Securities code: 6247 (TSE)

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# Supplementary Materials on Financial Results

## for the First Quarter of the Fiscal Year Ending on March 2027

## (FY2026)

HISAKA WORKS, LTD.

August 7, 2026

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## ■ Summary of Financial Results for the First Quarter of FY2026



## ■ Outlook for FY2026

# Summary of Financial Results for the First Quarter of FY2026

# 1. Summary of Financial Results
## for the First Quarter of FY2026 (YoY Change)

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(Millions of Yen)

| | FY2025 1st Quarter | | FY2026 1st Quarter | | Compared to FY2025 1Q | |
|---|---|---|---|---|---|---|
| | Results | Profit Ratio | Results | Profit Ratio | Inc./Dec. | Rate of Change |
| **Orders Received** | 10,328 | – | **11,113** | – | 784 | 7.6% |
| Overseas Orders Received (Included) | 2,769 | | 3,151 | | 381 | 13.8% |
| **Net Sales** | 9,456 | – | **10,211** | – | 755 | 8.0% |
| Overseas Net Sales (Included) | 1,989 | | 2,539 | | 549 | 27.6% |
| **Operating Profit** | 587 | 6.2% | **798** | 7.8% | 211 | 35.9% |
| **Ordinary Profit** | 775 | 8.2% | **1,101** | 10.8% | 326 | 42.1% |
| **Profit Attributable to Owners of Parent** | 572 | 6.1% | **848** | 8.3% | 275 | 48.1% |

# 2-①. Heat Exchanger Segment Performance

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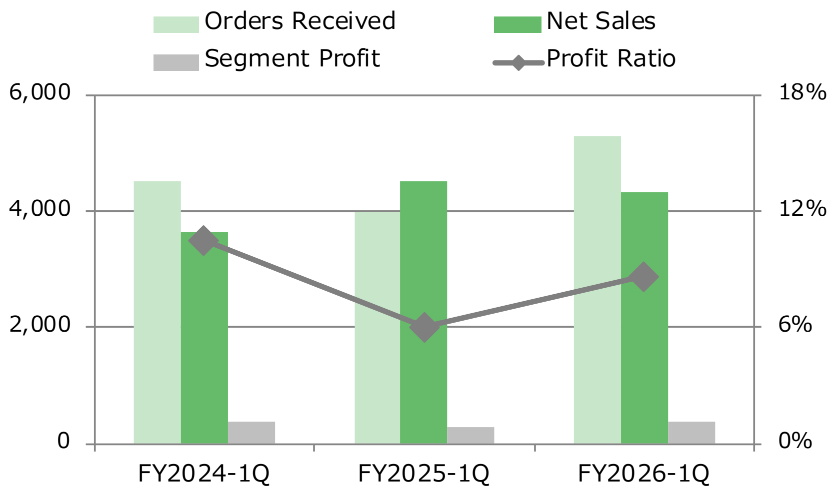
(Millions of Yen)

| | FY2025 1Q Results | FY2026 1Q Results | Compared to FY2025 1Q Inc./Dec. | Compared to FY2025 1Q Rate of Change |
|---|---|---|---|---|
| **Orders Received** | 3,994 | **5,280** | 1,285 | 32.2% |
| Overseas Orders Received(Included) | 1,093 | 1,913 | 820 | 75.0% |
| **Net Sales** | 4,529 | **4,337** | ▲192 | ▲4.2% |
| Overseas Net Sales (Included) | 1,647 | 1,370 | ▲277 | ▲16.8% |
| **Segment Profit** | 273 | **376** | 103 | 38.1% |
| **Profit Ratio** | 6.0% | 8.7% | +2.7pt | |




## Orders Received

- ○ Maintenance services performed well
- ○ Large-scale orders for overseas vessels
- ○ Large-scale parts orders for overseas plants

## Net Sales

- ○ Maintenance services performed well
- × Reactionary decline from a large-scale sales for overseas plants in the same period of the previous year

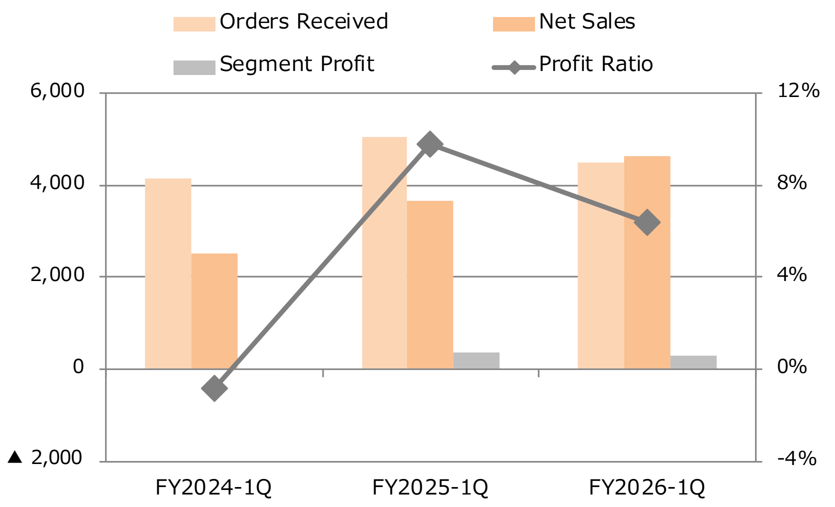
## Segment Profit

- ○ Improvement in sales mix due to growth in maintenance service sales in Japan and overseas

# 2-②. Process Engineering Segment Performance

(Millions of Yen)

| | FY2025 1Q Results | FY2026 1Q Results | Compared to FY2025 1Q Inc./Dec. | Compared to FY2025 1Q Rate of Change |
|---|---|---|---|---|
| **Orders Received** | 5,035 | **4,484** | ▲ 550 | ▲ 10.9% |
| Overseas Orders Received (Included) | 1,547 | 1,149 | ▲ 398 | ▲ 25.8% |
| **Net Sales** | 3,644 | **4,617** | 972 | 26.7% |
| Overseas Net Sales (Included) | 157 | 1,042 | 884 | 560.1% |
| **Segment Profit** | 356 | **295** | ▲ 60 | ▲ 17.1% |
| **Profit Ratio** | 9.8% | 6.4% | ▲3.4pt | |




## Orders Received

- ○ Large orders for food machinery Maintenance services
- ○ Rebound decrease from large overseas orders in the same period of the previous year for pharmaceutical machinery and dyeing/finishing machinery

## Net Sales

- ○ Large-scale sales from multiple major customers in food machinery
- ○ Rebound decrease from large-scale sales in the same period of the previous year in pharmaceutical machinery

## Segment Profit

- ○ Increase in revenue due to higher sales
- × Unfavorable in sales mix

# 2-③. Valve Segment Performance

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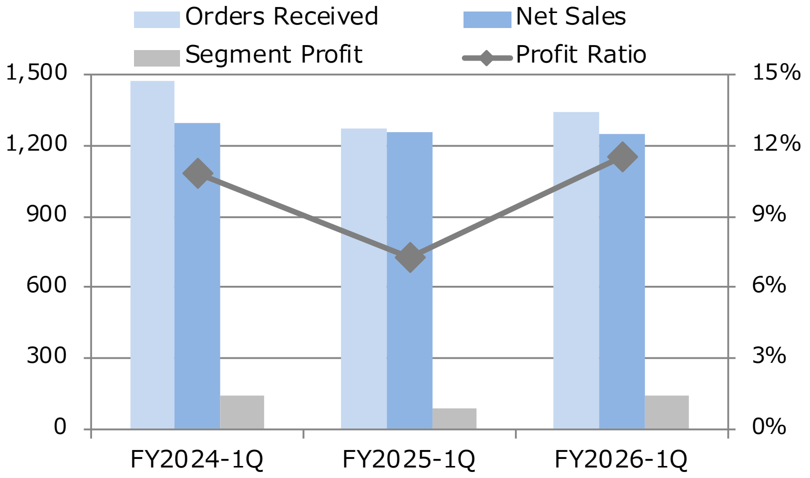
(Millions of Yen)

| | FY2025 1Q Results | FY2026 1Q Results | Compared to FY2025 1Q Inc./Dec. | Rate of Change |
|---|---|---|---|---|
| **Orders Received** | 1,274 | **1,341** | 67 | 5.3% |
| Overseas Orders Received (Included) | 128 | 88 | ▲ 39 | ▲ 31.1% |
| **Net Sales** | 1,258 | **1,250** | ▲ 7 | ▲ 0.6% |
| Overseas Net Sales (Included) | 184 | 127 | ▲ 57 | ▲ 31.2% |
| **Segment Profit** | 92 | **144** | 52 | 56.6% |
| **Profit Ratio** | 7.3% | 11.6% | +4.3pt | |




## Orders Received

○ Orders in the sewage treatment field increased
× The impact of declining investment in the chemical industry led to sluggish orders for the chemical industry

## Net Sales

○ Sales to the semiconductor manufacturing industry and advanced materials industry were strong
× Sales to the chemical industry and confectionery industry were sluggish

## Segment Profit

○ Increase in sales ratio of application-specific valves and other products

# 3-①. Operation Results by Business Segment

## Orders Received , Net Sales (YoY Change)

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(Millions of Yen)

| | FY2025 1st Quarter | | FY2026 1st Quarter | | Compared to FY2025 1Q | |
|---|---|---|---|---|---|---|
| | Results | Composition Ratio | Results | Composition Ratio | Inc./Dec. | Rate of Change |
| Heat Exchanger Segment | 3,994 | 38.7% | 5,280 | 47.5% | 1,285 | 32.2% |
| Process Engineering Segment | 5,035 | 48.8% | 4,484 | 40.3% | ▲ 550 | ▲ 10.9% |
| Valve Segment | 1,274 | 12.3% | 1,341 | 12.1% | 67 | 5.3% |
| Other | 23 | 0.2% | 7 | 0.1% | ▲ 16 | ▲ 70.7% |
| **Orders Received** | **10,328** | 100.0% | **11,113** | 100.0% | **784** | **7.6%** |
| Heat Exchanger Segment | 4,529 | 47.9% | 4,337 | 42.5% | ▲ 192 | ▲ 4.2% |
| Process Engineering Segment | 3,644 | 38.5% | 4,617 | 45.2% | 972 | 26.7% |
| Valve Segment | 1,258 | 13.3% | 1,250 | 12.2% | ▲ 7 | ▲ 0.6% |
| Other | 23 | 0.3% | 7 | 0.1% | ▲ 16 | ▲ 70.7% |
| **Net Sales** | **9,456** | 100.0% | **10,211** | 100.0% | **755** | **8.0%** |

# 3-②. Operation Results by Business Segment

## Operating Profit , Order Backlog (YoY Change)

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(Millions of Yen)

| | FY2025 1st Quarter | | FY2026 1st Quarter | | Compared to FY2025 1Q | |
|---|---|---|---|---|---|---|
| | Results | Composition Ratio | Results | Composition Ratio | Inc./Dec. | Rate of Change |
| Heat Exchanger Segment | 273 | 36.9% | 376 | 46.5% | 103 | 38.1% |
| Process Engineering Segment | 356 | 48.2% | 295 | 36.4% | ▲ 60 | ▲ 17.1% |
| Valve Segment | 92 | 12.5% | 144 | 17.8% | 52 | 56.6% |
| Other | 18 | 2.4% | ▲ 5 | ▲ 0.7% | ▲ 23 | — |
| Subtotal | 740 | 100.0% | 811 | 100.0% | 71 | 9.7% |
| Adjustment amount | ▲ 152 | — | ▲ 13 | — | 139 | — |
| **Operating Profit** | **587** | — | **798** | — | **211** | **35.9%** |
| Heat Exchanger Segment | 7,059 | 25.0% | 8,501 | 32.8% | 1,441 | 20.4% |
| Process Engineering Segment | 19,538 | 69.3% | 15,609 | 60.2% | ▲ 3,928 | ▲ 20.1% |
| Valve Segment | 1,609 | 5.7% | 1,826 | 7.0% | 216 | 13.4% |
| Other | — | — | — | — | — | — |
| **Order Backlog** | **28,207** | 100.0% | **25,937** | 100.0% | **▲ 2,270** | **▲ 8.0%** |

# 4. Assets, Liabilities and Net Assets

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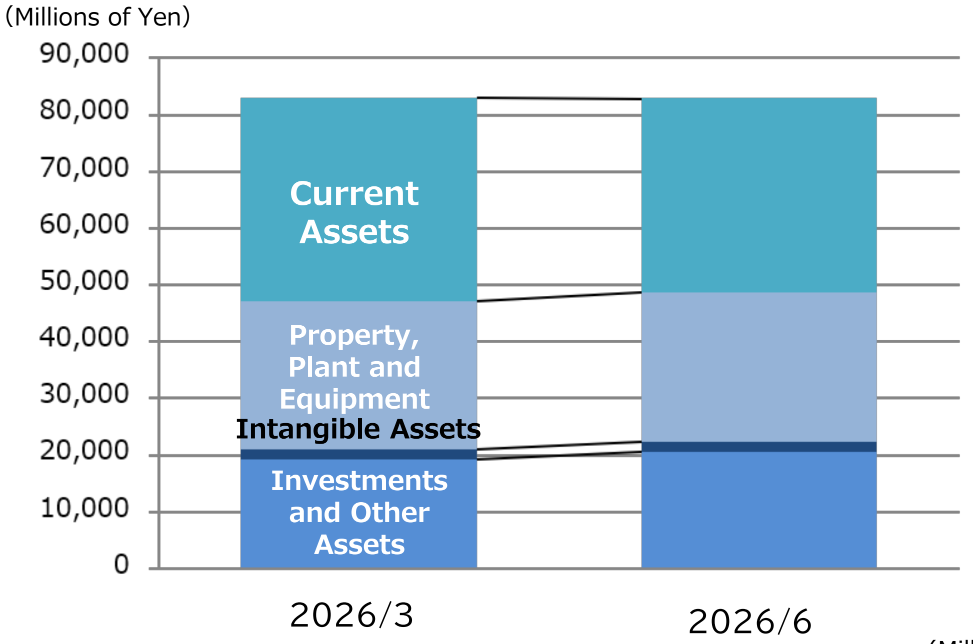


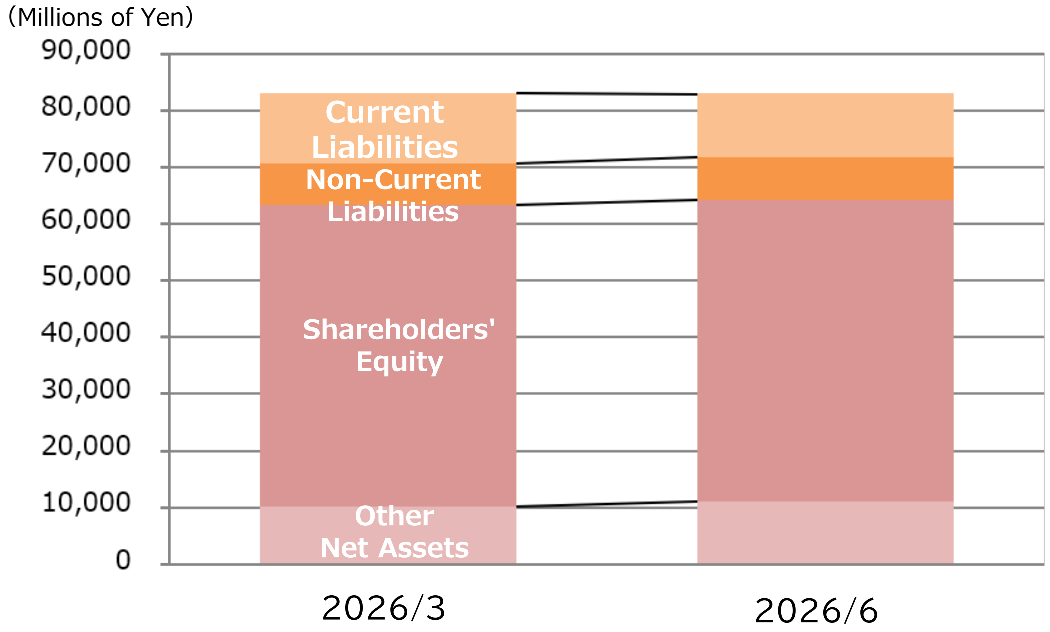


(Millions of Yen)

| | As of the end of March 2026 | As of the end of June 2026 | vs Previous Fiscal Year |
|---|---|---|---|
| Current assets | 35,832 | 34,318 | ▲ 1,513 |
| Property, Plant and Equipment | 26,282 | 26,333 | 50 |
| Intangible Assets | 1,704 | 1,775 | 71 |
| Investments and Other Assets | 19,264 | 20,645 | 1,380 |
| Total Non-Current Assets | 47,250 | 48,753 | 1,503 |
| Total Assets | 83,082 | 83,072 | ▲ 10 |

(Millions of Yen)

| | As of the end of March 2026 | As of the end of June 2026 | vs Previous Fiscal Year |
|---|---|---|---|
| Current Liabilities | 12,363 | 11,215 | ▲ 1,148 |
| Non-Current Liabilities | 7,438 | 7,506 | 68 |
| Total Liabilities | 19,802 | 18,722 | ▲ 1,080 |
| Shareholders' Equity | 53,201 | 53,313 | 111 |
| Other Net Assets | 10,079 | 11,036 | 957 |
| Total Net Assets | 63,280 | 64,350 | 1,069 |
| Total Liabilities and Net Assets | 83,082 | 83,072 | ▲ 10 |

# Outlook for FY2026

# 5-①. First Half Plan Progress

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(Millions of Yen)

| | FY2025 1st Half | | FY2026 1st Half | | Compared to FY2025 1st Half | | FY2026 1st Quarter | |
|---|---|---|---|---|---|---|---|---|
| | Results | Profit Ratio | Forecasts | Profit Ratio | Variance | YoY Change(%) | Results | Achievement Rate |
| Orders Received | 20,259 | — | **21,000** | — | 740 | 3.7% | 11,113 | 52.9% |
| Net Sales | 21,893 | — | **22,000** | — | 106 | 0.5% | 10,211 | 46.4% |
| Operating Profit | 1,822 | 8.3% | **1,700** | 7.7% | ▲122 | ▲6.7% | 798 | 47.0% |
| Ordinary Profit | 1,929 | 8.8% | **1,900** | 8.6% | ▲29 | ▲1.5% | 1,101 | 58.0% |
| Profit Attributable to Owners of Parent | 1,419 | 6.5% | **1,240** | 5.6% | ▲179 | ▲12.6% | 848 | 68.4% |

# 5-②. First Half Plan Progress (By Segment)

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(Millions of yen)

| | FY2025 1st Half | | FY2026 1st Half | | Variance( YoY) | | FY2026 1st Quarter | |
|---|---|---|---|---|---|---|---|---|
| | Aucual | Composition ratio | Forecasts | Composition ratio | | ( % ) | Actual | Achievement Rate |
| Heat Exchanger Segment | 8,029 | 39.6% | 8,900 | 42.4% | 870 | 10.8% | 5,280 | 59.3% |
| Process Engineering Segment | 9,603 | 47.4% | 9,300 | 44.3% | ▲ 303 | ▲ 3.2% | 4,484 | 48.2% |
| Valve Segment | 2,577 | 12.7% | 2,780 | 13.2% | 202 | 7.8% | 1,341 | 48.3% |
| Other | 48 | 0.3% | 20 | 0.1% | ▲ 28 | ▲ 58.6% | 7 | 35.0% |
| **Orders received** | **20,259** | 100.0% | **21,000** | 100.0% | **740** | **3.7%** | **11,113** | **52.9%** |
| Heat Exchanger Segment | 8,694 | 39.7% | 8,800 | 40.0% | 105 | 1.2% | 4,337 | 49.3% |
| Process Engineering Segment | 10,615 | 48.5% | 10,500 | 47.7% | ▲ 115 | ▲ 1.1% | 4,617 | 44.0% |
| Valve Segment | 2,535 | 11.6% | 2,680 | 12.2% | 144 | 5.7% | 1,250 | 46.7% |
| Other | 48 | 0.2% | 20 | 0.1% | ▲ 28 | ▲ 58.6% | 7 | 35.0% |
| **Net sales** | **21,893** | 100.0% | **22,000** | 100.0% | **106** | **0.5%** | **10,211** | **46.4%** |
| Heat Exchanger Segment | 580 | 29.6% | 960 | 53.3% | 379 | 65.4% | 376 | 39.3% |
| Process Engineering Segment | 1,194 | 61.0% | 610 | 33.9% | ▲ 584 | ▲ 48.9% | 295 | 48.5% |
| Valve Segment | 147 | 7.5% | 220 | 12.2% | 72 | 49.0% | 144 | 65.7% |
| Other | 36 | 1.9% | 10 | 0.6% | ▲ 26 | ▲ 73.0% | ▲ 5 | – |
| Subtotal | 1,959 | 100.0% | 1,800 | 100.0% | ▲ 159 | ▲ 8.1% | 811 | 45.1% |
| Adjustment amount | ▲ 136 | — | ▲ 100 | — | 36 | — | ▲ 13 | – |
| **Operating profit** | **1,822** | — | **1,700** | — | **▲ 122** | **▲ 6.7%** | **798** | **47.0%** |

# 6-①. Outlook for FY2026

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(Millions of Yen)

| | FY2025 Full Year Results | FY2025 Full Year Profit Ratio | FY2026 Full Year Forecasts | FY2026 Full Year Profit Ratio | Compared to FY2025 Results Variance | Compared to FY2025 Results YoY Change(%) |
|---|---|---|---|---|---|---|
| **Orders Received** | 42,591 | — | **47,000** | — | 4,408 | 10.4% |
| **Net Sales** | 44,890 | — | **44,000** | — | ▲ 890 | ▲ 2.0% |
| **Operating Profit** | 3,303 | 7.4% | **3,300** | 7.5% | ▲ 3 | ▲ 0.1% |
| **Ordinary Profit** | 3,620 | 8.1% | **3,600** | 8.2% | ▲ 20 | ▲ 0.6% |
| **Profit Attributable to Owners of Parent** | 3,449 | 7.7% | **2,410** | 5.5% | ▲ 1,039 | ▲ 30.1% |

# 6-②. Outlook for FY2026 (By Segment)

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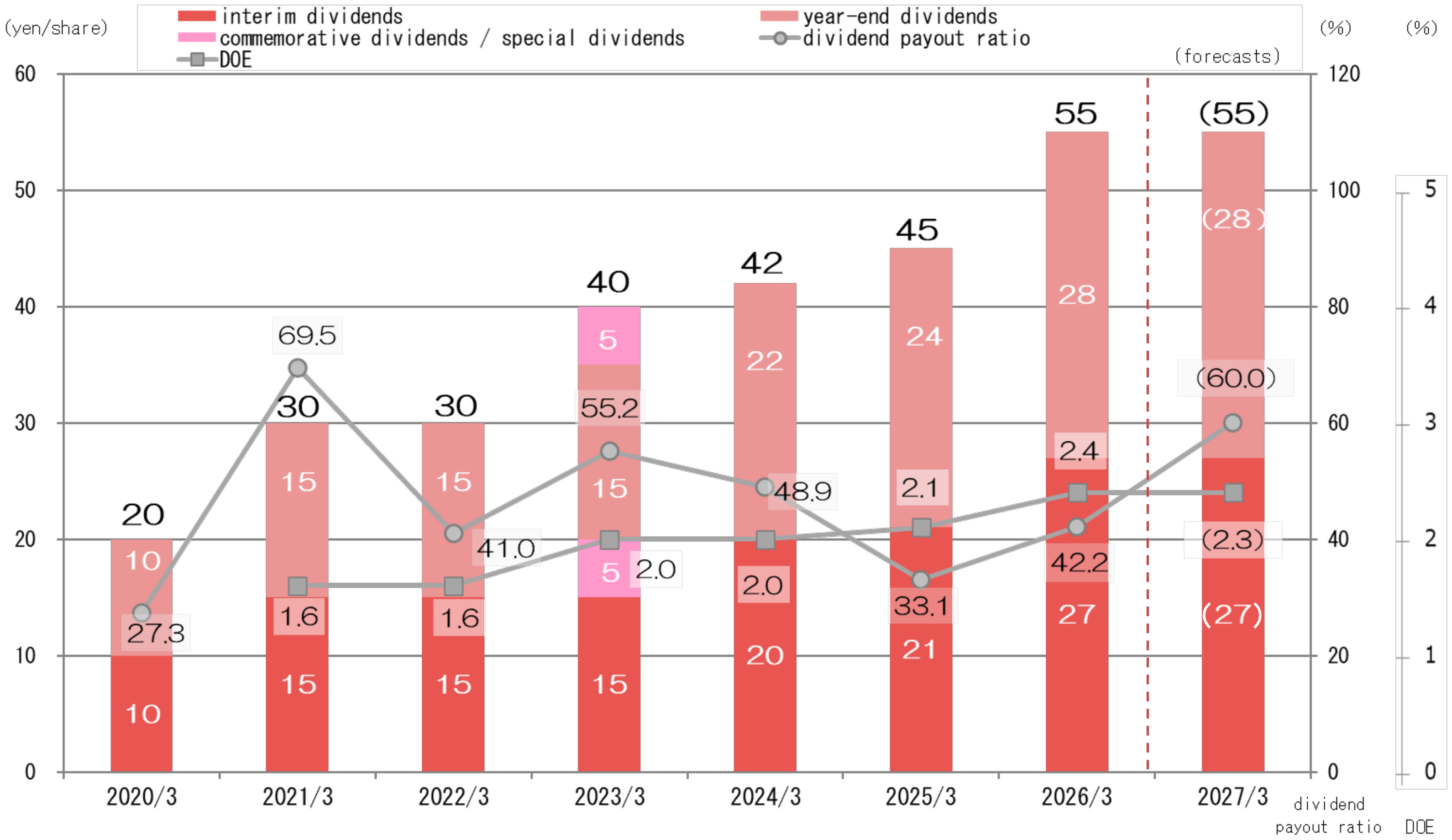
(Millions of yen)

| | FY2025 Full Year Aucual | Composition ratio | FY2026 Full Year Forecasts | Composition ratio | Variance(YoY) | ( % ) |
|---|---|---|---|---|---|---|
| Heat Exchanger Segment | 17,193 | 40.4% | 20,400 | 43.4% | 3,206 | 18.6% |
| Process Engineering Segment | 20,000 | 46.9% | 20,900 | 44.5% | 899 | 4.5% |
| Valve Segment | 5,324 | 12.5% | 5,670 | 12.0% | 345 | 6.5% |
| Other | 72 | 0.2% | 30 | 0.1% | ▲ 42 | ▲ 58.4% |
| **Orders received** | **42,591** | 100.0% | **47,000** | 100.0% | **4,408** | **10.4%** |
| Heat Exchanger Segment | 17,229 | 38.4% | 18,100 | 41.1% | 870 | 5.1% |
| Process Engineering Segment | 22,405 | 49.9% | 20,400 | 46.4% | ▲ 2,005 | ▲ 9.0% |
| Valve Segment | 5,183 | 11.5% | 5,470 | 12.4% | 286 | 5.5% |
| Other | 72 | 0.2% | 30 | 0.1% | ▲ 42 | ▲ 58.4% |
| **Net sales** | **44,890** | 100.0% | **44,000** | 100.0% | **▲ 890** | **▲ 2.0%** |
| Heat Exchanger Segment | 988 | 27.9% | 1,830 | 52.3% | 841 | 85.2% |
| Process Engineering Segment | 2,129 | 60.2% | 1,210 | 34.6% | ▲ 919 | ▲ 43.2% |
| Valve Segment | 366 | 10.4% | 450 | 12.8% | 83 | 22.6% |
| Others | 52 | 1.5% | 10 | 0.3% | ▲ 42 | ▲ 80.9% |
| Subtotal | 3,537 | 100.0% | 3,500 | 100.0% | ▲ 37 | ▲ 1.1% |
| Adjustment amount | ▲ 234 | — | ▲ 200 | — | 34 | — |
| **Operating profit** | **3,303** | — | **3,300** | — | **▲ 3** | **▲ 0.1%** |

# 7. Dividend Plan






**[Basic Policy on Profit Distribution]**

Our basic policy is to return appropriate profits to our shareholders while strengthening our financial position and management foundation while keeping "fairness" and “impartiality" in mind for all our stakeholders. Specifically, we will strive for continuous and stable dividends with **Consolidated Dividend on Equity (DOE) of 2.0% or more**, taking into account consolidated net assets and consolidated results, while balancing retained earnings.

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HISAKA WORKS, LTD.

**Origin of the company name**
The name **HISAKA** derives from "**日** (HI)" from Japan and "**阪**(SAKA)" from Osaka , incorporating the desire to be a vibrant company like Osaka , a city synonymous with commerce in Japan

**Origin of logo mark**
The design is a combination of the Japanese character "**日**" which stands for Japan, and "**S**" for stainless steel. The circular design signifies maturity, reflecting our aspiration from both our employees and products to grow and evolve with rich human qualities.