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## Q&A Regarding Financial Results Briefing for the First Quarter of FY2026

We hereby disclose the following anticipated questions and our responses regarding the financial results for the first quarter of the fiscal year ending December 31, 2026, announced today

(RST Group (partial list))

| SEGMENT                                                | Company Name (short name)         | Production Site          | Business                                                                    |
|--------------------------------------------------------|-----------------------------------|--------------------------|-----------------------------------------------------------------------------|
| Wafer Reclaim Business                                 | RS Technologies                   | Sanbongi (Japan)         | Reclaimed Wafer/Sales Wafer                                                 |
|                                                        | RS Taiwan                         | Tainan                   |                                                                             |
| Prime Wafer Business                                   | GRITEK/Shandong GRITEK            | Beijing/ Dezhou (China)  | Silicon, FZ Ingot<br>5, 6, 8 inch Prime Wafer                               |
|                                                        | SGRS(equity method affiliate)     | Dezhou (China)           | 12inch Prime Wafer                                                          |
| Semiconductor-related Equipment and Materials Business | RS Technologies                   | —                        | Semiconductor manufacturing and inspection equipment, electronic components |
|                                                        | Union Electronics Solutions       | —                        | Semiconductor manufacturing and inspection equipment, electronic components |
|                                                        | DG Technologies                   | Kamisu, Kurihara (Japan) | Consumable parts for semiconductor equipment                                |
|                                                        | LE System                         | Namie(Japan)             | VRFB Electrolyte/Energy related business                                    |
|                                                        | RS Energy / RS Energy (Panzhuhua) | Panzhuhua (China)        | VRFB Electrolyte                                                            |
|                                                        | RSPDH                             | Huizhou (China)          | Optical Pickup/Automotive Camera Module                                     |

Q1:What is your view on the impact of the Middle East situation on your Medium-Term Management Plan?

A1: At this point, we believe the impact of the Middle East situation on our business is limited. However, given the recent geopolitical developments, uncertainty regarding the medium to long term outlook has increased. We will continue to closely monitor the situation and respond appropriately as necessary.

Q2: Please explain the reason why the adjustment (elimination) in net sales increased year on year. (Financial Summary P7, 8)

A2: This item mainly represents the elimination of intersegment transactions. As sales in the Prime Wafer Business increased, the amount of internal transactions also increased accordingly. However, there has been no significant change in the ratio of internal transactions to total sales.

Q3: Please explain the reason why the adjustment (elimination) in segment profit increased year on year. (Financial Summary P7, 8)

A3: This item mainly consists of selling, general and administrative expenses (SG&A) that are not attributable to specific segments. The increase was primarily due to higher personnel-related expenses associated with an increase in headquarters staff, as well as wage increases and enhanced employee training implemented as part of our human capital investment initiatives. There has been no material change in the SG&A-to-sales ratio.

#### <Wafer Reclaim Business>

Q4:Please review the first quarter performance of the Wafer Reclaim Business.

A4:Both net sales and operating profit progressed in line with our plan. Production capacity remained unchanged from the previous quarter, and shipment volumes of reclaimed wafers remained at about the same level. Demand continues to be solid, and the business environment remains favorable.

Q5:Please explain the impact of the Middle East situation.

A5: During this quarter, temporary disruptions in air cargo transportation caused shipment delays for certain customers due to the Middle East situation; however, operations have since normalized. In addition, transportation costs, including air and land freight, have been trending upward in light of the recent geopolitical developments. Nevertheless, reclaimed wafers continue to provide significant cost advantages to customers, and at present, we have not observed any impact on order trends. On the manufacturing side, prices for heavy oil and certain materials have

increased, but the impact on operating profit margins remains limited at this stage. We are also working to secure sufficient inventory levels to ensure a stable supply in addition to responding to price fluctuations.

Q6: Why did the operating profit margin improve from 36.0% to 38.5% year on year? (Presentation Material P5)

A6: In the previous first half, the ratio of sales wafers with relatively high costs temporarily increased, which negatively affected operating profit margins. In the current period, this ratio returned to normal levels. While we do not expect such purchases of sales wafers to occur continuously as seen in the previous first half, spot transactions in response to customer needs may continue to occur in the future.

#### <Prime Wafer Business>

Q7: Please review the first quarter performance of the Prime Wafer Business.

Net sales and operating profit progressed in line with our plan, achieving year-on-year increases in both sales and profit. The main driver was an increase in shipment volumes of our core 8-inch prime wafers resulting from the effect of capacity expansion investments. In addition, silicon parts sales exceeded the level of the previous year due to increased shipments to existing customers and progress in acquiring new customers in China. At present, no impact from the Middle East situation has been identified in this segment.

Q8: Please explain the shipment volume and ASP trend of 8inch prime wafers in the first quarter.

A8: Compared with the previous quarter (4Q 2025), the average selling price declined by several percent. In addition to market conditions, the sales mix shifted toward relatively lower-priced products during the quarter, which was the primary factor behind the ASP decline. Shipment volume reached a record high of approximately 250,000 wafers per month due to the effect of capacity expansion investments.

Q9: Please explain why the operating profit margin declined from 22.6% to 20.9% year on year. (Financial Results P5)

A9: Regarding wafers, although the average selling price of 8inch wafers declined, the gross profit margin remained generally in line with the level of the same period of the previous year due to an increase in production volume. On the other hand, for silicon components, the gross profit margin declined mainly due to pricing adjustments for certain customers, which negatively impacted the operating profit margin.

Q10: Please explain the breakdown of sales and operating profit margins between prime wafers and silicon parts in the first quarter. (Presentation Material P33)

A10: During the quarter, the sales composition ratio consisted of about 56% for 5, 6, and 8 inch prime wafers, 32% for silicon components used as consumable components in etching equipment, and 12% for others, including wafer ingots.

Regarding the breakdown of operating profit margins, we do not disclose such details for business management reasons. However, our Chinese subsidiary, GRITEK, discloses the breakdown of gross profit margins once a year, which we hope will serve as a useful reference. ([We have also disclosed a partial English translation](#))

For FY2025 results, the gross profit margin was 31.40% for prime wafers and 52.23% for silicon components.

#### <Semiconductor related Equipment and Materials Business>

Q11: Please review the first quarter performance of RSPDH.

A11: During the quarter, production and shipments of optical pickup modules exceeded our initial plan. Although the schedule progressed ahead of plan, there has been no change to the full-year production and shipment outlook, and we continue to expect annual sales to exceed JPY 10 billion.

Q12: Please review the first quarter performance of the Energy Business.

A12: Sales decreased year on year due to the absence of a large shipment of VRFB electrolyte to Spain (approximately JPY 350 million) recorded in the same period of the previous year. On the other hand, operating profit improved due to contributions from initiatives launched in the second half of the previous year, including electricity cost optimization consulting services.

Q13: Please explain the impact on consolidated PL from transferring 70% of DG Technologies shares held by RS Technologies to GRITEK.

A13: DG Technologies remains a consolidated subsidiary of RST, and its business continues to be included in the Semiconductor-Related Equipment and Materials Business segment, as before. The change is that the portion of net income attributable to owners of the parent incorporated into our consolidated results decreased from the previous 100% to 57%, consisting of the RST's direct ownership interest and indirect ownership interest held through GRITEK.