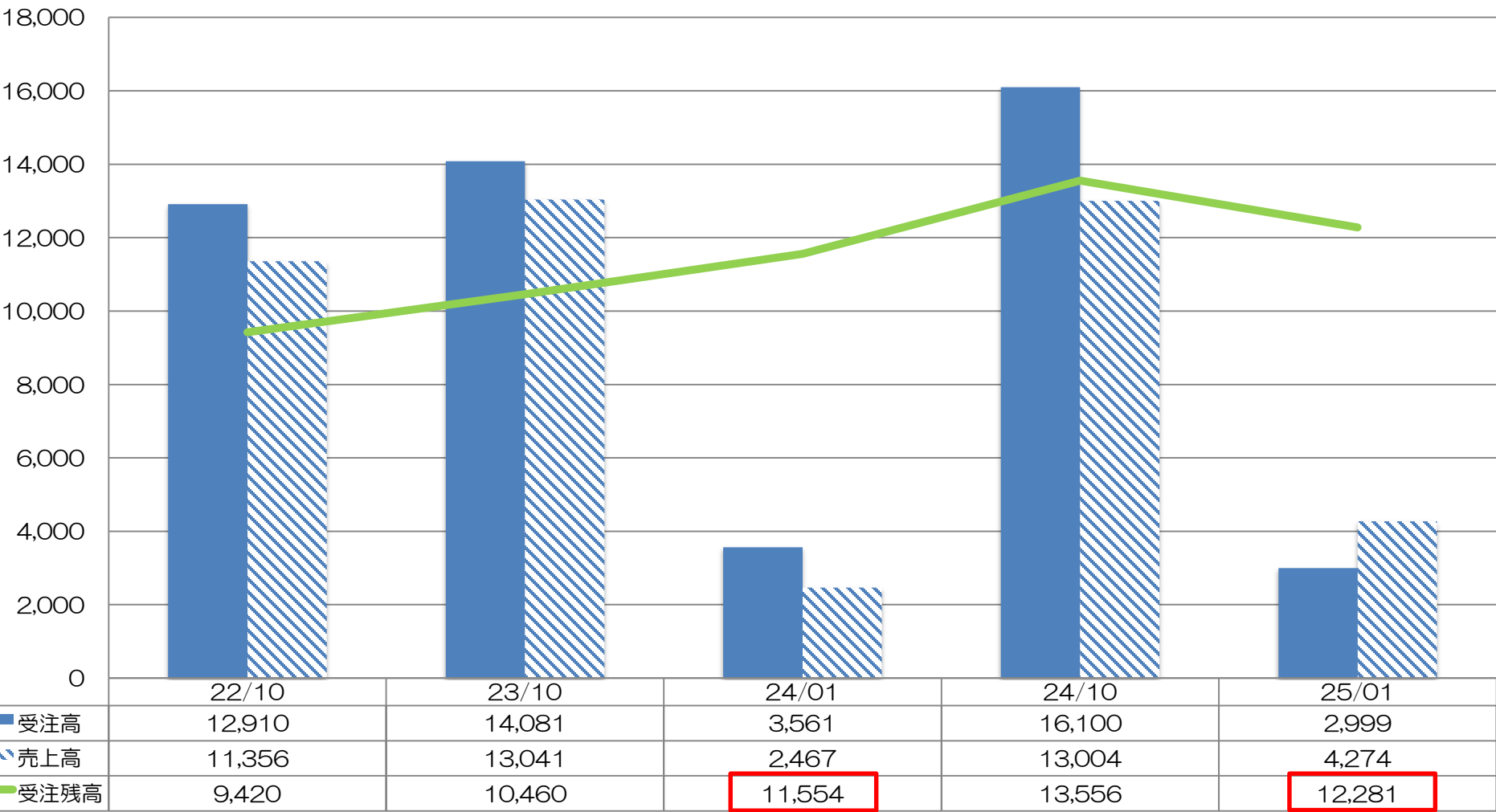
(JPY in Millions)

		M	E&CW	C&RS	Total	Remarks
Public Sector	25/10Forecast	1,073	1,575	3,165	5,815	<ul style="list-style-type: none"> Performance well of Private sector due to concentrated sales in the 1Q
	25/01 1Q	123	357	943	1,424	
	Progress Ratio	11.5%	22.7%	29.8%	24.5%	
Private Sector	25/10Forecast	1,729	612	2,307	4,648	<ul style="list-style-type: none"> Performance well of C&RS of Public and Private sector
	25/01 1Q	702	15	651	1,369	
	Progress Ratio	40.6%	2.5%	28.2%	29.5%	
Overseas markets	25/10Forecast	1,817	306	3,016	5,136	
	25/01 1Q	432	284	763	1,480	
	Progress Ratio	23.8%	92.8%	25.3%	28.8%	
Total	25/10Forecast	4,620	2,493	8,485	15,600	<ul style="list-style-type: none"> Overall, the strong performance in C&RS contributed to the increase in revenue
	25/01 1Q	1,258	657	2,358	4,274	
	Progress Ratio	27.2%	26.4%	27.8%	27.4%	

Backlog of Orders FY10/2025 in 1Q –Machinery & Equipment Business–



- Although the backlog of orders decreased compared to the end of previous year end due to strong sales in the 1Q, it remains at a high level compared to the same period last year



1Q

1Q

1st Quarter Financial Results -Consolidated Balance Sheet-



(JPY in Millions)

	Year ending Oct, 2024	January, 2025	Change	%	Remarks (Year-end change)
Current Assets	42,239	40,860	-1,379	-3.3	Cash and Deposit -3,842 Notes and accounts receivable-trade, and contract assets +1,522
Fixed Assets	10,949	11,043	+93	+0.9	
Total Assets	53,189	51,904	-1,285	-2.4	
	Year ending Oct, 2024	January, 2025	Change	%	Remarks (Year-end change)
Current Liabilities	13,247	10,844	-2,403	-18.1	Provision for bonuses -1,293 Income taxes payable -740
Fixed Liabilities	590	1,003	+413	+69.9	
Total Liabilities	13,838	11,848	-1,990	-14.4	
Total Net Assets	39,351	40,056	+705	+1.8	Retained earnings +419
Total Liability and Net Assets	53,189	51,904	-1,285	-2.4	



Forecast for the Fiscal Year Ending October 2025

Forecast for the FY10/2025

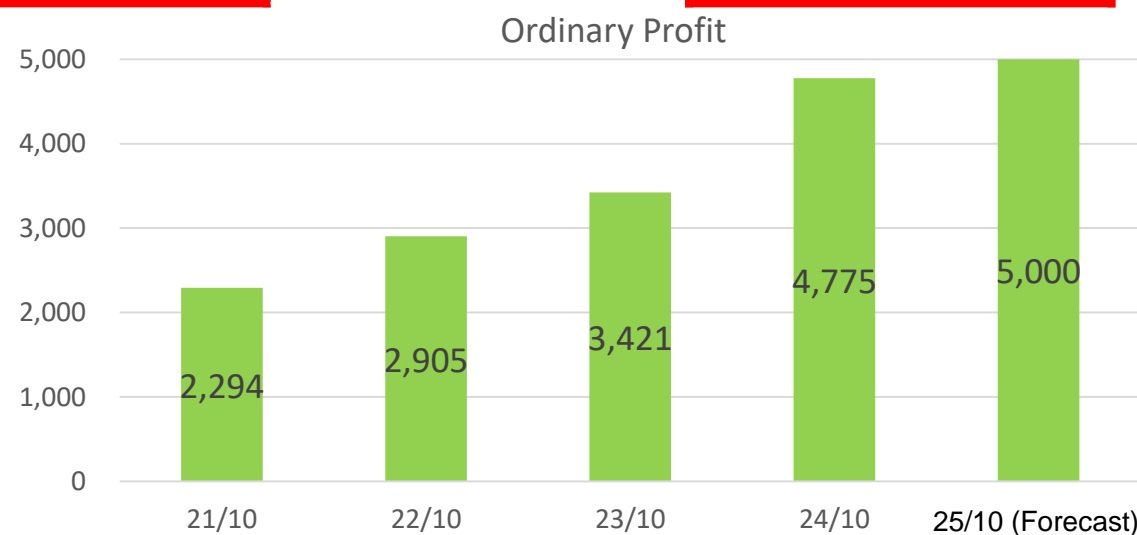
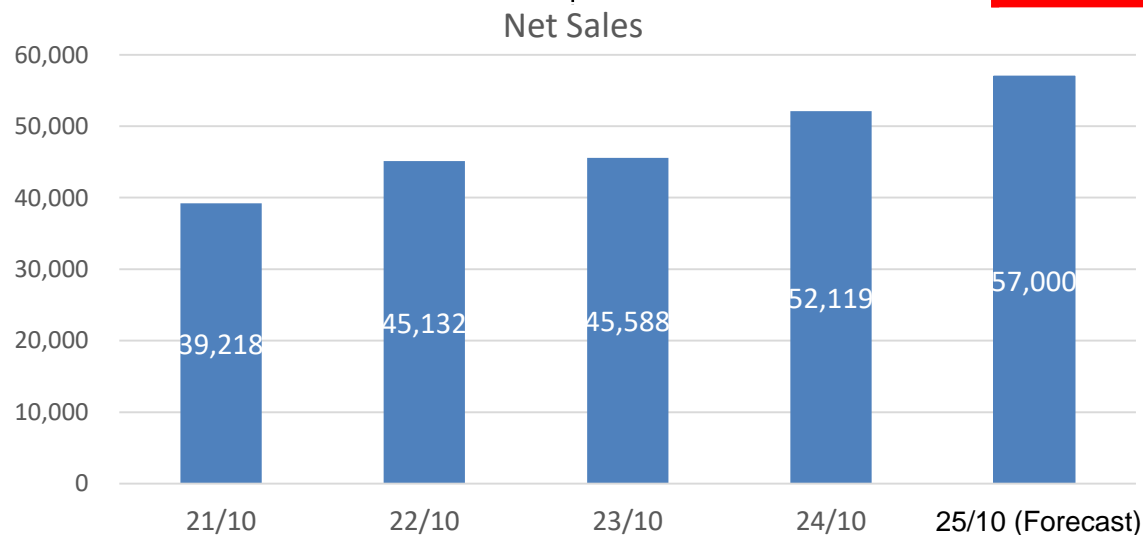
Reposting



- Expect record highs in both sales and profit

(JPY in Millions)

	October, 2024	October, 2025	Year on year	
	Result	Forecast	Change	%
Net Sales	52,119	57,000	+4,880	+9.4
Operating Profit	4,703	4,960	+256	+5.5
Ordinary Profit	4,775	5,000	+224	+4.7
Profit Attributable to Owners of the Parent	3,616	3,620	+3	+0.1



Forecast for the FY10/2025 -Chemical Product Business-

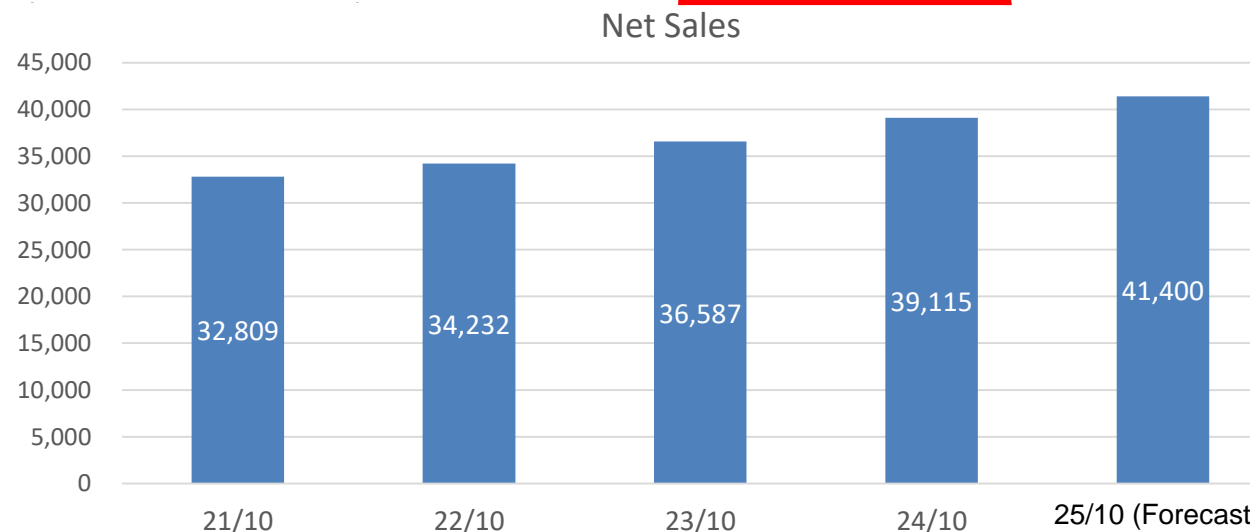
Reposting



- Net Sales are expected to increase 5.8% year on year due to higher sales of Chemical products, Industrial materials and Mineral products
- Operating profit is expected to decrease 0.7% year on year due to an increase in SG&A expenses, including personnel expenses and sales development costs

(JPY in Millions)

	October, 2024		October, 2025		
	Result	Profit Ratio (%)	Forecast	Year on year (%)	Profit Ratio (%)
Net Sales	39,115	-	41,400	+5.8	-
Gross Profit	8,692	22.2	9,180	+5.6	22.2
Operating Profit	3,516	9.0	3,490	-0.7	8.4



The new revenue recognition standard have been applied starting with sales for the fiscal year ending October, 2022.

Forecast for the FY10/2025 -Machinery & Equipment Business-

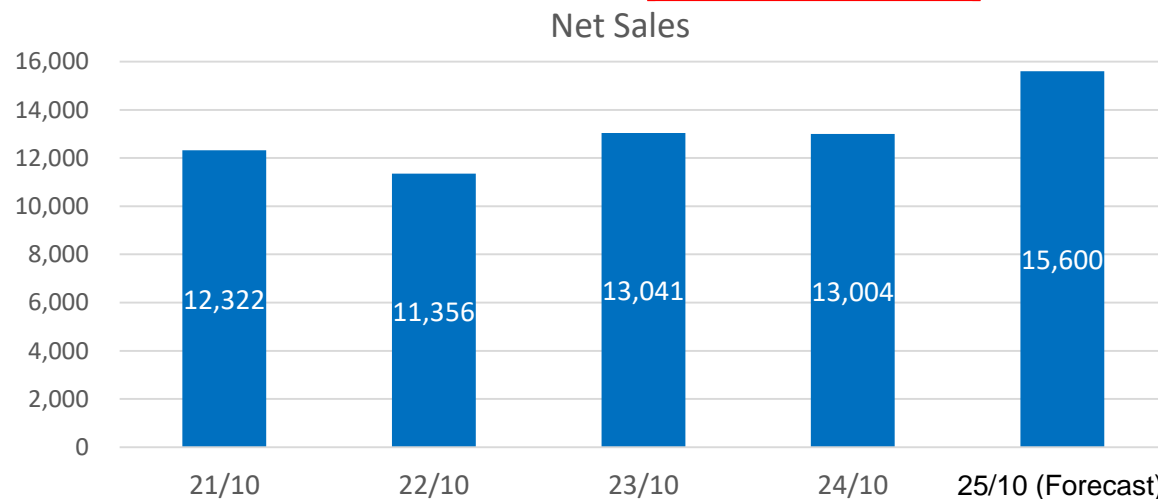
Reposting



- Net Sales increased 20% year on year due to strong domestic public and private sector demand as well as overseas sales of machinery, equipment and construction work
- Operating profit increased 23.8% year on year due to the effect of higher revenue, despite expected increases in personnel and SG&A expenses

(JPY in Millions)

	October, 2024		October, 2025		
	Result	Profit Ratio (%)	Forecast	Year on year (%)	Profit Ratio (%)
Net Sales	13,004	-	15,600	+20.0	-
Gross Profit	4,799	36.9	5,750	+19.8	36.9
Operating Profit	1,186	9.1	1,470	+23.8	9.4





Stock Split

Correction of Dividend Forecast (Increase)

Relaxation to the Shareholder Benefit Program

Stock split ratio

A **1-for-3** stock split of the Company's common stock (Stock split ratio 1 : 3)

Method of the stock split

Since the Company aims to create a more accessible investment environment, improve market liquidity and to expand population of the Company's investors, with April 30, 2025 (Wednesday) as the record date, the Company will conduct a 1-for-3 stock split of the Company's common stock held by shareholders listed or recorded on the final shareholder list on that date.

Total number of issued shares before the stock split	10,533,200 shares
Number of shares to be increased by this stock split	21,066,400 shares
Total number of issued shares after the stock split	31,599,600 shares
Total number of authorized shares after the stock split	73,650,000 shares

Schedule of the stock split

Date of public notice of the record date (Scheduled)	April 15, 2025 (Tuesday)
Record date	April 30, 2025 (Wednesday)
Effective Date	May 1, 2025 (Thursday)

※ The details are given in "Notice of Stock Split, Partial Amendments to the Articles of Incorporation Accompanying the Stock Split, Correction of Dividend Forecast (Increase), and Partial Change to the Shareholder Benefit Program" (Published on March 24, 2025).

Dividend forecast for the fiscal year ending October 2025



- The Company will correct (increase) the year-end dividend forecast for the fiscal year ending October 2025.

	Dividend per share		
	2Q end (Interim)	Year-end	Annual
The latest forecast (December 11, 2024)	Yen 73.00	Yen 73.00	Yen 146.00
Correction forecast (Conversion before the stock split)	Yen 73.00	Yen 25.00 (75.00)	Yen – (*Note) (148.00)
Previous period (Fiscal year ending October 2024)	Yen 63.00	Yen 82.00	Yen 145.00

Note : The annual dividend per share forecast is not displayed due to the inability to perform a simple calculation resulting from stock split.

Relaxation of the Shareholder Benefit Program



- By revising the conditions regarding the number of shares held as detailed below, we will effectively ease the requirements.

Holding Period		Contents of the Benefit	Number of Share Held
Continuously held for more than one year *	Current Shareholder Benefit Program	One bottle of Wine	100 shares or more and less than 300 shares
		Two bottles of Wine	300 shares or more
	After Change (The 1-for-3 stock split)	One bottle of Wine	200 shares or more and less than 600 shares
		Two bottles of Wine	600 shares or more

* "Continuously held for more than one year" means that the shareholder is listed or recorded in our shareholder registry on the last day of April and last day of October with the same shareholder number, holding the required number of shares in each category for three consecutive occasions or more.

<Schedule of the change>

Shareholders listed or recorded in the shareholder registry as of the record date of October 31, 2025, will be applied the benefit under the revised shareholder benefit program.

【Reference】 Trends in Share Price and Trading Volume



Period : November 1, 2022 to March 27, 2025



* The above “PBR of 1x” was calculated based on information available at the end of the 1st quarter of this fiscal year.



Topics

for the Fiscal Year Ending October 2025

ATO(Sb_2O_3): Powder/Master Batch

1) ATO(Sb_2O_3); Characteristics and Applications

Item	Antimony trioxide (Sb_2O_3)	
Purpose	Flame retardant for polymer organic materials such as Plastics ,Rubbers, Fibers, etc.	
Applications	Automobiles,OA Equipments, Home appliances,etc Fire-resistant clothing/Work Clothes, Interior Components, etc.	
Shape	Powder	Master Batch
Characteristics	Generally used	Improvement of working environment (Dust Control)
Growth Potential	Exchange from Powder to Master Batch	



Powder

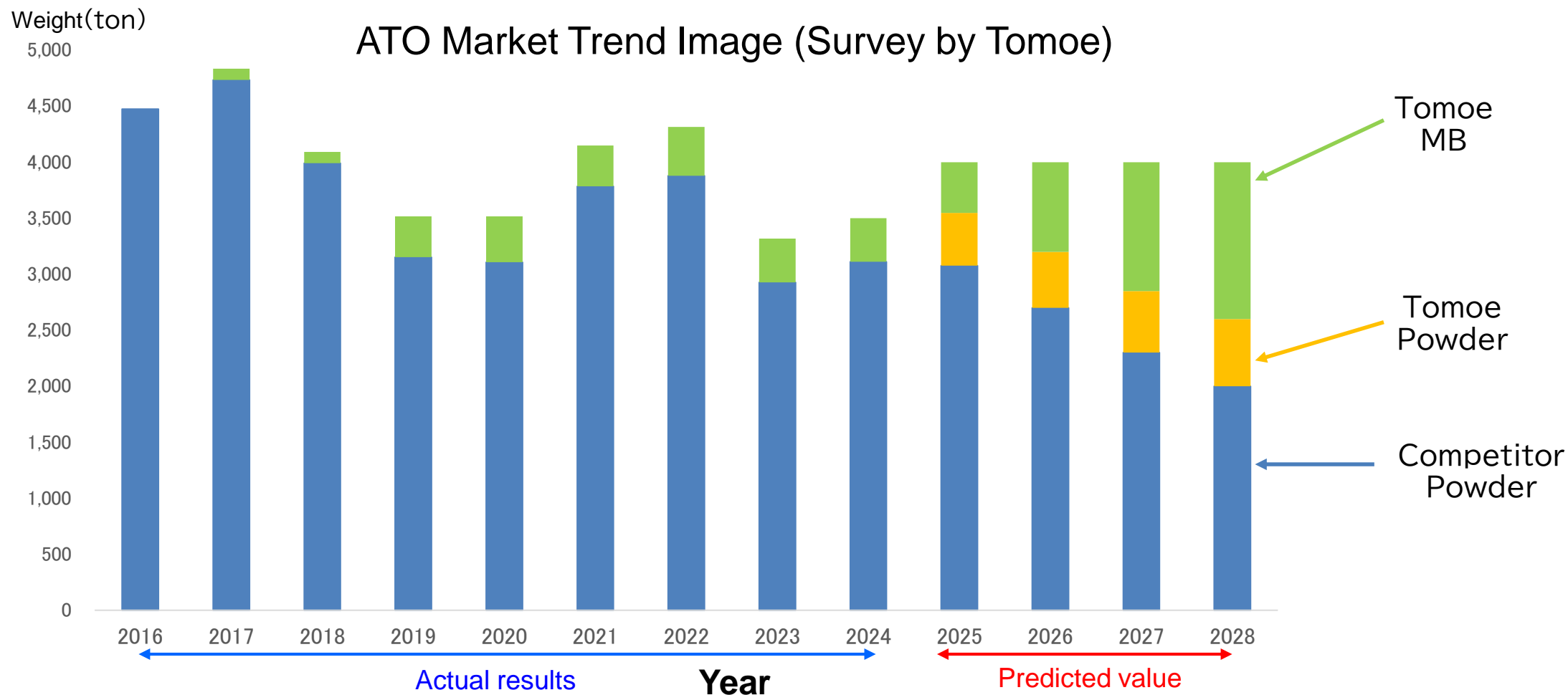


Master Batch

2) ATO(Sb_2O_3); Comparison of supply situation

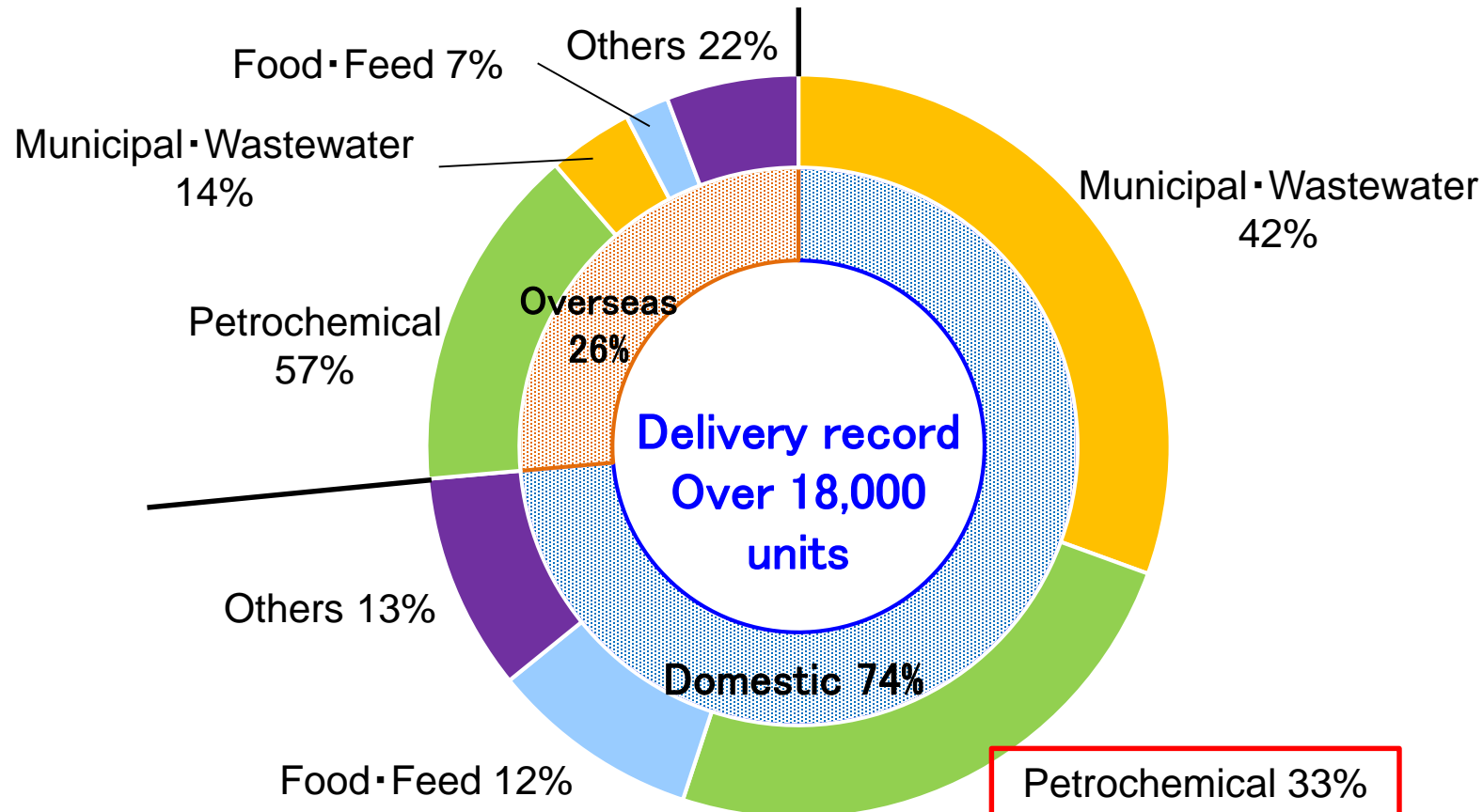
Supplier	Competitor	Tomoe Engineering
Shape	Powder	Powder/Master Batch
Supplier country	China	France
Condition	Under export control by China from 9/15/2024	Stable supply Switching from competitors

ATO(Sb_2O_3): Powder/Master Batch



Market share is expanding due to switching from other companies and powder to MB

- Strong trust from customers based on over 70 years of manufacturing, sales, and repair experience.
- Based on our accumulated know-how, we manufacture and sell custom-made machines that our competitors cannot handle.
- Based on our high market share, we have built a strong network with a wide range of customers, and information on initial project is concentrated in our company.
- Technical capabilities and organizational structure enable us to secure orders for main construction work projects, not just machine sales.
- A large number of deliveries to the petrochemical industry, especially in the Asian region.



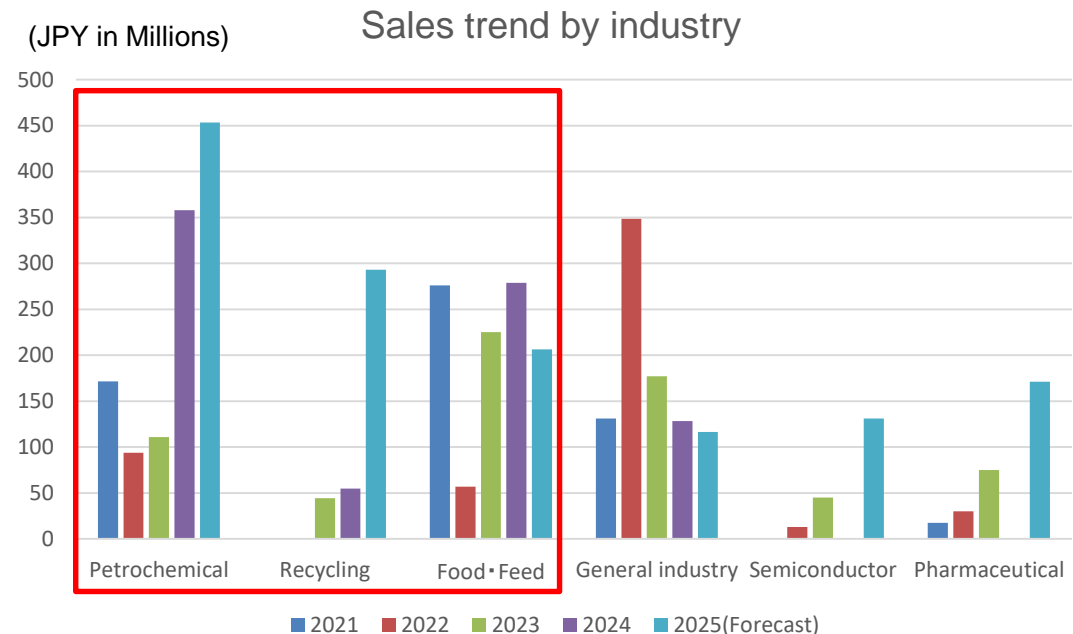
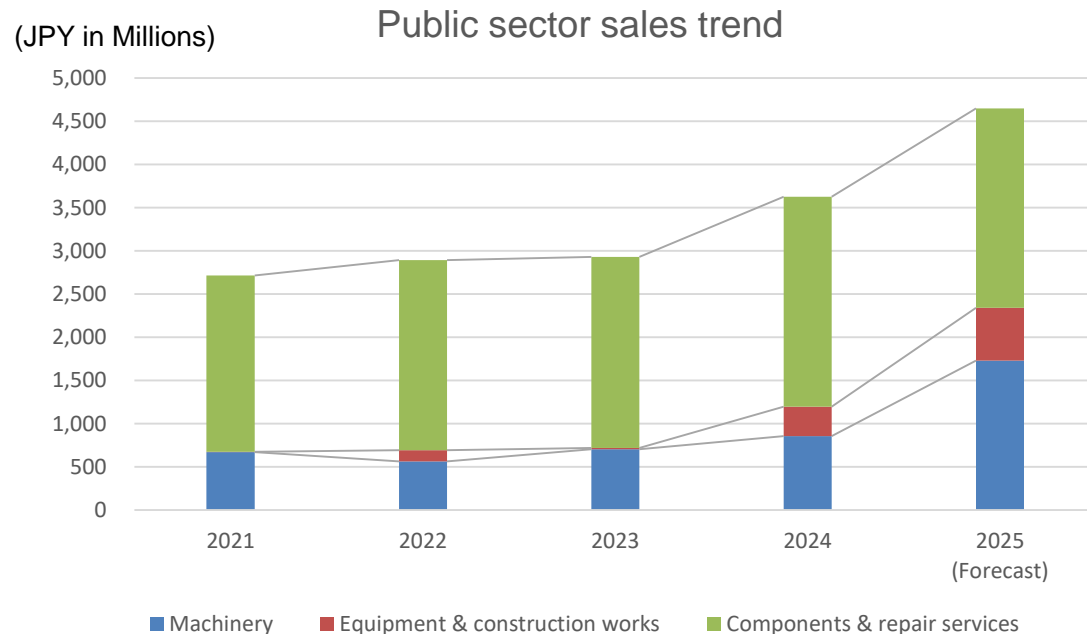
Topics -Machinery & Equipment Business-



- Machinery : Vertical centrifuges for petrochemicals and waste plastic sorting machines (recycling), which only we can manufacture, are performing well. In the food and feed industry, renewal demand increased due to machinery aging.
=> Number of machines are expected to increase by 50% year on year
- Equipment & construction works : Devices for semiconductors and waste plastic sorting (recycling) machines are performing well.
- Components & repair services : Performing well due to effect of price increase and orders for large components.
=> Number of large components are expected to increase by 16% year on year

<Main activities>

- ✓ Recycling industry : Focusing on sales of waste plastic sorting machines and vertical centrifuge for chemical recycling
- ✓ Components & repair services : Focusing on proposal-based sales to increase orders for large components





<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.

Inquiries about IR
Corporate Planning Department
E-mail : ir-info@tomo-e.co.jp