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March 12, 2026

## Consolidated Financial Results for the Three Months Ended January 31, 2026 (Under Japanese GAAP)



Company name: TOMOE ENGINEERING CO.,LTD.

Listing: Tokyo Stock Exchange

Securities code: 6309

URL: <https://www.tomo-e.co.jp>

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Scheduled date to commence dividend payments: -

Preparation of supplementary material on financial results: Yes

Holding of financial results briefing: Yes (for analysts and institutional investors)

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

### 1. Consolidated financial results for the three months ended January 31, 2026 (from November 1, 2025 to January 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	
	Millions of yen	%	Millions of yen	%	Millions of yen	%	Millions of yen	%
Three months ended January 31, 2026	15,333	1.6	1,672	(6.8)	1,687	(6.5)	1,110	(10.3)
January 31, 2025	15,086	24.3	1,793	60.1	1,805	55.2	1,237	53.2

Note: Comprehensive income For the three months ended January 31, 2026: ¥ 1,492 million [ (2.0)%]  
For the three months ended January 31, 2025: ¥ 1,523 million [ 92.7%]

	Basic earnings per share	Diluted earnings per share
	Yen	Yen
Three months ended January 31, 2026	37.61	-
January 31, 2025	41.35	-

Note: The Company has conducted a 1-for-3 share split of the Company's common share 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
	Millions of yen	Millions of yen	%
As of January 31, 2026	54,430	42,251	77.6
October 31, 2025	56,385	42,737	75.8

Reference: Equity

As of January 31, 2026: ¥ 42,251 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	-				
Fiscal year ending October 31, 2026 (Forecast)		36.00	-	36.00	72.00

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

Note 2: The Company has conducted a 1-for-3 share split of the Company's common share with an effective date of May 1, 2025. The year-end dividend per share for the fiscal year ending October 2025 is presented after taking into account the effect of this share split. On a share-split-adjusted basis, the interim dividend per share at the end of the second quarter for the fiscal year ending October 2025 amounts to ¥24.33, and the annual dividend per share amounts to ¥60.33.

## 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	63,200	6.5	5,750	7.4	5,770	6.8	4,200	9.1	142.77

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

### \* Notes

(1) Significant changes in the scope of consolidation during the period: None

Newly included:	-	companies(	)
Excluded:	-	companies(	)

(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 January 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 January 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)

Three months ended January 31, 2026	29,516,487 shares
Three months ended January 31, 2025	29,934,780 shares

Note: The Company has conducted a 1-for-3 share split of the Company's common share with an effective date of May 1, 2025. Average number of shares outstanding during the period (cumulative from the beginning of the fiscal year) are 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 a 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 Operating Results] for the operating results forecast.

(Change in Unit of Amounts Presented)

Amounts for items and other matters 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 cumulative first quarter period, such amounts are presented in millions of yen.

For ease of comparison, amounts for the previous fiscal year and the cumulative first quarter period of the previous fiscal year have also been restated and presented in millions of yen.

Table of Contents (Supporting Data)

1 Qualitative Information on Quarterly Consolidated Operating Results .....	2
(1) Analysis of Operating Results .....	2
(2) Analysis of Financial Condition.....	3
(3) Explanation of Forward-Looking Information, Including Consolidated Earnings Forecasts.....	3
2. Quarterly Consolidated Financial Statements and Primary Notes .....	4
(1) Quarterly Consolidated Balance Sheet .....	4
(2) Quarterly Consolidated Statements of Income and Comprehensive Income.....	6
Quarterly Consolidated Statement of Income.....	6
For the Three-Month Period.....	6
Quarterly Consolidated Statement of Comprehensive Income .....	7
For the Three-Month Period.....	7
(3) Notes to Quarterly Consolidated Financial Statements.....	8
(Notes on Premise of Going Concern).....	8
(Notes on Significant Changes in Shareholders' Equity).....	8
(Segment Information, Etc.).....	8
(Notes to Statement of Cash Flows).....	8

# 1. Qualitative Information on Quarterly Consolidated Operating Results

## (1) Analysis of Operating Results

During the first three months ended January 31, 2026, solid personal consumption and an increase in housing investments and capital investments helped Japan's economy achieve modest positive growth, despite a decrease in exports. Overseas, the U.S. economy maintained its steady growth, and the European economy remained steady despite low growth. The Chinese economy continued its downward trend.

Amid this environment, the Tomoe Engineering Group has formulated a 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) to achieve sustainable growth into the future. 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 three months ended January 31, 2026, were 15,333 million yen, up 1.6% year on year, due to strong sales in both the Machinery & Equipment Business and the Chemical Products Business. With respect to earnings, rising SG&A expenses, mainly personnel expenses, in both businesses was reflected in lower profits, leading to operating profit of 1,672 million yen, down 6.8% year on year, ordinary profit of 1,687 million yen, down 6.5% year on year, and net profit attributable to owners of parent of 1,110 million yen, down 10.3% year on year.

Operating results by segment were as follows.

(Machinery & Equipment Business)

In the Machinery & Equipment Business, consolidated net sales for the first three months ended January 31, 2026, were 4,512 million yen, up 5.6% year on year, reflecting strong sales overall in the domestic public sector, as well as growth in sales of components and repair services for overseas markets, despite overall sluggish sales in the domestic private sector and weak sales of machinery, equipment and construction work for overseas markets.

(Millions of Yen)

	Product classification	Machinery	Equipment and construction work	Components and repair services	TOTAL
Public sector	January 2025	123	357	943	1,424
	January 2026	373	470	1,217	2,061
	Difference	250	113	273	637
Private sector	January 2025	702	15	651	1,369
	January 2026	380	10	607	998
	Difference	-322	-4	-44	-371
Overseas markets	January 2025	432	284	763	1,480
	January 2026	317	0	1,135	1,452
	Difference	-115	-284	371	-27
TOTAL	January 2025	1,258	657	2,358	4,274
	January 2026	1,072	480	2,959	4,512
	Difference	-186	-176	601	238

With respect to earnings, operating profit was 858 million yen, almost unchanged year on year, due to rising SG&A expenses, mainly personnel expenses, despite a growth in sales.

(Chemical Products Business)

In the Chemical Products Business, consolidated net sales for the first three months ended January 31, 2026, were almost unchanged year on year at 10,820 million yen. Despite a decrease in sales of synthetic resin sector due to impacts from the suspension of operations at a Chinese subsidiary that has been approved for dissolution, as well as sluggish sales of materials for semiconductor manufacturing devices in the advanced materials sector, this reflected an increase in sales of materials mainly for building and fireproof applications in the industrial materials sector, materials for resin additives in the mineral products sector, and materials for semiconductor assembling devices in the electronic materials sector.

(Millions of yen)

	January 2025	January 2026	Difference
Synthetic resin sector	988	724	-263
Industrial materials sector	1,655	1,831	175
Mineral products sector	3,019	3,117	97
Chemical products sector	2,772	2,732	-40
Advanced materials sector	1,310	1,210	-100
Electronic materials sector	1,065	1,157	91
Other products	0	47	47
Total	10,812	10,820	8

With respect to earnings, operating profit was 814 million yen, down 13.0% year on year, reflecting rising SG&A expenses, mainly personnel expenses.

## (2) Analysis of Financial Condition

At the end of the first quarter under review, consolidated assets were 54,430 million yen, down 1,955 million yen (3.5%) from the end of the previous consolidated fiscal year. This reflected a decrease mainly in cash and deposits, which outweighed an increase in notes and accounts receivable - trade, and contract assets.

Liabilities were 12,178 million yen, down 10.8% or 1,469 million yen from the end of the previous consolidated fiscal year, reflecting a decrease in provision for bonuses and income taxes payable, despite an increase in electronically recorded obligations - operating and accounts payable - other.

Net assets stood at 42,251 million yen, down 1.1% or 485 million yen from the end of the previous consolidated fiscal year. This mainly reflected the purchase of treasury shares and decreases in deferred gains or losses on hedges, the impact of which was larger than increases in the valuation difference on available-for-sale securities and foreign currency translation adjustments.

As a result of the above, the consolidated capital adequacy ratio at the end of the first quarter under review stood at 77.6%, an increase of 1.8 points compared with the end of the previous consolidated 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 December 11, 2025, in "Consolidated Financial Results for the Year Ended October 31, 2025 [Japanese GAAP]."

## 2. Quarterly Consolidated Financial Statements and Primary Notes

### (1) Quarterly Consolidated Balance Sheet

(Millions of yen)

	As of October 31, 2025	As of January 31, 2026
<b>Assets</b>		
Current assets		
Cash and deposits	13,367	9,045
Notes and accounts receivable - trade, and contract assets	13,547	15,076
Electronically recorded monetary claims - operating	3,999	4,941
Merchandise and finished goods	7,013	6,563
Work in process	2,161	1,847
Raw materials and supplies	1,340	1,593
Other	401	344
Allowance for doubtful accounts	(75)	(79)
<b>Total current assets</b>	<b>41,756</b>	<b>39,332</b>
Non-current assets		
Property, plant and equipment		
Buildings and structures	5,127	5,143
Accumulated depreciation	(2,486)	(2,526)
Buildings and structures, net	2,641	2,616
Machinery, equipment and vehicles	3,342	3,313
Accumulated depreciation	(3,037)	(3,015)
Machinery, equipment and vehicles, net	305	297
Land	4,643	4,751
Construction in progress	83	166
Other	1,232	1,256
Accumulated depreciation	(1,091)	(1,113)
Other, net	140	143
<b>Total property, plant and equipment</b>	<b>7,814</b>	<b>7,975</b>
Intangible assets	75	70
Investments and other assets		
Investment securities	2,202	2,519
Guarantee deposits	837	839
Retirement benefit asset	3,613	3,619
Deferred tax assets	15	-
Other	76	81
Allowance for doubtful accounts	(6)	(6)
<b>Total investments and other assets</b>	<b>6,739</b>	<b>7,053</b>
<b>Total non-current assets</b>	<b>14,629</b>	<b>15,098</b>
<b>Total assets</b>	<b>56,385</b>	<b>54,430</b>

(Millions of yen)

	As of October 31, 2025	As of January 31, 2026
<b>Liabilities</b>		
Current liabilities		
Notes and accounts payable - trade	4,578	4,137
Electronically recorded obligations - operating	1,663	1,903
Accounts payable - other	854	1,201
Income taxes payable	1,002	68
Contract liabilities	1,028	1,189
Provision for bonuses	2,452	817
Provision for bonuses for directors (and other officers)	158	42
Allowance for product warranty	435	480
Other	519	785
Total current liabilities	12,693	10,626
Non-current liabilities		
Retirement benefit liability	95	97
Deferred tax liabilities	859	1,442
Other	-	11
Total non-current liabilities	955	1,552
Total liabilities	13,648	12,178
<b>Net assets</b>		
Shareholders' equity		
Share capital	1,061	1,061
Capital surplus	1,483	1,483
Retained earnings	37,169	37,202
Treasury shares	(3)	(903)
Total shareholders' equity	39,711	38,843
Accumulated other comprehensive income		
Valuation difference on available-for-sale securities	1,033	1,256
Deferred gains or losses on hedges	41	(5)
Foreign currency translation adjustment	878	1,113
Remeasurements of defined benefit plans	1,071	1,043
Total accumulated other comprehensive income	3,025	3,408
Total net assets	42,737	42,251
Total liabilities and net assets	56,385	54,430

**(2) Quarterly Consolidated Statements of Income and Comprehensive Income**Quarterly Consolidated Statement of Income  
For the Three-Month Period

(Millions of yen)

	For the three months ended January 31, 2025	For the three months ended January 31, 2026
Net sales	15,086	15,333
Cost of sales	10,936	11,202
Gross profit	4,150	4,130
Selling, general and administrative expenses	2,356	2,458
Operating profit	1,793	1,672
Non-operating income		
Interest income	2	1
Dividend income	20	26
Rental income	0	0
Other	3	5
Total non-operating income	27	33
Non-operating expenses		
Interest expenses	0	0
Commission expenses	0	3
Guarantee commission	0	0
Foreign exchange losses	12	9
Other	0	4
Total non-operating expenses	15	18
Ordinary profit	1,805	1,687
Extraordinary income		
Gain on sale of non-current assets	2	-
Total extraordinary income	2	-
Extraordinary losses		
Loss on retirement of non-current assets	-	7
Total extraordinary losses	-	7
Profit before income taxes	1,808	1,679
Income taxes - current	144	38
Income taxes - deferred	425	531
Total income taxes	570	569
Profit	1,237	1,110
Profit attributable to owners of parent	1,237	1,110

Quarterly Consolidated Statement of Comprehensive Income  
For the Three-Month Period

(Millions of yen)

	For the three months ended January 31, 2025	For the three months ended January 31, 2026
Profit	1,237	1,110
Other comprehensive income		
Valuation difference on available-for-sale securities	35	222
Deferred gains or losses on hedges	(13)	(47)
Foreign currency translation adjustment	280	235
Remeasurements of defined benefit plans, net of tax	(17)	(28)
Total other comprehensive income	285	382
Comprehensive income	1,523	1,492
(Breakdown)		
Comprehensive income attributable to owners of parent	1,523	1,492

### (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]

#### First Three Months of the Previous Consolidated Fiscal Year (November 1, 2024, to January 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	4,274	10,812	15,086	15,086
Internal Sales among Segments or Amount Transferred	—	—	—	—
Total	4,274	10,812	15,086	15,086
Segment Profit	858	935	1,793	1,793

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

#### First Three Months of the Consolidated Fiscal Year under review (November 1, 2025, to January 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	4,512	10,820	15,333	15,333
Internal Sales among Segments or Amount Transferred	—	—	—	—
Total	4,512	10,820	15,333	15,333
Segment Profit	858	814	1,672	1,672

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

#### (Notes to Statement of Cash Flows)

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

(Millions of yen)

	Three months ended January 31, 2025 (Nov. 1, 2024, to Jan. 31, 2025)	Three months ended January 31, 2026 (Nov. 1, 2025, to Jan. 31, 2026)
Depreciation	86	76