Note: This document has been translated from a part of 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.

November 13, 2026

Consolidated Financial Results for the Nine Months Ended September 30, 2026 (Under Japanese GAAP)

Company name: RS Technologies Co., Ltd.
Listing: Tokyo Stock Exchange
Securities code: 3445
URL: https://www.rs-tec.jp
Representative: Nagayoshi Ho CEO
Inquiries: Kiyohide Tomatsu Director
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Scheduled date to commence dividend payments: -
Preparation of supplementary material on financial results: Yes
Holding of financial results briefing: None

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

1. Consolidated financial results for the nine months ended September 30, 2026 (from January 1, 2026 to September 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	
Nine months ended	Millions of yen	%	Millions of yen	%	Millions of yen	%	Millions of yen	%
September 30, 2026	65,021	11.0	12,599	13.9	13,276	10.5	7,917	18.7
September 30, 2025	58,583	31.5	11,062	14.4	12,018	8.5	6,669	19.2

Note: Comprehensive income For the nine months ended September 30, 2026: ¥ 17,032 million [218.1%]
For the nine months ended September 30, 2025: ¥ 5,355 million [(48.7) %]

	Basic earnings per share	Diluted earnings per share
Nine months ended	Yen	Yen
September 30, 2026	297.86	297.26
September 30, 2025	252.22	251.19

(2) Consolidated financial position

	Total assets	Net assets	Equity-to-asset ratio
As of	Millions of yen	Millions of yen	%
September 30, 2026	236,617	184,781	38.8
December 31, 2025	205,222	153,331	39.1

Reference: Equity
As of September 30, 2026: ¥ 91,703 million
As of December 31, 2025: ¥ 80,151 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 December 31, 2025	-	0.00	-	45.00	45.00
Fiscal year ending December 31, 2026	-	0.00	-		
Fiscal year ending December 31, 2026 (Forecast)				55.00	55.00

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

Note: Breakdown of the third quarter dividend for the fiscal year ending December 31, 2026 :

Commemorative dividend - yen

Special dividend - yen

3. Consolidated financial result forecasts for the fiscal year ending December 31, 2026 (from January 1, 2026 to December 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	84,000	9.5	15,400	7.8	17,200	3.4	10,000	7.6	376.54

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: 2 companies(Guojing Semiconductor Materials (Baotou) Co., Ltd.
Anhui Jinglong Semiconductor Technology Co., Ltd.)

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 September 30, 2026	26,597,800 shares
As of December 31, 2025	26,558,502 shares

(ii) Number of treasury shares at the end of the period

As of September 30, 2026	1,190 shares
As of December 31, 2025	1,142 shares

(iii) Average number of shares outstanding during the period (cumulative from the beginning of the fiscal year)

Nine months ended September 30, 2026	26,580,688 shares
Nine months ended September 30, 2025	26,444,124 shares

* 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

The forward-looking statements, in this document are based on the current information the Company has and the presupposition that they are rational, and that actual business performance may be significantly different.

Quarterly Consolidated Financial Statements and Primary Notes

Quarterly Consolidated Balance Sheet

(Millions of yen)

	As of December 31, 2025	As of September 30, 2026
Assets		
Current assets		
Cash and deposits	96,771	98,931
Notes and accounts receivable - trade	22,322	26,512
Merchandise and finished goods	5,677	5,312
Work in process	2,255	3,239
Raw materials and supplies	5,033	4,649
Other	3,397	3,552
Allowance for doubtful accounts	(103)	(122)
Total current assets	135,354	142,076
Non-current assets		
Property, plant and equipment		
Buildings and structures, net	16,911	17,781
Machinery, equipment and vehicles, net	22,030	24,949
Other, net	6,217	13,230
Construction in progress	4,326	15,819
Total property, plant and equipment	49,485	71,781
Intangible assets		
Other	669	697
Total intangible assets	669	697
Investments and other assets		
Investment securities	17,615	18,970
Distressed receivables	0	0
Other	2,097	3,091
Allowance for doubtful accounts	(0)	(0)
Total investments and other assets	19,712	22,062
Total non-current assets	69,867	94,540
Total assets	205,222	236,617
Liabilities		
Current liabilities		
Notes and accounts payable - trade	9,890	11,262
Short-term borrowings	3,700	400
Current portion of long-term borrowings	2,930	2,428
Accounts payable - other	9,276	9,587
Income taxes payable	1,571	2,364
Provision for bonuses	931	1,014
Other	2,985	3,372
Total current liabilities	31,286	30,428
Non-current liabilities		
Long-term borrowings	14,135	7,612
Provision for retirement benefits for directors (and other officers)	3	4
Retirement benefit liability	10	8
Deferred tax liabilities	3,715	4,650
Other	2,740	9,129
Total non-current liabilities	20,605	21,406
Total liabilities	51,891	51,835

(Millions of yen)

	As of December 31, 2025	As of September 30, 2026
Net assets		
Shareholders' equity		
Share capital	5,860	5,931
Capital surplus	15,913	18,081
Retained earnings	48,010	54,732
Treasury shares	(2)	(2)
Total shareholders' equity	69,782	78,743
Accumulated other comprehensive income		
Valuation difference on available-for-sale securities	971	1,963
Foreign currency translation adjustment	9,398	10,996
Total accumulated other comprehensive income	10,369	12,959
Share acquisition rights	63	51
Non-controlling interests	73,116	93,026
Total net assets	153,331	184,781
Total liabilities and net assets	205,222	236,617

Quarterly Consolidated Statements of Income and Comprehensive Income

Quarterly Consolidated Statement of Income

For the Nine-Month Period

(Millions of yen)

	For the nine months ended September 30, 2025	For the nine months ended September 30, 2026
Net sales	58,583	65,021
Cost of sales	40,574	44,839
Gross profit	18,008	20,182
Selling, general and administrative expenses	6,945	7,582
Operating profit	11,062	12,599
Non-operating income		
Interest income	1,061	918
Foreign exchange gains	-	21
Subsidy income	1,152	882
Other	146	174
Total non-operating income	2,360	1,996
Non-operating expenses		
Interest expenses	131	245
Share of loss of entities accounted for using equity method	780	996
Foreign exchange losses	462	-
Other	30	78
Total non-operating expenses	1,404	1,319
Ordinary profit	12,018	13,276
Extraordinary income		
Gain on bargain purchase	367	1,585
Total extraordinary income	367	1,585
Extraordinary losses		
Loss on retirement of non-current assets	118	-
Total extraordinary losses	118	-
Profit before income taxes	12,268	14,861
Income taxes - current	2,812	3,530
Income taxes - deferred	425	367
Total income taxes	3,238	3,898
Profit	9,029	10,963
Profit attributable to non-controlling interests	2,360	3,045
Profit attributable to owners of parent	6,669	7,917

Quarterly Consolidated Statement of Comprehensive Income

For the Nine-Month Period

(Millions of yen)

	For the nine months ended September 30, 2025	For the nine months ended September 30, 2026
Profit	9,029	10,963
Other comprehensive income		
Valuation difference on available-for-sale securities	506	992
Foreign currency translation adjustment	(3,639)	4,390
Share of other comprehensive income of entities accounted for using equity method	(542)	686
Total other comprehensive income	(3,674)	6,069
Comprehensive income	5,355	17,032
Comprehensive income attributable to		
Comprehensive income attributable to owners of parent	5,489	10,507
Comprehensive income attributable to non-controlling interests	(134)	6,524