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June 11, 2026

Consolidated Financial Results for the Six Months Ended April 30, 2026 (Under Japanese GAAP)



Company name: TOMOE ENGINEERING CO.,LTD.

Listing: Tokyo Stock Exchange

Securities code: 6309

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Scheduled date to file semi-annual securities report: June 12, 2026

Scheduled date to commence dividend payments: July 9, 2026

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 six months ended April 30, 2026 (from November 1, 2025 to April 30, 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	%
Six months ended April 30, 2026	30,849	(1.5)	3,703	(0.2)	3,794	1.8	2,793	8.9
April 30, 2025	31,316	17.8	3,711	25.5	3,726	23.9	2,565	20.0

Note: Comprehensive income For the six months ended April 30, 2026: ¥ 3,061 million [16.5%]
For the six months ended April 30, 2025: ¥ 2,627 million [13.9%]

	Basic earnings per share	Diluted earnings per share
Six months ended	Yen	Yen
April 30, 2026	94.85	-
April 30, 2025	85.72	-

(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
As of	Millions of yen	Millions of yen	%
April 30, 2026	56,964	43,821	76.9
October 31, 2025	56,385	42,737	75.8

Reference: Equity

As of April 30, 2026: ¥ 43,821 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

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 ended October 31, 2025 reflects the impact of this share split. On a pre-stock-split 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 per share.

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	companies(TOMOEKOGYO ENGINEERING INDIA PRIVATE LIMITED)
Excluded:	1	companies(INTERSTELLA PLASTIC (SHENZHEN) CO., LTD.)

(2) Adoption of accounting treatment specific to the preparation of semi-annual 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 April 30, 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 April 30, 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)

Six months ended April 30, 2026	29,455,012 shares
Six months ended April 30, 2025	29,934,762 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.

* Semi-annual financial results reports are exempt from review conducted by certified public accountants or an audit firm.

* 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 4, (3) [Explanation of Forward-looking Information, Including Consolidated Earnings Forecasts] of 1. [Qualitative Information on Semi-annual Consolidated Operating Results] for the operating results forecast.

(Change in Unit of Amounts Presented)

Amounts for items presented in the Company's interim consolidated financial statements were previously stated in thousands of yen; however, beginning with the current interim consolidated accounting period, they have been changed to millions of yen. For ease of comparison, amounts for the previous fiscal year and the previous interim consolidated accounting period have also been restated in millions of yen.

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1. Qualitative Information on Semi-annual Consolidated Operating Results

(1) Analysis of Operating Results

During the first six months of the consolidated fiscal year under review, the Japanese economy maintained positive growth from the start of the period, driven by rising exports and solid personal consumption and capital investments. 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.

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 first six months of the consolidated fiscal year under review were 30,849 million yen, down 1.5% year on year, as sales in the Chemical Products Business were sluggish. With respect to earnings, the gross profit margin on operating activities improved in both businesses. However, SG&A expenses rose, mainly in personnel expenses, resulting in operating profit falling 0.2% year on year to 3,703 million yen. Ordinary profit rose 1.8% year on year to 3,794 million yen, as non-operating income increased. Profit attributable to owners of parent grew 8.9% year on year to 2,793 million yen, reflecting a gain on reversal of foreign currency translation adjustment upon completion of the liquidation of INTERSTELLA PLASTICS (SHENZHEN) CO., LTD. which had conducted synthetic resin coloring and compounding operations in China, as well as a gain on the sale of policy-held shares.

Operating results by segment were as follows.

(Machinery & Equipment Business)

In the Machinery & Equipment Business, consolidated net sales for the first six months of the consolidated fiscal year under review were roughly flat year on year at 8,840 million. This reflects that weakness in sales of components and repair services for the domestic private sector and in machinery, equipment and construction work for overseas markets was offset by strong overall sales for the domestic public sector and robust sales of components and repair services for overseas markets.

(Millions of Yen)

	Product classification	Machinery	Equipment and construction work	Components and repair services	TOTAL
Public sector	April 2025	393	849	2,516	3,758
	April 2026	675	953	2,767	4,396
	Difference	282	103	251	637
Private sector	April 2025	830	59	1,644	2,533
	April 2026	912	19	1,257	2,189
	Difference	82	-39	-386	-344
Overseas markets	April 2025	825	269	1,449	2,544
	April 2026	461	0	1,792	2,254
	Difference	-363	-269	343	-289
TOTAL	April 2025	2,049	1,178	5,609	8,837
	April 2026	2,050	973	5,817	8,840
	Difference	0	-204	207	3

With respect to earnings, operating profit was 1,873 million yen, down 0.7% year on year, reflecting rising SG&A expenses, mainly personnel expenses.

(Chemical Products Business)

In the Chemical Products Business, consolidated net sales for the first six months of the consolidated fiscal year under review decreased 2.1% year on year to 22,008 million yen. Materials mainly for building and fireproof applications in the industrial materials sector grew, and 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 were solid. However, resin additives in the mineral products sector declined significantly, and results also reflected the impact of the suspension of operations of INTERSTELLA PLASTICS (SHENZHEN) CO., LTD.—whose liquidation was completed—in the synthetic resin sector.

(Millions of Yen)

	April 2025	April 2026	Difference
Synthetic resin sector	1,950	1,593	-356
Industrial materials sector	3,093	3,768	674
Mineral products sector	7,246	5,987	-1,258
Chemical products sector	5,385	5,516	130
Advanced materials sector	2,642	2,754	112
Electronic materials sector	2,159	2,332	172
Other products	0	55	54
Total	22,479	22,008	-470

With respect to earnings, operating profit was 1,829 million yen, up 0.2% year on year, as growth in gross profit absorbed the increase in SG&A expenses.

(2) Analysis of Financial Condition

[1] Assets, Liabilities, and Net Assets

Assets at the end of the first six months of the consolidated fiscal year under review were 56,964 million yen, up 578 million yen from the end of the previous fiscal year. This reflected an increase in notes and accounts receivable - trade, and contract assets, and electronically recorded monetary claims - operating, which outweighed a decrease in cash and deposits and merchandise and finished goods.

Liabilities were 13,143 million yen, down 505 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 - others.

Net assets were 43,821 million yen, up 1,084 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 capital adequacy ratio at the end of the second quarter of the consolidated fiscal year under review stood at 76.9%, an increase of 1.1 points compared with the end of the previous fiscal year.

[2] Cash Flow Status

Cash and cash equivalents (hereinafter “cash”) at the end of the second quarter of the consolidated fiscal year under review decreased by 1,192 million yen from the end of the previous consolidated fiscal year to 12,175 million yen. This reflected expenditures for both investing activities and financing activities exceeding positive cash flow provided by operating activities. The cash flow status and factors behind changes at the end of the first six months of the consolidated fiscal year under review are shown below.

(Cash flows from operating activities)

Net cash provided by operating activities in the first six months of the consolidated fiscal year under review totaled 1,032 million yen. This reflects the fact that cash inflows, including profit before income taxes of 4,137 million yen and a decrease in inventories of 754 million yen, more than offset outflows including an increase in accounts receivable - trade, and contract assets of 1,485 million yen, a decrease in the provision for bonuses of 832 million yen, and income taxes paid of 939 million yen. This compares to an outflow of 1,179 million yen in the same period of the previous consolidated fiscal year, a swing to an inflow of 1,032

million yen.

(Cash flows from investing activities)

Net cash used in investing activities during the first six months of the consolidated fiscal year under review totaled 463 million yen. This was due to outflows, primarily the purchase of property, plant and equipment of 416 million yen, more than offsetting inflows including proceeds from the sale of investment securities of 70 million yen. This compares to an outflow of 2,191 million yen in the same period of the previous consolidated fiscal year, a decrease in cash used of 1,728 million yen.

(Cash flows from financing activities)

Net cash used in financing activities during the first six months of the consolidated fiscal year under review totaled 1,978 million yen. This was primarily attributable to dividends paid of 1,077 million yen and expenditures for the purchase of treasury shares of 899 million yen, among other items. This compares to an outflow of 818 million yen in the same period of the previous consolidated fiscal year, an increase in cash used of 1,160 million yen.

(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.”

2. Semi-annual Consolidated Financial Statements and Primary Notes

(1) Semi-annual Consolidated Balance Sheet

(Millions of yen)

	As of October 31, 2025	As of April 30, 2026
Assets		
Current assets		
Cash and deposits	13,367	12,175
Notes and accounts receivable - trade, and contract assets	13,547	14,158
Electronically recorded monetary claims - operating	3,999	4,904
Merchandise and finished goods	7,013	6,334
Work in process	2,161	1,934
Raw materials and supplies	1,340	1,520
Other	401	405
Allowance for doubtful accounts	(75)	(81)
Total current assets	41,756	41,352
Non-current assets		
Property, plant and equipment		
Buildings and structures	5,127	5,151
Accumulated depreciation	(2,486)	(2,532)
Buildings and structures, net	2,641	2,618
Machinery, equipment and vehicles	3,342	3,379
Accumulated depreciation	(3,037)	(3,045)
Machinery, equipment and vehicles, net	305	333
Land	4,643	4,751
Construction in progress	83	469
Other	1,232	1,254
Accumulated depreciation	(1,091)	(1,122)
Other, net	140	131
Total property, plant and equipment	7,814	8,305
Intangible assets	75	173
Investments and other assets		
Investment securities	2,202	2,587
Guarantee deposits	837	838
Retirement benefit asset	3,613	3,625
Deferred tax assets	15	5
Other	76	83
Allowance for doubtful accounts	(6)	(6)
Total investments and other assets	6,739	7,133
Total non-current assets	14,629	15,611
Total assets	56,385	56,964

(Millions of yen)

	As of October 31, 2025	As of April 30, 2026
Liabilities		
Current liabilities		
Notes and accounts payable - trade	4,578	5,011
Electronically recorded obligations - operating	1,663	852
Accounts payable - other	854	1,131
Income taxes payable	1,002	1,080
Contract liabilities	1,028	1,065
Provision for bonuses	2,452	1,621
Provision for bonuses for directors (and other officers)	158	86
Allowance for product warranty	435	503
Other	519	499
Total current liabilities	12,693	11,851
Non-current liabilities		
Retirement benefit liability	95	99
Deferred tax liabilities	859	1,181
Other	-	11
Total non-current liabilities	955	1,291
Total liabilities	13,648	13,143
Net assets		
Shareholders' equity		
Share capital	1,061	1,061
Capital surplus	1,483	1,483
Retained earnings	37,169	38,886
Treasury shares	(3)	(903)
Total shareholders' equity	39,711	40,527
Accumulated other comprehensive income		
Valuation difference on available-for-sale securities	1,033	1,307
Deferred gains or losses on hedges	41	19
Foreign currency translation adjustment	878	951
Remeasurements of defined benefit plans	1,071	1,014
Total accumulated other comprehensive income	3,025	3,293
Total net assets	42,737	43,821
Total liabilities and net assets	56,385	56,964

(2) Semi-annual Consolidated Statements of Income and Comprehensive Income

Semi-annual Consolidated Statement of Income

(Millions of yen)

	For the six months ended April 30, 2025	For the six months ended April 30, 2026
Net sales	31,316	30,849
Cost of sales	22,850	22,199
Gross profit	8,466	8,649
Selling, general and administrative expenses	4,754	4,946
Operating profit	3,711	3,703
Non-operating income		
Interest income	5	4
Dividend income	23	31
Rental income	0	0
Foreign exchange gains	-	1
Penalty income	-	55
Other	14	10
Total non-operating income	43	103
Non-operating expenses		
Interest expenses	0	0
Commission expenses	7	9
Guarantee commission	1	1
Foreign exchange losses	16	-
Other	2	1
Total non-operating expenses	28	12
Ordinary profit	3,726	3,794
Extraordinary income		
Gain on sale of non-current assets	64	-
Gain on sale of investment securities	-	54
Gain on reversal of foreign currency translation adjustment	-	296
Total extraordinary income	64	350
Extraordinary losses		
Loss on retirement of non-current assets	-	7
Total extraordinary losses	-	7
Profit before income taxes	3,791	4,137
Income taxes - current	998	1,008
Income taxes - deferred	227	334
Total income taxes	1,225	1,343
Profit	2,565	2,793
Profit attributable to owners of parent	2,565	2,793

Semi-annual Consolidated Statement of Comprehensive Income

(Millions of yen)

	For the six months ended April 30, 2025	For the six months ended April 30, 2026
Profit	2,565	2,793
Other comprehensive income		
Valuation difference on available-for-sale securities	64	273
Deferred gains or losses on hedges	(48)	(21)
Foreign currency translation adjustment	88	72
Remeasurements of defined benefit plans, net of tax	(42)	(57)
Total other comprehensive income	61	267
Comprehensive income	2,627	3,061
Comprehensive income attributable to		
Comprehensive income attributable to owners of parent	2,627	3,061

(3) Semi-annual Consolidated Statement of Cash Flows

(Millions of yen)

	For the six months ended April 30, 2025	For the six months ended April 30, 2026
Cash flows from operating activities		
Profit before income taxes	3,791	4,137
Depreciation	178	155
Increase (decrease) in provision for bonuses	(552)	(832)
Increase (decrease) in provision for bonuses for directors (and other officers)	(57)	(72)
Allowance for product warranty (increase/decrease)	(69)	67
Increase (decrease) in retirement benefit liability	1	3
Decrease (increase) in retirement benefit asset	(16)	(12)
Increase (decrease) in allowance for doubtful accounts	(15)	0
Interest and dividend income	(28)	(35)
Interest expenses	0	0
Foreign exchange losses (gains)	19	(2)
Loss (gain) on sale of non-current assets	(64)	-
Loss (gain) on sale of investment securities	-	(54)
Loss (gain) on reversal of foreign currency translation adjustments	-	(296)
Loss on retirement of non-current assets	-	7
Decrease (increase) in accounts receivable - trade, and contract assets	(1,878)	(1,485)
Decrease (increase) in inventories	(551)	754
Decrease (increase) in advance payments to suppliers	(36)	(26)
Increase (decrease) in trade payables	(2,102)	(388)
Increase (decrease) in accounts payable - other	201	83
Increase (decrease) in contract liabilities	752	32
Increase (decrease) in accrued consumption taxes	215	(26)
Other, net	(74)	(73)
Subtotal	(286)	1,936
Interest and dividends received	28	35
Interest paid	(0)	(0)
Income taxes refund (paid)	(921)	(939)
Net cash provided by (used in) operating activities	(1,179)	1,032

(Millions of yen)

	For the six months ended April 30, 2025	For the six months ended April 30, 2026
Cash flows from investing activities		
Payments into time deposits	(1,300)	-
Proceeds from withdrawal of time deposits	1,300	-
Purchase of property, plant and equipment	(2,191)	(416)
Proceeds from sale of property, plant and equipment	64	-
Purchase of intangible assets	(3)	(112)
Purchase of investment securities	(0)	(0)
Proceeds from sale of investment securities	-	70
Loan advances	-	(4)
Proceeds from collection of loans receivable	1	0
Guarantee deposits (increase)	(81)	2
Other, net	19	(2)
Net cash provided by (used in) investing activities	(2,191)	(463)
Cash flows from financing activities		
Purchase of treasury shares	(0)	(899)
Dividends paid	(818)	(1,077)
Repayments of lease liabilities	-	(1)
Net cash provided by (used in) financing activities	(818)	(1,978)
Effect of exchange rate change on cash and cash equivalents	21	216
Net increase (decrease) in cash and cash equivalents	(4,167)	(1,192)
Cash and cash equivalents at beginning of period	14,933	13,367
Cash and cash equivalents at end of period	10,765	12,175

(4) Notes to Semi-annual 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 Six Months of the Previous Consolidated Fiscal Year (November 1, 2024, to April 30, 2025)

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

(Millions of yen)

	Reportable Segment			Amounts Recorded on the Semi-annual Consolidated Statement of Income
	Machinery & Equipment Business	Chemical Products Business	Total	
Net Sales				
Sales to External Customers	8,837	22,479	31,316	31,316
Internal Sales among Segments or Amount Transferred	—	—	—	—
Total	8,837	22,479	31,316	31,316
Segment Profit	1,886	1,825	3,711	3,711

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

II. First Six Months of the Consolidated Fiscal Year under review (November 1, 2025, to April 30, 2026)

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

(Millions of yen)

	Reportable Segment			Amounts Recorded on the Semi-annual Consolidated Statement of Income
	Machinery & Equipment Business	Chemical Products Business	Total	
Net Sales				
Sales to External Customers	8,840	22,008	30,849	30,849
Internal Sales among Segments or Amount Transferred	—	—	—	—
Total	8,840	22,008	30,849	30,849
Segment Profit	1,873	1,829	3,703	3,703

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