Nine Months Ended September 30, 2026

Supplementary Materials for Financial Results

November 5, 2026

EBARA JITSUGYO CO., LTD.

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Summary

Market Condition

- Demand for renewal and development of water infrastructure facilities due to their aging, as well as for disaster prevention and mitigation, remains strong
- Demand remains strong in the private sector due to facility renewal of domestic plants
- Demand from the semiconductor industry continued to grow

Financial Highlights for Q3

- Both net sales and operating profit decreased year-on-year (net sales decreased by approximately 0.8 bn yen and operating profit decreased by approximately 0.02 bn yen)
- Net sales in Engineering business decreased by approximately 2.1 bn yen year-on-year due to delays in construction resulting from typhoons and torrential rains, among others
- Orders received increased by approximately 6.0 bn yen and orders backlog increased by approximately 9.2 bn yen year-on-year

FY2026 Business Plan

- No change in business plan, maintaining net sales of 44.0 bn yen and operating profit of 6.3 bn yen
- Delays in construction in Engineering business are expected to be resolved in the fourth quarter

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FY2026 Q3
Financial Results Overview

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Q3 Results Highlights

Market Condition

- Demand for renewal and development of water infrastructure facilities due to their aging, as well as for disaster prevention and mitigation, remains strong
- Demand remains strong in the private sector due to facility renewal of domestic plants
- Demand related to semiconductors continued to grow

*All comparisons are year-on-year

Net Sales

28.40bn yen
(0.84bn yen↘ / 2.9%↘)

- Net sales in Trading and Manufacturing businesses increased
- It decreased in Engineering business

Orders Received

35.34bn yen
(5.99bn yen↗ / 20.4%↗)

- Orders received increased significantly in Manufacturing business
- It also increased in Engineering and Trading businesses

Gross Profit

10.13bn yen
(0.26bn yen↗ / 2.6%↗)

- Gross profit in Trading and Manufacturing businesses increased
- It decreased in Engineering business

Orders Backlog

43.07bn yen
(9.22bn yen↗ / 27.3%↗)

- Orders backlog increased significantly in Manufacturing business
- It also increased in Engineering and Trading businesses

Operating Profit

4.28bn yen
(0.02bn yen↘/0.5%↘)

- Operating profit decreased due to an increase in SG&A expenses, mainly personnel expenses

Ordinary Profit

4.45bn yen
(0.00bn yen↘ / 0.2%↘)

Profit

3.07bn yen
(0.03bn yen↗ / 1.2%↗)

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Q3 Performance

(Unit: mn yen)	FY2024 Q3	Ratio (%)	FY2025 Q3	Ratio (%)	FY2026 Q3	Ratio (%)	Year-on-Year Change (%)	Year-on-Year Change
Net Sales	26,600	100.0	29,256	100.0	**28,407**	100.0	- 2.9	- 849
Gross Profit	8,508	31.9	9,872	33.7	**10,133**	35.7	+2.6	+261
SG&A Expenses	5,476	20.5	5,563	19.0	**5,846**	20.6	+5.1	+283
Operating Profit	3,031	11.3	4,308	14.7	**4,287**	15.1	- 0.5	- 21
Ordinary Profit	3,175	11.9	4,464	15.3	**4,455**	15.7	- 0.2	- 9
Profit	2,174	8.1	3,037	10.4	**3,072**	10.8	+1.2	+35
Orders Received	30,271	-	29,353	-	**35,344**	-	+20.4	+5,991
Orders Backlog	35,092	-	33,846	-	**43,072**	-	+27.3	+9,226

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Q3 Results Trends by Segment

(Unit: mn yen)		FY2024 Q3	FY2025 Q3	FY2026 Q3	Year-on-Year	
					Change (%)	Change
Manufacturing	Orders Received	5,473	5,558	**9,944**	+ 78.9	+ 4,386
	Net Sales	4,921	5,628	**5,967**	+ 6.0	+ 339
	Gross Profit	2,041	2,287	**2,530**	+ 10.6	+ 243
Engineering	Orders Received	15,889	14,500	**15,261**	+ 5.2	+ 761
	Net Sales	13,505	15,869	**13,730**	- 13.5	- 2,139
	Gross Profit	4,289	5,309	**4,825**	- 9.1	- 484
Trading	Orders Received	8,908	9,294	**10,139**	+ 9.1	+ 845
	Net Sales	8,174	7,758	**8,710**	+ 12.3	+ 952
	Gross Profit	2,178	2,275	**2,778**	+ 22.1	+ 503

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Q3 Results by Segment (Year-on-Year)

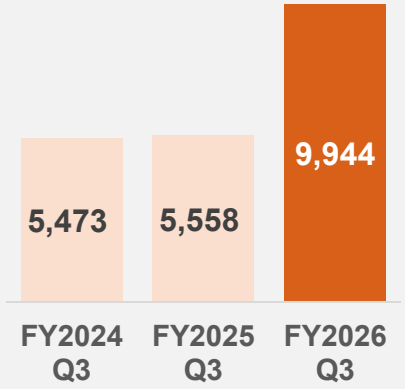
Manufacturing

(Unit: mn yen)

Orders Received

+ 4.38bn yen

(+ 78.9%)



Field	FY2024 Q3	FY2025 Q3	FY2026 Q3	Change
Measuring	984	1,523	2,067	+ 544
Energy-saving/ creating	904	662	433	- 229
Deodorizing	1,499	1,133	1,735	+ 602
Water treatment plants	1,889	1,981	5,033	+ 3,052
Medical	195	257	674	+ 417

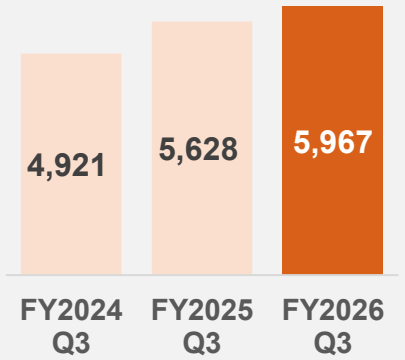
Change factors

- Orders for ozone monitors for the semiconductor industry increased in the measuring field
- It increased due to a large-scale order for land-based aquaculture equipment (worth 2.7 bn yen) in the water treatment plants field
- Orders for sanitary equipment used by public agencies grew in the medical field

Net Sales

+ 0.33bn yen

(+ 6.0%)



Field	FY2024 Q3	FY2025 Q3	FY2026 Q3	Change
Measuring	1,211	1,241	1,449	+ 208
Energy-saving/ creating	745	556	350	- 206
Deodorizing	962	1,300	1,494	+ 194
Water treatment plants	1,773	2,189	2,463	+ 274
Medical	227	340	210	- 130

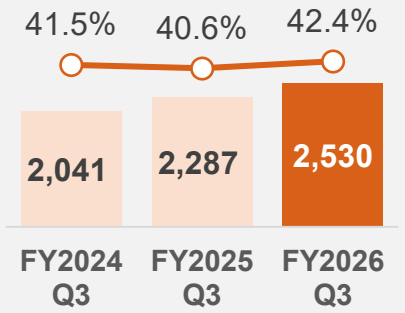
Change factors

- Sales of ozone monitors for the semiconductor industry increased in the measuring field
- Sales in the energy-saving/creating field decreased due to the transfer of the turbo blower business
- Sales related to plant drainage facilities increased in the water treatment plants field

Gross Profit

+ 0.24bn yen

(+ 10.6%)



- Gross profit increased in line with an increase in net sales

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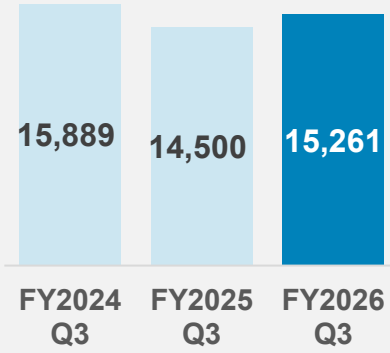
Q3 Results by Segment (Year-on-Year)

Engineering

(Unit: mn yen)

Orders Received

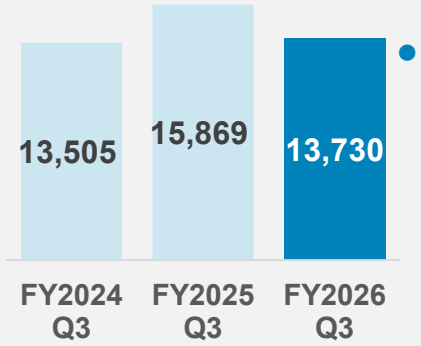
+ 0.76bn yen
(+ 5.2%)



- Orders received increased due to strong demand for renewal and development of aged facilities and for disaster prevention and mitigation

Net Sales

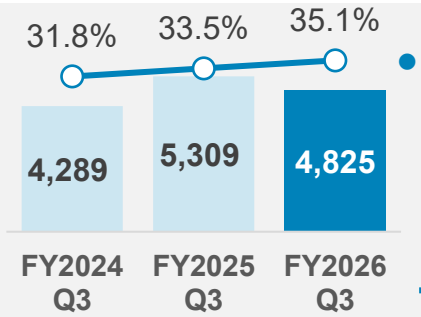
- 2.13bn yen
(- 13.5%)



- Net sales decreased due to delays in construction resulting from typhoons and torrential rains, among others

Gross Profit

- 0.48bn yen
(- 9.1%)



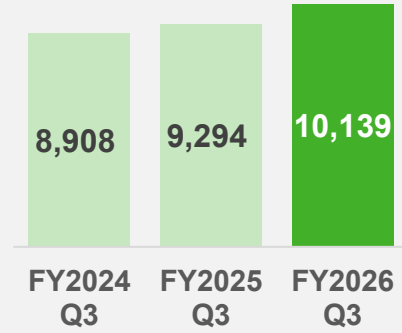
- Gross profit decreased in line with a decrease in net sales

Trading

(Unit: mn yen)

Orders Received

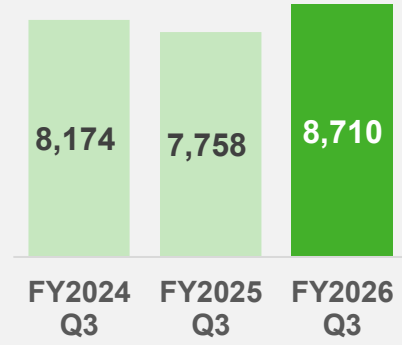
+ 0.84bn yen
(+ 9.1%)



- Orders received increased on the back of strong domestic demand for capital investment (in the manufacturing and other industries)

Net Sales

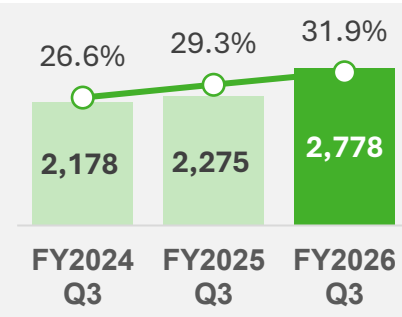
+ 0.95bn yen
(+ 12.3%)



- Net sales increased on the back of strong domestic demand for capital investment (in the manufacturing and other industries)

Gross Profit

+ 0.50bn yen
(+ 22.1%)



- Gross profit increased in line with an increase in net sales

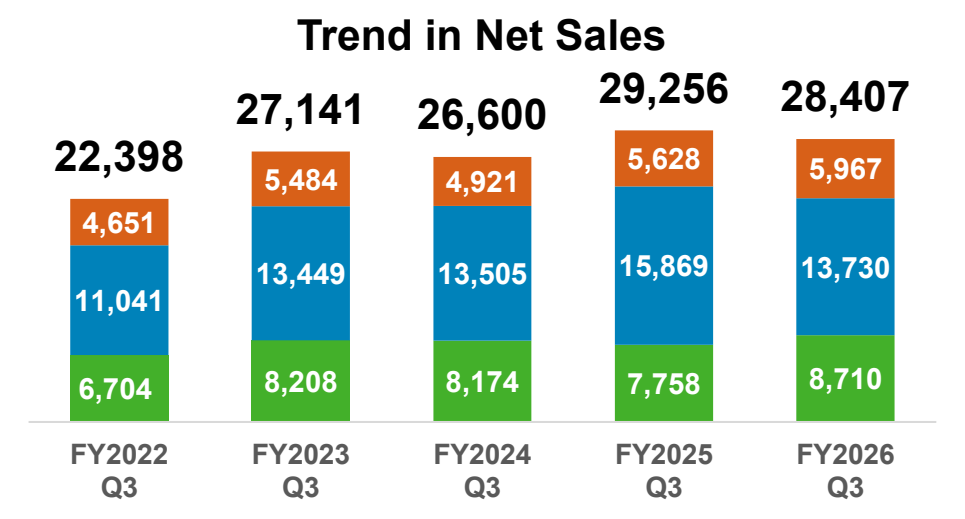
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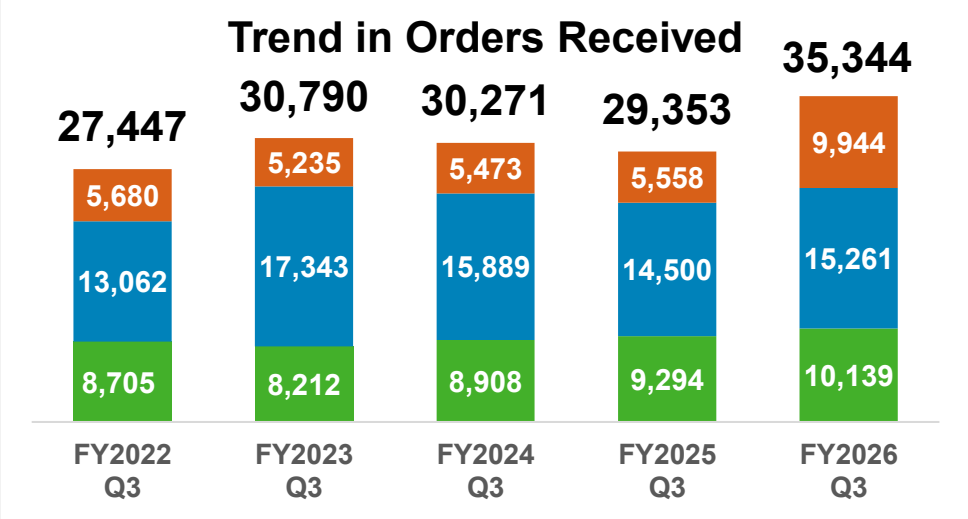
Trends in Net Sales, Gross Profit, Orders Received, and Orders Backlog

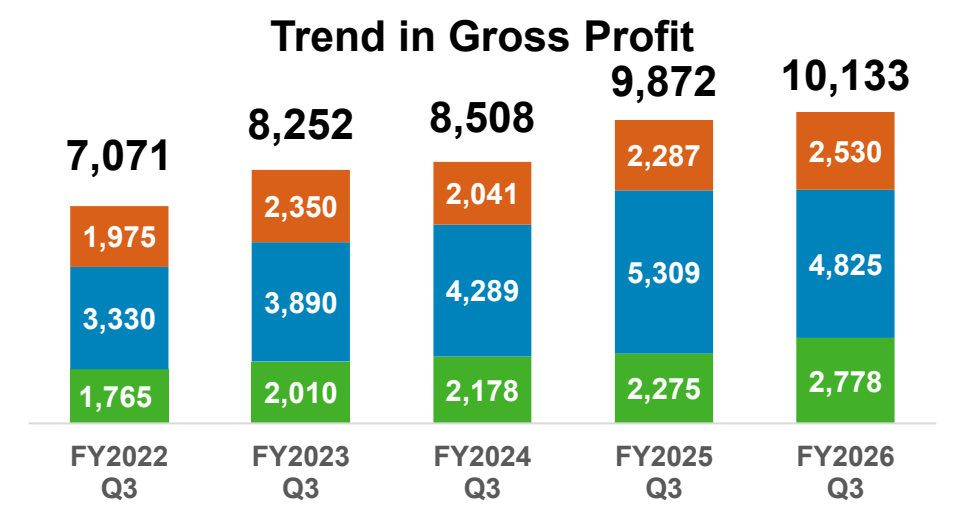
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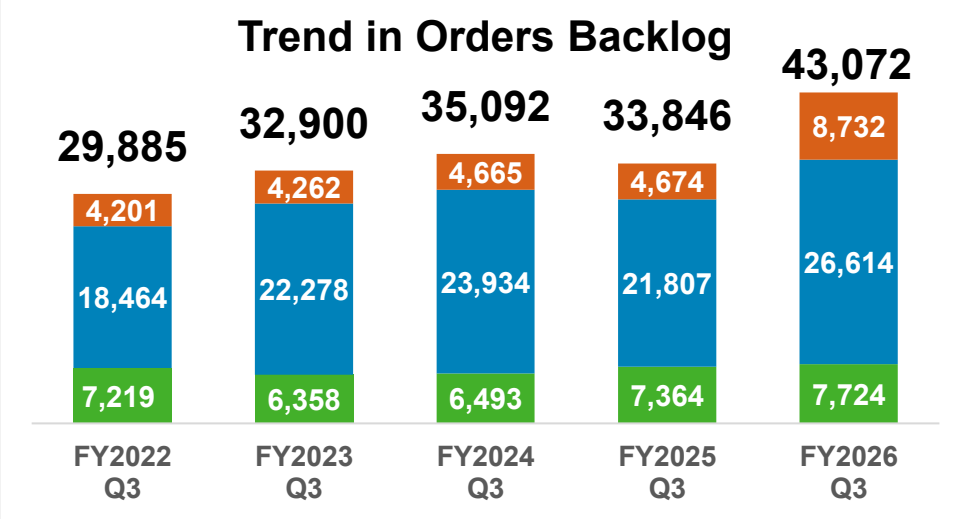
■ Manufacturing ■ Engineering ■ Trading

(Unit: mn yen)









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FY2026 Business Plan

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FY2026 Business Plan

No change in business plan

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- Market conditions remain strong in both the public and private sectors, and we recognize that the favorable market conditions will continue in the future
- Delays in construction in Engineering business are expected to be resolved in the fourth quarter
- Plan to increase SG&A expenses in response to rising labor costs and higher R&D expenses stemming from active development investment
- The impact of longer lead times and higher prices for certain materials due to the situation in the Middle East and other factors remains limited

(Unit: mn yen)	FY2024 Results		FY2025 Results		FY2026 Plan		Year-on-Year	
		Ratio (%)		Ratio (%)		Ratio (%)	Change (%)	Change
Net Sales	37,503	100.0	41,211	100.0	**44,000**	100.0	+ 6.8	+ 2,789
Gross Profit	11,727	31.3	13,927	33.8	**14,200**	32.3	+ 2.0	+ 273
SG&A Expenses	7,475	19.9	7,806	18.9	**7,900**	18.0	+ 1.2	+ 94
Operating Profit	4,251	11.3	6,121	14.9	**6,300**	14.3	+ 2.9	+ 179
Ordinary Profit	4,443	11.8	6,316	15.3	**6,500**	14.8	+ 2.9	+ 184
Profit	3,157	8.4	4,384	10.6	**4,500**	10.2	+ 2.6	+ 116
Orders Received	39,833	-	43,598	-	**46,000**	-	+ 5.5	+ 2,402
Orders Backlog	33,750	-	36,136	-	**38,136**	-	+ 5.5	+ 2,000

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Q3 Results Trends by Segment

(Unit: mn yen)		FY2022 Q3		FY2023 Q3		FY2024 Q3		FY2025 Q3		FY2026 Q3	
		Result	YoY	Result	YoY	Result	YoY	Result	YoY	Result	YoY
Orders received	Measuring	1,564	+31.6%	1,368	-12.5%	984	-28.1%	1,523	+54.8%	2,067	+35.7%
	Energy-saving/ creating	679	-19.6%	765	+12.7%	904	+18.3%	662	-26.8%	433	-34.6%
	Deodorizing	839	-13.9%	1,109	+32.2%	1,499	+35.2%	1,133	-24.4%	1,735	+53.1%
	Water treatment plants	1,600	+43.2%	1,535	-4.1%	1,889	+23.1%	1,981	+4.9%	5,033	+154.1%
	Medical	998	-23.5%	458	-54.1%	195	-57.3%	257	+31.8%	674	+162.3%
	Manufacturing	5,680	+4.6%	5,235	-7.8%	5,473	+4.6%	5,558	+1.5%	9,944	+78.9%
	Engineering	13,062	-4.1%	17,343	+32.8%	15,889	-8.4%	14,500	-8.7%	15,261	+5.2%
	Trading	8,705	+10.5%	8,212	-5.7%	8,908	+8.5%	9,294	+4.3%	10,139	+9.1%
	Total	**27,447**	**+1.9%**	**30,790**	**+12.2%**	**30,271**	**-1.7%**	**29,353**	**-3.0%**	**35,344**	**+ 20.4%**
Net sales	Measuring	1,040	-3.8%	1,247	+19.9%	1,211	-2.8%	1,241	+2.5%	1,449	+16.8%
	Energy-saving/ creating	467	-3.9%	1,163	+149.0%	745	-35.9%	556	-25.4%	350	-37.1%
	Deodorizing	923	+25.7%	899	-2.6%	962	+7.1%	1,300	+35.1%	1,494	+14.9%
	Water treatment plants	1,388	-14.2%	1,567	+12.9%	1,773	+13.2%	2,189	+23.5%	2,463	+12.5%
	Medical	833	-73.5%	608	-27.0%	227	-62.6%	340	+49.8%	210	-38.2%
	Manufacturing	4,651	-34.2%	5,484	+17.9%	4,921	-10.3%	5,628	+14.4%	5,967	+6.0%
	Engineering	11,041	+5.4%	13,449	+21.8%	13,505	+0.4%	15,869	+17.5%	13,730	-13.5%
	Trading	6,704	-1.2%	8,208	+22.4%	8,174	-0.4%	7,758	-5.1%	8,710	+12.3%
	Total	**22,398**	**-8.0%**	**27,141**	**+21.2%**	**26,600**	**-2.0%**	**29,256**	**+10.0%**	**28,407**	**-2.9%**
Gross profit	Manufacturing	1,975	-38.0%	2,350	+19.0%	2,041	-13.2%	2,287	+12.1%	2,530	+10.6%
	Engineering	3,330	+1.5%	3,890	+16.8%	4,289	+10.2%	5,309	+23.8%	4,825	-9.1%
	Trading	1,765	+3.5%	2,010	+13.9%	2,178	+8.3%	2,275	+4.5%	2,778	+22.1%
	Total	**7,071**	**-13.5%**	**8,252**	**+16.7%**	**8,508**	**+3.1%**	**9,872**	**+16.0%**	**10,133**	**+2.6%**
Selling, general and administrative expenses		4,880	+2.1%	5,272	+8.0%	5,476	+3.9%	5,563	+1.6%	5,846	+5.1%
Operating profit		**2,190**	**-35.4%**	**2,980**	**+36.0%**	**3,031**	**+1.7%**	**4,308**	**+42.1%**	**4,287**	**-0.5%**
Non-operating profit		179		175		186		212		248	
Non-operating expenses		49		80		42		56		80	
Ordinary profit		**2,321**	**-33.2%**	**3,074**	**+32.4%**	**3,175**	**+3.3%**	**4,464**	**+40.6%**	**4,455**	**-0.2%**
Extraordinary income		140		-		-		1		-	
Extraordinary losses		21		-		0		61		3	
Profit before income taxes		**2,440**	**-35.6%**	**3,074**	**+26.0%**	**3,175**	**+3.3%**	**4,404**	**+38.7%**	**4,452**	**+1.0%**
Profit		**1,722**	**-35.0%**	**2,129**	**+23.6%**	**2,174**	**+2.1%**	**3,037**	**+39.7%**	**3,072**	**+1.2%**

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Results Trends by Segment

		FY2022		FY2023		FY2024		FY2025		FY2026	
(Unit: mn yen)		Result	YoY	Result	YoY	Result	YoY	Result	YoY	Plan	YoY
Orders received	Measuring	1,908	+11.1%	1,682	-11.8%	1,289	-23.4%	2,060	+59.8%	2,100	+1.9%
	Energy-saving/ creating	1,120	+51.6%	1,018	-9.1%	922	-9.4%	851	-7.7%	900	+5.8%
	Deodorizing	1,264	+5.6%	1,622	+28.3%	1,908	+17.6%	1,464	-23.3%	1,500	+2.5%
	Water treatment plants	2,228	+5.6%	2,328	+4.5%	3,281	+40.9%	2,797	-14.8%	5,500	+96.6%
	Medical	1,106	-25.1%	605	-45.3%	343	-43.3%	343	0.0%	500	+45.8%
	Manufacturing	7,626	+5.3%	7,255	-4.9%	7,743	+6.7%	7,517	-2.9%	10,500	+39.7%
	Engineering	16,349	-6.2%	20,835	+27.4%	20,500	-1.6%	24,358	+18.8%	23,000	-5.6%
	Trading	10,667	+3.2%	10,360	-2.9%	11,589	+11.9%	11,721	+1.1%	12,500	+6.6%
	Total	**34,643**	**-1.1%**	**38,452**	**+11.0%**	**39,833**	**+3.6%**	**43,598**	**+9.5%**	**46,000**	**+5.5%**
Net sales	Measuring	1,350	-10.8%	1,792	+32.7%	1,693	-5.5%	1,694	+0.1%	2,000	+18.1%
	Energy-saving/ creating	637	+8.0%	1,503	+135.9%	1,005	-33.1%	840	-16.4%	900	+7.1%
	Deodorizing	1,252	+22.4%	1,403	+12.1%	1,350	-3.7%	1,646	+21.9%	1,500	-8.9%
	Water treatment plants	2,060	+1.3%	2,251	+9.3%	2,676	+18.9%	2,904	+8.5%	3,200	+10.2%
	Medical	989	-70.9%	705	-28.7%	385	-45.4%	421	+9.4%	500	+18.8%
	Manufacturing	6,288	-26.6%	7,654	+21.7%	7,111	-7.1%	7,506	+5.6%	8,100	+7.9%
	Engineering	14,408	-1.9%	17,671	+22.6%	18,872	+6.8%	22,450	+19.0%	23,600	+5.1%
	Trading	9,532	+3.2%	10,954	+14.9%	11,520	+5.2%	11,254	-2.3%	12,300	+9.3%
	Total	**30,229**	**-6.9%**	**36,280**	**+20.0%**	**37,503**	**+3.4%**	**41,211**	**+9.9%**	**44,000**	**+6.8%**
Gross profit	Manufacturing	2,580	-32.2%	3,260	+26.4%	2,871	-11.9%	3,119	+8.7%	3,250	+4.2%
	Engineering	4,234	-3.8%	5,201	+22.8%	5,682	+9.3%	7,532	+32.6%	7,600	+0.9%
	Trading	2,467	+8.1%	2,680	+8.6%	3,173	+18.4%	3,274	+3.2%	3,350	+2.3%
	Total	**9,282**	**-11.5%**	**11,142**	**+20.0%**	**11,727**	**+5.2%**	**13,927**	**+18.8%**	**14,200**	**+2.0%**
Selling, general and administrative expenses		6,525	+0.3%	7,117	+9.1%	7,475	+5.0%	7,806	+4.4%	7,900	+1.2%
Operating profit		**2,756**	**-30.8%**	**4,025**	**+46.0%**	**4,251**	**+5.6%**	**6,121**	**+44.0%**	**6,300**	**+2.9%**
Non-operating profit		241		241		255		287		300	
Non-operating expenses		68		103		63		92		100	
Ordinary profit		**2,929**	**-28.7%**	**4,164**	**+42.1%**	**4,443**	**+6.7%**	**6,316**	**+42.2%**	**6,500**	**+2.9%**
Extraordinary income		140		201		116		103		-	
Extraordinary losses		21		0		20		258		-	
Profit before income taxes		**3,048**	**-30.6%**	**4,365**	**+43.2%**	**4,539**	**+4.0%**	**6,161**	**+35.7%**	**6,500**	**+5.5%**
Profit		**2,169**	**+31.3%**	**3,141**	**+44.8%**	**3,157**	**+0.5%**	**4,384**	**+38.8%**	**4,500**	**+2.6%**

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心地よい環境を、未来へつなぐ。

Ebatens

This presentation contains descriptions about our future performance. These descriptions do not warranty future performance and entail risks and uncertainties. Please note that future performance can differ from the forecast values due to factors such as changes in the management environment. The purpose of this presentation is only to provide information and not to solicit business deals.

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