August 7, 2026

Consolidated Financial Results for the Three Months Ended June 30, 2026 (Under Japanese GAAP)

Company name: Nippon Coke & Engineering Co., Ltd.
Listing: Tokyo Stock Exchange
Securities code: 3315
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Representative: MATSUOKA Hiroaki, President and Representative Director
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Scheduled date to commence dividend payments: -
Preparation of supplementary material on financial results: None
Holding of financial results briefing: None

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

1. Consolidated financial results for the three months ended June 30, 2026 (from April 1, 2026 to June 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	
Three months ended	Millions of yen	%	Millions of yen	%	Millions of yen	%	Millions of yen	%
June 30, 2026	20,193	(16.7)	(263)	-	(641)	-	(696)	-
June 30, 2025	24,243	(5.9)	(740)	-	(808)	-	(1,159)	-

Note: Comprehensive income For the three months ended June 30, 2026: ¥(765) million [-%]
For the three months ended June 30, 2025: ¥(1,090) million [-%]

	Basic earnings per share	Diluted earnings per share
Three months ended	Yen	Yen
June 30, 2026	(2.39)	-
June 30, 2025	(3.98)	-

(2) Consolidated financial position

	Total assets	Net assets	Equity-to-asset ratio
As of	Millions of yen	Millions of yen	%
June 30, 2026	128,285	34,032	26.5
March 31, 2026	126,544	34,797	27.5

Reference: Equity
As of June 30, 2026: ¥34,032 million
As of March 31, 2026: ¥34,797 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 March 31, 2026	-	0.00	-	0.00	0.00
Fiscal year ending March 31, 2027	-				
Fiscal year ending March 31, 2027 (Forecast)					

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

Note: Dividends for the fiscal year ending March 31, 2027 have not yet been decided. We plan to disclose the dividend forecast as soon as it becomes possible.

3. Forecast of consolidated financial results for the fiscal year ending March 31, 2027 (from April 1, 2026 to March 31, 2027)

(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
Six months ending September 30, 2026	45,800	(7.8)	800	54.7	0	-	(800)	-	(2.75)
Fiscal year ending March 31, 2027	101,600	11.2	3,600	493.1	2,000	-	500	-	1.72

Note: Revisions to the earnings forecasts most recently announced: None

* **Notes**

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

(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 June 30, 2026	302,349,449 shares
As of March 31, 2026	302,349,449 shares

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

As of June 30, 2026	11,326,687 shares
As of March 31, 2026	11,326,610 shares

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

Three months ended June 30, 2026	291,022,820 shares
Three months ended June 30, 2025	291,023,644 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, including forecasts of financial results, contained in these materials are based on information currently available to the Company and on certain assumptions deemed to be reasonable. However, the Company makes no guarantee that these forecasts will be achieved. Actual financial results, etc. may differ substantially due to various factors.

For the conditions on which earnings forecasts are predicated and precautions for using earnings forecasts, please refer to "1. Summary of Operating Results, etc. (3) Explanation of Forward-Looking Information such as Consolidated Earnings Forecasts."

Quarterly consolidated balance sheet

(Millions of yen)

	As of March 31, 2026	As of June 30, 2026
Assets		
Current assets		
Cash and deposits	6,392	5,672
Notes and accounts receivable - trade, and contract assets	9,855	10,567
Merchandise and finished goods	10,495	13,828
Work in process	1,136	1,453
Raw materials and supplies	16,736	15,471
Other	800	484
Allowance for doubtful accounts	(22)	(23)
Total current assets	45,395	47,454
Non-current assets		
Property, plant and equipment		
Buildings and structures	25,551	25,586
Accumulated depreciation	(17,517)	(17,688)
Buildings and structures, net	8,034	7,897
Machinery, equipment and vehicles	108,586	109,551
Accumulated depreciation	(76,100)	(77,084)
Machinery, equipment and vehicles, net	32,486	32,466
Land	33,417	33,404
Construction in progress	1,681	1,577
Other	3,032	3,082
Accumulated depreciation	(2,010)	(2,080)
Other, net	1,021	1,002
Total property, plant and equipment	76,640	76,349
Intangible assets		
Other	681	662
Total intangible assets	681	662
Investments and other assets		
Investment securities	1,757	1,690
Deferred tax assets	1,308	1,362
Other	802	806
Allowance for doubtful accounts	(41)	(41)
Total investments and other assets	3,827	3,818
Total non-current assets	81,149	80,830
Total assets	126,544	128,285

(Millions of yen)

	As of March 31, 2026	As of June 30, 2026
Liabilities		
Current liabilities		
Notes and accounts payable - trade	9,604	12,790
Short-term borrowings	37,886	38,736
Income taxes payable	397	107
Provision for bonuses	660	479
Provision for loss on liquidation of subsidiaries and associates	11	11
Provision for loss on orders received	194	110
Other	5,794	5,111
Total current liabilities	54,549	57,347
Non-current liabilities		
Long-term borrowings	29,391	29,347
Retirement benefit liability	2,664	2,557
Provision for retirement benefits for directors (and other officers)	43	-
Provision for environmental measures	4,045	4,045
Other	1,051	955
Total non-current liabilities	37,196	36,906
Total liabilities	91,746	94,253
Net assets		
Shareholders' equity		
Share capital	7,000	7,000
Capital surplus	1,750	1,750
Retained earnings	26,090	25,394
Treasury shares	(1,209)	(1,209)
Total shareholders' equity	33,630	32,934
Accumulated other comprehensive income		
Valuation difference on available-for-sale securities	801	738
Deferred gains or losses on hedges	(0)	(2)
Remeasurements of defined benefit plans	366	361
Total accumulated other comprehensive income	1,166	1,097
Total net assets	34,797	34,032
Total liabilities and net assets	126,544	128,285

Quarterly consolidated statement of income

(Millions of yen)

	Three months ended June 30, 2025	Three months ended June 30, 2026
Net sales	24,243	20,193
Cost of sales	23,284	18,813
Gross profit	959	1,380
Selling, general and administrative expenses	1,699	1,643
Operating loss	(740)	(263)
Non-operating income		
Interest income	5	22
Dividend income	21	37
Subsidy income	158	36
Other	53	13
Total non-operating income	239	109
Non-operating expenses		
Interest expenses	216	298
Other	90	189
Total non-operating expenses	307	487
Ordinary loss	(808)	(641)
Extraordinary income		
Gain on sale of non-current assets	49	30
Settlement income	-	215
Other	0	3
Total extraordinary income	49	250
Extraordinary losses		
Loss on retirement of non-current assets	237	209
Other	2	75
Total extraordinary losses	240	284
Loss before income taxes	(998)	(675)
Income taxes - current	79	46
Income taxes - deferred	81	(24)
Total income taxes	160	21
Loss	(1,159)	(696)
Loss attributable to owners of parent	(1,159)	(696)

Quarterly consolidated statement of comprehensive income

(Millions of yen)

	Three months ended June 30, 2025	Three months ended June 30, 2026
Loss	(1,159)	(696)
Other comprehensive income		
Valuation difference on available-for-sale securities	60	(62)
Deferred gains or losses on hedges	(1)	(1)
Remeasurements of defined benefit plans, net of tax	10	(5)
Total other comprehensive income	69	(68)
Comprehensive income	(1,090)	(765)
Comprehensive income attributable to		
Comprehensive income attributable to owners of parent	(1,090)	(765)
Comprehensive income attributable to non-controlling interests	-	-

(Notes on segment information, etc.)

Segment Information

I. The three months of the previous fiscal year (April 1, 2025 to June 30, 2025)

Information on sales and the amount of profit or loss for each reported segment

(Millions of yen)

	Reportable segments				Others (Note 1)	Total amount	Adjustment amount (Note 2)	Quarterly consolidated statements of income (Note 3)
	Coke Business	Fuel Sales Business and Resource Recycling Business	Comprehensive Engineering Business	Total				
Sales								
(1) Sales to external customers	15,827	5,277	1,860	22,965	1,277	24,243	-	24,243
(2) Internal sales or transfers between segments	-	2	614	617	89	707	(707)	-
Total	15,827	5,280	2,475	23,583	1,367	24,950	(707)	24,243
Segment profit (loss)	(1,414)	653	360	(400)	121	(278)	(461)	(740)

Note: 1. The "Other" category is a business segment that is not included in the reporting segments, and includes the transportation and cargo handling business, real estate sales and leasing business, etc.

2. Segment profit or loss adjustment of (461) million yen is (13) million yen for the elimination of inter-segment transactions and (447) million yen for company-wide expenses that are not allocated to each reporting segment. Corporate expenses are general and administrative expenses that are not primarily attributable to the reporting segment.

3. Segment profit or loss is adjusted for operating loss in the quarterly consolidated statements of income.

II. The three months of the current fiscal year (April 1, 2026 to June 30, 2026)

(1) Information on sales and the amount of profit or loss for each reported segment

(Millions of yen)

	Reportable segments				Others (Note 1)	Total amount	Adjustment amount (Note 2)	Quarterly consolidated statements of income (Note 3)
	Coke Business	Fuel Sales Business and Resource Recycling Business	Comprehensive Engineering Business	Total				
Sales								
(1) Sales to external customers	12,082	5,263	1,941	19,288	904	20,193	-	20,193
(2) Internal sales or transfers between segments	-	2	336	338	117	456	(456)	-
Total	12,082	5,266	2,277	19,627	1,022	20,649	(456)	20,193
Segment profit (loss)	(702)	394	411	103	89	193	(456)	(263)

Note: 1. The "Other" category is a business segment that is not included in the reporting segments, and includes the transportation and cargo handling business, real estate sales and leasing business, etc.

2. Segment profit or loss adjustment of (456) million yen consists of 3 million yen for the elimination of inter-segment transactions and (460) million yen for company-wide expenses that have not been allocated to each reporting segment. Corporate expenses are general and administrative expenses that are not primarily attributable to the reporting segment.

3. Segment profit or loss is adjusted for operating loss in the quarterly consolidated statements of income.

(2) Matters related to changes in reporting segments, etc.

In response to the withdrawal of Sanbi Mining Co., Ltd., a consolidated subsidiary of the Company, from the coal mining business, the management classification was revised, and the company's reporting segment was changed from "Fuel and Resource Recycling Business" to "Other."

The segment information for the three months of the previous fiscal year was prepared based on the classification of the reporting segment after the change.