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Consolidated Financial Results for the Fiscal Year Ended March 31, 2026 (under IFRS)

May 13, 2026

Company name: **F.C.C. CO., LTD.**
 Listing: Tokyo Stock Exchange
 Securities code: 7296
 URL: <https://www.fcc-net.co.jp/>
 Representative: Yoshitaka Saito, President and Representative Director
 Contact: Mikinobu Nagasaka, Senior Operating Officer, Head of Management and Administration
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Scheduled date for holding ordinary general meeting of shareholders: June 23, 2026
 Scheduled date to commence dividend payments: June 24, 2026
 Scheduled date to file annual securities report: June 22, 2026
 Preparation of supplementary results briefing material on consolidated financial results: Yes
 Holding of financial results presentation meeting: Yes (for institutional investors and analysts)

(Millions of yen with fractional amounts rounded, unless otherwise noted)

1. Consolidated financial results for the fiscal year ended March 31, 2026 (from April 1, 2025 to March 31, 2026)

(1) Consolidated operating results (Percentages indicate year-on-year changes.)

Fiscal year ended	Revenue		Operating profit		Profit before income taxes		Profit		Profit attributable to owners of parent		Total comprehensive income	
	Millions of yen	%	Millions of yen	%	Millions of yen	%	Millions of yen	%	Millions of yen	%	Millions of yen	%
March 31, 2026	260,836	1.6	18,927	9.2	21,567	7.6	18,806	18.3	18,760	18.3	29,014	201.6
March 31, 2025	256,619	6.8	17,329	14.7	20,052	4.6	15,903	27.7	15,859	29.7	9,619	(66.6)

Fiscal year ended	Basic earnings per share	Diluted earnings per share	Ratio of profit to equity attributable to owners of parent	Ratio of profit before income taxes to total assets	Ratio of operating profit to revenue
	Yen	Yen	%	%	%
March 31, 2026	387.36	—	9.6	8.4	7.3
March 31, 2025	323.77	—	8.6	8.2	6.8

Reference: Share of profit (loss) in investments accounted for using the equity method

For the fiscal year ended March 31, 2026: ¥(7) million

For the fiscal year ended March 31, 2025: ¥(8) million

(2) Consolidated financial position

As of	Total assets	Total equity	Equity attributable to owners of parent	Ratio of equity attributable to owners of parent to total assets	Equity attributable to owners of parent per share
	Millions of yen	Millions of yen	Millions of yen	%	Yen
March 31, 2026	264,353	206,299	205,015	77.6	4,232.83
March 31, 2025	246,208	185,444	184,221	74.8	3,804.37

(3) Consolidated cash flows

	Net cash flows from (used in) operating activities	Net cash flows from (used in) investing activities	Net cash flows from (used in) financing activities	Cash and cash equivalents at end of period
Fiscal year ended	Millions of yen	Millions of yen	Millions of yen	Millions of yen
March 31, 2026	22,779	(16,486)	(7,843)	71,360
March 31, 2025	27,930	(25,775)	(14,633)	68,496

2. Cash dividends

	Annual cash dividends per share					Total cash dividends (Total)	Dividend payout ratio (Consolidated)	Ratio of dividends to equity attributable to owners of parent (Consolidated)
	First quarter- end	Second quarter- end	Third quarter- end	Fiscal year-end	Total			
Fiscal year ended	Yen	Yen	Yen	Yen	Yen	Millions of yen	%	%
March 31, 2025	–	101.00	–	101.00	202.00	9,857	62.4	5.4
March 31, 2026	–	67.00	–	127.00	194.00	9,396	50.1	4.8
Fiscal year ending March 31, 2027 (Forecast)	–	80.00	–	80.00	160.00		50.8	

Note: Breakdown of dividends at the end of the second quarter of the fiscal year ended March 31, 2025

Ordinary dividend 38.0 yen, Commemorative dividend 63.0 yen

Breakdown of year-end dividend for the fiscal year ended March 31, 2025

Ordinary dividend 38.0 yen, Commemorative dividend 63.0 yen

3. Consolidated earnings forecasts for the fiscal year ending March 31, 2027 (from April 1, 2026 to March 31, 2027)

(Percentages indicate year-on-year changes.)

	Revenue		Operating profit		Profit before income taxes		Profit		Profit attributable to owners of parent		Basic earnings per share
	Millions of yen	%	Millions of yen	%	Millions of yen	%	Millions of yen	%	Millions of yen	%	Yen
Six months ending September 30, 2026	131,000	3.7	10,000	(1.3)	11,000	(0.5)	7,500	(16.5)	7,400	(17.5)	157.53
Fiscal year ending March 31, 2027	260,000	(0.3)	20,000	5.7	22,000	2.0	15,100	(19.7)	15,000	(20.0)	315.05

Note: At a meeting of the Board of Directors held on May 13, 2026, the Company resolved to acquire treasury stock and cancel the treasury stock. The above figure for “Basic earnings per share” (forecast) is calculated taking into account the impact of the acquisition and cancellation of the treasury stock. For details of the acquisition and cancellation, please refer to the “Notice Concerning the Acquisition of Treasury Stock, Tender Offer for Treasury Stock, and Cancellation of Treasury Stock” (released on May 13, 2026).

*** Notes**

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

Newly included: None

Excluded: None

(2) Changes in accounting policies and changes in accounting estimates

a. Changes in accounting policies required by IFRS: None

b. Changes in accounting policies due to other reasons: None

c. Changes in accounting estimates: None

(3) Number of issued shares (ordinary shares)

a. Total number of issued shares at the end of the period (including treasury shares)

As of March 31, 2026	52,056,530 shares
As of March 31, 2025	52,056,530 shares

b. Number of treasury shares at the end of the period

As of March 31, 2026	3,621,868 shares
As of March 31, 2025	3,632,850 shares

c. Average number of shares outstanding during the period

Fiscal year ended March 31, 2026	48,431,562 shares
Fiscal year ended March 31, 2025	48,983,289 shares

(Reference) Summary of non-consolidated financial results

**1. Non-consolidated financial results for the fiscal year ended March 31, 2026
(from April 1, 2025 to March 31, 2026)**

(1) Non-consolidated operating results (Percentages indicate year-on-year changes.)

Fiscal year ended	Net sales		Operating profit		Ordinary profit		Profit	
	Millions of yen	%	Millions of yen	%	Millions of yen	%	Millions of yen	%
March 31, 2026	44,496	1.7	(805)	—	16,453	32.4	17,789	53.6
March 31, 2025	43,753	5.9	(2,857)	—	12,426	37.3	11,582	88.6

Fiscal year ended	Basic earnings per share	Diluted earnings per share
	Yen	Yen
March 31, 2026	367.31	—
March 31, 2025	236.45	—

(2) Non-consolidated financial position

As of	Total assets	Net assets	Equity ratio	Net assets per share
	Millions of yen	Millions of yen	%	Yen
March 31, 2026	107,148	85,061	79.4	1,756.22
March 31, 2025	100,634	74,471	74.0	1,537.91

Reference: Equity

As of March 31, 2026: ¥85,061 million

As of March 31, 2025: ¥74,471 million

* Financial results reports are exempt from audit conducted by certified public accountants or an audit firm.

* Proper use of earnings forecasts, and other special matters

Caution regarding forward-looking statements

The forward-looking statements including earnings forecasts contained in these materials are based on information currently available to the Company and certain assumptions deemed reasonable by the Company, and are not intended as the Company's commitment to achieve such forecasts. Actual business and other results may differ significantly from these forecasts due to a wide range of factors.

How to obtain supplementary results briefing material on consolidated financial results

The Company plans to hold a financial results briefing on May 20, 2026. The Japanese presentation material to be used at this financial results briefing is posted on the website of TDnet(TSE) and the Company website on May 13, 2026. English version will be posted at a later date.

Consolidated financial statements

(1) Consolidated statement of financial position

(Millions of yen)

	As of March 31, 2025	As of March 31, 2026
Assets		
Current assets		
Cash and cash equivalents	68,496	71,360
Trade and other receivables	43,473	46,178
Other financial assets	13,181	9,454
Inventories	32,775	36,329
Other current assets	4,987	5,021
Total current assets	162,913	168,343
Non-current assets		
Property, plant and equipment	60,229	67,016
Goodwill and intangible assets	2,456	2,655
Investments accounted for using the equity method	113	104
Other financial assets	16,709	21,305
Deferred tax assets	2,992	4,200
Other non-current assets	793	726
Total non-current assets	83,294	96,009
Total assets	246,208	264,353

(Millions of yen)

	As of March 31, 2025	As of March 31, 2026
Liabilities and equity		
Liabilities		
Current liabilities		
Trade and other payables	27,258	24,595
Borrowings	3,000	3,846
Other financial liabilities	367	361
Income taxes payable	1,471	1,122
Provisions	7,358	9,209
Other current liabilities	9,060	9,168
Total current liabilities	48,517	48,303
Non-current liabilities		
Other financial liabilities	1,830	817
Defined benefit liability	2,899	3,123
Provisions	14	14
Deferred tax liabilities	6,730	5,045
Other non-current liabilities	771	749
Total non-current liabilities	12,246	9,750
Total liabilities	60,764	58,054
Equity		
Issued capital	4,175	4,175
Retained earnings	156,211	166,974
Treasury shares	(7,312)	(7,296)
Other components of equity	31,146	41,162
Total equity attributable to owners of parent	184,221	205,015
Non-controlling interests	1,222	1,283
Total equity	185,444	206,299
Total liabilities and equity	246,208	264,353

(2) Consolidated statement of income

(Millions of yen)

	Fiscal year ended March 31, 2025	Fiscal year ended March 31, 2026
Revenue	256,619	260,836
Cost of sales	(207,313)	(212,601)
Gross profit	49,305	48,235
Selling, general and administrative expenses	(31,588)	(29,639)
Other income	1,029	1,353
Other expense	(1,416)	(1,022)
Operating profit	17,329	18,927
Finance income	3,286	2,929
Finance costs	(554)	(281)
Share of profit (loss) in investments accounted for using the equity method	(8)	(7)
Profit before income taxes	20,052	21,567
Income tax expense	(4,148)	(2,760)
Profit	15,903	18,806
Profit attributable to		
Owners of parent	15,859	18,760
Non-controlling interests	44	46
Profit	15,903	18,806
Earnings per share		
Basic earnings per share (Yen)	323.77	387.36
Diluted earnings per share (Yen)	—	—

(3) Consolidated statement of comprehensive income

(Millions of yen)

	Fiscal year ended March 31, 2025	Fiscal year ended March 31, 2026
Profit	15,903	18,806
Other comprehensive income		
Components that will not be reclassified to profit or loss		
Remeasurements of defined benefit plans	(903)	125
Changes in the fair value of financial assets measured at fair value through other comprehensive income	(2,169)	846
Total	<u>(3,072)</u>	<u>972</u>
Components that may be reclassified to profit or loss		
Exchange differences of foreign operations	(3,221)	9,265
Share of other comprehensive income of associates accounted for using equity method	10	(29)
Total	<u>(3,211)</u>	<u>9,235</u>
Total other comprehensive income	<u>(6,283)</u>	<u>10,207</u>
Comprehensive income	<u>9,619</u>	<u>29,014</u>
Comprehensive income attributable to		
Owners of parent	9,622	28,902
Non-controlling interests	(2)	112
Comprehensive income	<u>9,619</u>	<u>29,014</u>

(4) Consolidated statement of changes in equity

	Equity attributable to owners of parent					
					Other components of equity	
	Issued capital	Capital surplus	Retained earnings	Treasury shares	Exchange differences of foreign operations	Changes in the fair value of financial assets measured at fair value through other comprehensive income
	Millions of yen	Millions of yen	Millions of yen	Millions of yen	Millions of yen	Millions of yen
Balance as of April 1, 2024	4,175	—	149,324	(4,694)	28,280	8,235
Profit	—	—	15,859	—	—	—
Other comprehensive income	—	—	—	—	(3,179)	(2,153)
Total comprehensive income	—	—	15,859	—	(3,179)	(2,153)
Purchase of treasury shares	—	—	—	(3,800)	—	—
Cancellation of treasury shares	—	(1,010)	—	1,010	—	—
Share-based payment transactions	—	60	—	171	—	—
Dividends	—	—	(7,155)	—	—	—
Increase (decrease) through changes in interests	—	—	—	—	—	—
Transfer from retained earnings to capital surplus	—	949	(949)	—	—	—
Transfer from other components of equity	—	—	(867)	—	—	(36)
Total transactions with the owners	—	—	(8,972)	(2,618)	—	(36)
Balance as of March 31, 2025	4,175	—	156,211	(7,312)	25,100	6,045
Profit	—	—	18,760	—	—	—
Other comprehensive income	—	—	—	—	9,178	837
Total comprehensive income	—	—	18,760	—	9,178	837
Purchase of treasury shares	—	—	—	(1)	—	—
Cancellation of treasury shares	—	—	—	—	—	—
Share-based payment transactions	—	5	—	16	—	—
Dividends	—	—	(8,135)	—	—	—
Increase (decrease) through changes in interests	—	6	—	—	—	—
Transfer from retained earnings to capital surplus	—	(12)	12	—	—	—
Transfer from other components of equity	—	—	125	—	—	—
Total transactions with the owners	—	—	(7,997)	15	—	—
Balance as of March 31, 2026	4,175	—	166,974	(7,296)	34,278	6,883

	Equity attributable to owners of parent				
	Other components of equity			Non-controlling interests	Total Equity
	Remeasurements of defined benefit plans	Total	Total		
	Millions of yen	Millions of yen	Millions of yen	Millions of yen	Millions of yen
Balance as of April 1, 2024	—	36,515	185,322	1,280	186,602
Profit	—	—	15,859	44	15,903
Other comprehensive income	(903)	(6,236)	(6,236)	(46)	(6,283)
Total comprehensive income	(903)	(6,236)	9,622	(2)	9,619
Purchase of treasury shares	—	—	(3,800)	—	(3,800)
Cancellation of treasury shares	—	—	—	—	—
Share-based payment transactions	—	—	232	—	232
Dividends	—	—	(7,155)	(54)	(7,210)
Increase (decrease) through changes in interests	—	—	—	—	—
Transfer from retained earnings to capital surplus	—	—	—	—	—
Transfer from other components of equity	903	867	—	—	—
Total transactions with the owners	903	867	(10,722)	(54)	(10,777)
Balance as of March 31, 2025	—	36,146	184,221	1,222	185,444
Profit	—	—	18,760	46	18,806
Other comprehensive income	125	10,141	10,141	66	10,207
Total comprehensive income	125	10,141	28,902	112	29,014
Purchase of treasury shares	—	—	(1)	—	(1)
Cancellation of treasury shares	—	—	—	—	—
Share-based payment transactions	—	—	22	—	22
Dividends	—	—	(8,135)	(43)	(8,179)
Increase (decrease) through changes in interests	—	—	6	(7)	(1)
Transfer from retained earnings to capital surplus	—	—	—	—	—
Transfer from other components of equity	(125)	(125)	—	—	—
Total transactions with the owners	(125)	(125)	(8,108)	(51)	(8,159)
Balance as of March 31, 2026	—	41,162	205,015	1,283	206,299

(5) Consolidated statement of cash flows

	(Millions of yen)	
	Fiscal year ended March 31, 2025	Fiscal year ended March 31, 2026
Cash flows from (used in) operating activities		
Profit before income taxes	20,052	21,567
Depreciation and amortization expense	12,170	11,305
Impairment loss	929	408
Finance income and finance costs	(2,380)	(2,778)
Share of loss (profit) in investments accounted for using the equity method	8	7
Loss (gain) on sales and retirement of non-current assets	(28)	88
Decrease (Increase) in inventories	(1,225)	(1,547)
Decrease (Increase) in trade and other receivables	(4,678)	24
Increase (decrease) in trade and other payables	(132)	(2,873)
Increase (decrease) in defined benefit liability	652	225
Increase (decrease) in provisions	(1,021)	1,850
Other	7,902	(1,743)
Subtotal	32,248	26,535
Interest and dividend income received	3,252	2,921
Interest expenses paid	(26)	(24)
Income taxes paid	(7,549)	(6,658)
Income taxes refund and interest on refund received	4	5
Net cash flows from (used in) operating activities	27,930	22,779
Cash flows from (used in) investing activities		
Payments into time deposits	(15,271)	(14,295)
Proceeds from withdrawal of time deposits	4,997	16,710
Purchase of property, plant and equipment	(14,723)	(15,767)
Proceeds from sales of property, plant and equipment	226	147
Purchase of intangible assets	(450)	(1,062)
Payments of loans receivable	(84)	(107)
Collection of loans receivable	77	76
Purchase of investments	(427)	(2,223)
Proceeds from sales and redemption of investments	123	11
Other	(242)	25
Net cash flows from (used in) investing activities	(25,775)	(16,486)
Cash flows from (used in) financing activities		
Net increase (decrease) in short-term borrowings	(3,100)	837
Repayments of lease liabilities	(523)	(503)
Purchase of treasury shares	(3,800)	(1)
Cash dividends paid	(7,154)	(8,131)
Cash dividends paid to non-controlling shareholders	(54)	(43)
Net cash flows from (used in) financing activities	(14,633)	(7,843)
Net increase (decrease) in cash and cash equivalents	(12,477)	(1,549)
Cash and cash equivalents at beginning of period	82,028	68,496
Effect of exchange rate change on cash and cash equivalents	(1,055)	4,414
Cash and cash equivalents at end of period	68,496	71,360

(Segment information)**(1) Overview of reportable segments**

The Group's reportable segments are components of the Group for which discrete financial information is available, and whose operating results are regularly reviewed by the Board of Directors to make decisions about managerial resources to be allocated to the segments and assess their performances. In the Group, the Head of business operation of motorcycles business and the Head of business operation of automobiles business develop domestic and overseas comprehensive strategies and build operations in the motorcycle business and the automobile business, respectively. The Head of business strategy performs the same role for the non-mobility business. Thus the Group has three reportable segments: the "motorcycles business," the "automobiles business," and the "non-mobility business." The motorcycles business manufactures clutches for motorcycles, scooters and ATVs and other products, while developing new businesses in the EV/CASE area. The automobile business manufactures clutches for manual and automatic transmission automobiles and other products, while developing new businesses in the EV/CASE area. The non-mobilities business develops new businesses, primarily in the environmental and energy sectors.

(2) Revenue and performance for reportable segments

Fiscal year ended March 31, 2025

	Reportable segments				Consolidated
	Motorcycles business	Automobiles business	Non-mobility business	Total	
	Millions of yen	Millions of yen	Millions of yen	Millions of yen	
Revenue					
External revenue	120,408	136,115	94	256,619	256,619
Intersegment revenue	—	—	—	—	—
Total	120,408	136,115	94	256,619	256,619
Depreciation and amortization expense	(5,242)	(6,810)	(117)	(12,170)	(12,170)
Other profit (loss)	(103,082)	(121,203)	(2,832)	(227,118)	(227,118)
Operating profit (loss)	12,083	8,101	(2,855)	17,329	17,329
Finance income					3,286
Finance costs					(554)
Share of profit (loss) in investments accounted for using the equity method					(8)
Profit before income taxes					20,052

- Notes: 1. Other profit (loss) includes ¥929 million of impairment loss (¥929 million for the automobiles business).
2. The breakdown of capital investments by business segment is ¥5,022 million for the motorcycles business, ¥6,270 million for the automobiles business, and ¥5,117 million for the non-mobility business.

Fiscal year ended March 31, 2026

	Reportable segments				Consolidated
	Motorcycles business	Automobiles business	Non-mobility business	Total	
	Millions of yen	Millions of yen	Millions of yen	Millions of yen	
Revenue					
External revenue	124,691	135,975	169	260,836	260,836
Intersegment revenue	—	—	—	—	—
Total	124,691	135,975	169	260,836	260,836
Depreciation and amortization expense	(5,318)	(5,822)	(165)	(11,305)	(11,305)
Other profit (loss)	(107,142)	(120,996)	(2,464)	(230,604)	(230,604)
Operating profit (loss)	12,230	9,156	(2,459)	18,927	18,927
Finance income					2,929
Finance costs					(281)
Share of profit (loss) in investments accounted for using the equity method					(7)
Profit before income taxes					21,567

- Notes: 1. Other profit (loss) includes ¥408 million of impairment loss (¥26 million for the motorcycles business, ¥382 million for the automobiles business).
2. The breakdown of capital investments by business segment is ¥6,748 million for the motorcycles business, ¥5,536 million for the automobiles business, and ¥4,167 million for the non-mobility business.

(References)

Summary of FY2026 Financial Results <Consolidated>

May 13, 2026
F.C.C. CO., LTD.
(Millions of yen)

	Fiscal Year Ended March 31, 2025 Result (Apr.2024- Mar.2025)	Fiscal Year Ended March 31, 2026 Result (Apr.2025- Mar.2026)	Fiscal Year Ending March 31, 2027 Forecast (Apr.2026- Mar.2027)
Revenue	256,619	260,836	260,000
Operating profit 〈Margin〉	17,329 6.8%	18,927 7.3%	20,000 7.7%
Profit before income taxes 〈Margin〉	20,052 7.8%	21,567 8.3%	22,000 8.5%
Profit attributable to owners of parent 〈Margin〉	15,859 6.2%	18,760 7.2%	15,000 5.8%
FX (Average exchange rate)			
USD	¥152.58	¥150.78	¥150.00
MXN	¥8.00	¥8.18	¥8.37
THB	¥4.38	¥4.68	¥4.57
IDR	¥0.0095	¥0.0091	¥0.0089
INR	¥1.81	¥1.71	¥1.64
CNY	¥21.11	¥21.25	¥21.70
BRL	¥27.27	¥27.77	¥28.70
NTD	¥4.70	¥4.89	¥4.77
PHP	¥2.64	¥2.61	¥2.49
VND	¥0.00606	¥0.00578	¥0.00572
Capital Expenditures	16,409	16,451	21,500
Depreciation	11,588	9,692	9,630
R&D	8,490	8,246	9,600

Analysis of Operating Profit Variance (YoY)	Fiscal year ended March 31, 2026 Result (Apr.2025- Mar.2026)	Fiscal Year Ending March 31, 2027 Forecast (Apr.2026- Mar.2027)
Revenue, model mix	+801	(1,210)
Depreciation	+1,097	(40)
R&D Expenses	+244	(1,350)
SGA*	+1,563	+3,400
Foreign Exchange rates	(669)	(530)
US tariff impact	(2,158)	+960
Others	+720	(157)
Total	+1,598	+1,073

* Includes product warranty (quality related) expenses.

Caution regarding forward-looking statements

The forward-looking statements including earnings forecasts contained in these materials are based on information currently available to the Company and certain assumptions deemed reasonable by the Company and are not intended as the Company's commitment to achieve such forecasts.

Actual business and other results may differ significantly from these forecasts due to a wide range of factors.