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Consolidated Financial Results for the Six Months Ended September 30, 2026 (under IFRS)

November 4, 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, Representative Director, President and Executive Officer
Contact: Mikinobu Nagasaka, Director, Senior Executive Officer, Head of Management and Administration
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Scheduled date to file semi-annual securities report: November 11, 2026
Scheduled date to commence dividend payments: December 7, 2026
Preparation of supplementary material on financial results: Yes
Holding of financial results briefing: Yes (for institutional investors and analysts)

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

1. Consolidated financial results for the six months ended September 30, 2026 (from April 1, 2026 to September 30, 2026)

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

	Revenue		Operating profit		Profit before income taxes		Profit		Profit attributable to owners of parent		Total comprehensive income	
Six months ended	Millions of yen	%	Millions of yen	%	Millions of yen	%	Millions of yen	%	Millions of yen	%	Millions of yen	%
September 30, 2026	147,394	16.6	14,267	40.8	15,478	40.0	12,291	36.9	12,262	36.8	11,054	10.2
September 30, 2025	126,375	(0.7)	10,135	1.1	11,055	7.8	8,981	16.2	8,965	16.4	10,029	—

	Basic earnings per share	Diluted earnings per share
Six months ended	Yen	Yen
September 30, 2026	255.78	–
September 30, 2025	185.13	–

(2) Consolidated financial position

	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
As of	Millions of yen	Millions of yen	Millions of yen	%	Yen
September 30, 2026	266,528	208,127	206,816	77.6	4,358.93
March 31, 2026	264,353	206,299	205,015	77.6	4,232.83

2. Cash dividends

	Annual cash 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	–	67.00	–	127.00	194.00
Fiscal year ending March 31, 2027	–	95.00			
Fiscal year ending March 31, 2027 (Forecast)			–	95.00	190.00

Note: Revisions to the forecast of cash dividends most recently announced: Yes
Note: For details on the revision of the cash dividends forecast, please refer to the " Notice Concerning Differences Between the Consolidated Earnings Forecast and Actual Results for the Second Quarter (Interim Period), and Revision to the Full-Year Consolidated Earnings Forecast and Interim Dividends of Surplus and Revision to Dividend Forecast " announced on November 4, 2026.

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
Fiscal year ending March 31, 2027	280,000	7.3	23,500	24.2	25,500	18.2	18,100	(3.8)	18,000	(4.1)	377.40

Note: Revisions to the consolidated earnings forecast most recently announced: Yes
For details on the revision of the consolidated earnings forecast, please refer to the " Notice Concerning Differences Between the Consolidated Earnings Forecast and Actual Results for the Second Quarter (Interim Period), and Revision to the Full-Year Consolidated Earnings Forecast and Interim Dividends of Surplus and Revision to Dividend Forecast " announced on November 4, 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 shares issued (ordinary shares)

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

As of September 30, 2026	51,056,530 shares
As of March 31, 2026	52,056,530 shares

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

As of September 30, 2026	3,609,855 shares
As of March 31, 2026	3,621,868 shares

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

For the six months ended September 30, 2026	47,942,026 shares
For the six months ended September 30, 2025	48,428,144 shares

* Semi-annual financial results reports are exempt from review 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 quarterly financial results

The Company plans to hold a quarterly financial results presentation meeting on November 13, 2026. The Company also plans to post to its TDnet and website the materials that are used at the meeting on the same day.

Condensed quarterly consolidated financial statements

(1) Condensed quarterly consolidated statement of financial position

(Millions of yen)

	As of March 31, 2026	As of September 30, 2026
Assets		
Current assets		
Cash and cash equivalents	71,360	68,675
Trade and other receivables	46,178	47,400
Other financial assets	9,454	7,481
Inventories	36,329	38,265
Other current assets	5,021	4,492
Total current assets	168,343	166,316
Non-current assets		
Property, plant and equipment	67,016	69,323
Goodwill and intangible assets	2,655	2,826
Investments accounted for using the equity method	104	106
Other financial assets	21,305	23,554
Deferred tax assets	4,200	3,623
Other non-current assets	726	777
Total non-current assets	96,009	100,212
Total assets	264,353	266,528

(Millions of yen)

	As of March 31, 2026	As of September 30, 2026
Liabilities and equity		
Liabilities		
Current liabilities		
Trade and other payables	24,595	26,024
Borrowings	3,846	3,807
Other financial liabilities	361	607
Income taxes payable	1,122	1,189
Provisions	9,209	8,521
Other current liabilities	9,168	8,493
Total current liabilities	48,303	48,644
Non-current liabilities		
Other financial liabilities	817	1,267
Defined benefit liability	3,123	2,917
Provisions	14	14
Deferred tax liabilities	5,045	4,788
Other non-current liabilities	749	769
Total non-current liabilities	9,750	9,756
Total liabilities	58,054	58,401
Equity		
Issued capital	4,175	4,175
Retained earnings	166,974	170,782
Treasury shares	(7,296)	(8,123)
Other components of equity	41,162	39,981
Total equity attributable to owners of parent	205,015	206,816
Non-controlling interests	1,283	1,310
Total equity	206,299	208,127
Total liabilities and equity	264,353	266,528

(2) Condensed quarterly consolidated statement of income

(Millions of yen)

	Six months ended September 30, 2025	Six months ended September 30, 2026
Revenue	126,375	147,394
Cost of sales	(103,331)	(119,361)
Gross profit	23,044	28,032
Selling, general and administrative expenses	(12,722)	(13,985)
Other income	544	413
Other expense	(730)	(192)
Operating profit	10,135	14,267
Finance income	1,341	1,325
Finance costs	(414)	(111)
Share of profit (loss) of investments accounted for using equity method	(7)	(4)
Profit before income taxes	11,055	15,478
Income tax expense	(2,074)	(3,186)
Profit	8,981	12,291
Profit attributable to		
Owners of parent	8,965	12,262
Non-controlling interests	15	29
Profit	8,981	12,291
Earnings per share		
Basic earnings per share (Yen)	185.13	255.78
Diluted earnings per share (Yen)	—	—

(3) Condensed quarterly consolidated statement of comprehensive income

(Millions of yen)

	Six months ended September 30, 2025	Six months ended September 30, 2026
Profit	8,981	12,291
Other comprehensive income		
Components that will not be reclassified to profit or loss		
Remeasurements of defined benefit plans	(0)	(64)
Changes in the fair value of financial assets measured at fair value through other comprehensive income	1,207	1,647
Total	1,206	1,583
Components that may be reclassified to profit or loss		
Exchange differences of foreign operations	(133)	(2,827)
Share of other comprehensive income of associates accounted for using equity method	(24)	7
Total	(158)	(2,820)
Total other comprehensive income	1,048	(1,237)
Comprehensive income	10,029	11,054
Comprehensive income attributable to		
Owners of parent	9,960	11,017
Non-controlling interests	69	36
Comprehensive income	10,029	11,054

(4) Condensed quarterly consolidated statement of changes in equity

Six months ended September 30, 2025

	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, 2025	4,175	—	156,211	(7,312)	25,100	6,045
Profit	—	—	8,965	—	—	—
Other comprehensive income	—	—	—	—	(202)	1,197
Total comprehensive income	—	—	8,965	—	(202)	1,197
Purchase of treasury shares	—	—	—	(0)	—	—
Cancellation of treasury shares	—	—	—	—	—	—
Share-based payment transactions	—	1	—	5	—	—
Dividends	—	—	(4,890)	—	—	—
Transfer from retained earnings to capital surplus	—	(1)	1	—	—	—
Transfer from other components of equity	—	—	(0)	—	—	—
Total transactions with the owners	—	—	(4,889)	4	—	—
Balance as of September 30, 2025	4,175	—	160,288	(7,307)	24,898	7,243

	Equity attributable to owners of parent			Non-controlling interests	Total equity
	Other components of equity		Total		
	Remeasurements of defined benefit plans	Total			
	Millions of yen	Millions of yen	Millions of yen	Millions of yen	Millions of yen
Balance as of April 1, 2025	—	31,146	184,221	1,222	185,444
Profit	—	—	8,965	15	8,981
Other comprehensive income	(0)	994	994	54	1,048
Total comprehensive income	(0)	994	9,960	69	10,029
Purchase of treasury shares	—	—	(0)	—	(0)
Cancellation of treasury shares	—	—	—	—	—
Share-based payment transactions	—	—	7	—	7
Dividends	—	—	(4,890)	(43)	(4,934)
Transfer from retained earnings to capital surplus	—	—	—	—	—
Transfer from other components of equity	0	0	—	—	—
Total transactions with the owners	0	0	(4,883)	(43)	(4,927)
Balance as of September 30, 2025	—	32,141	189,297	1,248	190,546

Six months ended September 30, 2026

	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, 2026	4,175	—	166,974	(7,296)	34,278	6,883
Profit	—	—	12,262	—	—	—
Other comprehensive income	—	—	—	—	(2,816)	1,636
Total comprehensive income	—	—	12,262	—	(2,816)	1,636
Purchase of treasury shares	—	—	—	(3,083)	—	—
Cancellation of treasury shares	—	(2,244)	—	2,244	—	—
Share-based payment transactions	—	5	—	12	—	—
Dividends	—	—	(6,151)	—	—	—
Transfer from retained earnings to capital surplus	—	2,238	(2,238)	—	—	—
Transfer from other components of equity	—	—	(64)	—	—	—
Total transactions with the owners	—	—	(8,456)	(826)	—	—
Balance as of September 30, 2026	4,175	—	170,782	(8,123)	31,462	8,519

	Equity attributable to owners of parent			Non-controlling interests	Total equity
	Other components of equity		Total		
	Remeasurements of defined benefit plans	Total			
	Millions of yen	Millions of yen	Millions of yen	Millions of yen	Millions of yen
Balance as of April 1, 2026	—	41,162	205,015	1,283	206,299
Profit	—	—	12,262	29	12,291
Other comprehensive income	(64)	(1,244)	(1,244)	7	(1,237)
Total comprehensive income	(64)	(1,244)	11,017	36	11,054
Purchase of treasury shares	—	—	(3,083)	—	(3,083)
Cancellation of treasury shares	—	—	—	—	—
Share-based payment transactions	—	—	17	—	17
Dividends	—	—	(6,151)	(9)	(6,160)
Transfer from retained earnings to capital surplus	—	—	—	—	—
Transfer from other components of equity	64	64	—	—	—
Total transactions with the owners	64	64	(9,216)	(9)	(9,226)
Balance as of September 30, 2026	—	39,981	206,816	1,310	208,127

(5) Condensed quarterly consolidated statement of cash flows

(Millions of yen)

	Six months ended September 30, 2025	Six months ended September 30, 2026
Cash flows from (used in) operating activities		
Profit before income taxes	11,055	15,478
Depreciation and amortization expense	5,676	6,038
Impairment loss	51	—
Finance income and finance costs	(1,195)	(1,023)
Share of loss (profit) in investments accounted for using the equity method	7	4
Loss (gain) on sales and retirement of non-current assets	10	(7)
Decrease (Increase) in inventories	(257)	(2,720)
Decrease (Increase) in trade and other receivables	606	(2,236)
Increase (decrease) in trade and other payables	626	1,963
Increase (decrease) in defined benefit liability	(131)	(6)
Increase (decrease) in provisions	(917)	(687)
Other	(1,538)	(861)
Subtotal	13,993	15,939
Interest and dividend income received	1,332	1,276
Interest expenses paid	(10)	(18)
Income taxes paid	(3,780)	(3,130)
Income taxes refund and interest on refund received	4	2
Net cash flows from (used in) operating activities	11,538	14,068
Cash flows from (used in) investing activities		
Payments into time deposits	(10,644)	(5,387)
Proceeds from withdrawal of time deposits	7,699	7,678
Purchase of property, plant and equipment	(7,852)	(7,453)
Proceeds from sales of property, plant and equipment	40	101
Purchase of intangible assets	(505)	(577)
Payments of loans receivable	(27)	(36)
Collection of loans receivable	39	30
Purchase of investments	(2,121)	(181)
Proceeds from sale and redemption of investments	10	1
Other	57	(81)
Net cash flows from (used in) investing activities	(13,304)	(5,905)
Cash flows from (used in) financing activities		
Net increase (decrease) in short-term borrowings	—	(31)
Repayments of lease liabilities	(254)	(441)
Purchase of treasury shares	(1)	(3,083)
Cash dividends paid	(4,886)	(6,148)
Cash dividends paid to non-controlling shareholders	(43)	(9)
Net cash flows from (used in) financing activities	(5,186)	(9,714)
Net increase (decrease) in cash and cash equivalents	(6,951)	(1,551)
Cash and cash equivalents at beginning of period	68,496	71,360
Effect of exchange rate change on cash and cash equivalents	(16)	(1,133)
Cash and cash equivalents at end of period	61,528	68,675

(**Segment information)**

(1) Overview of reportable segments

The reporting segments of the Group are the components of the Group for which separate financial information is available and are subject to periodic review by the Board of Directors to determine the allocation of management resources and to evaluate performance. For the two-wheel business and the four-wheel business, the Two-wheel Business Management and the Four-wheel Business Management, respectively, formulate comprehensive domestic and overseas strategies and develop businesses, while for the environmental energy business, the New Business Development Management formulates comprehensive domestic and overseas strategies and develops businesses. Therefore, the Group has the "Two-wheel Business," "Four-wheel Business," and "Environmental Energy Business" as its reporting segments. The "Two-wheel Business" manufactures and sells clutch and EV/CASE products such as motorcycles, scooters, and ATVs. The "Four-wheel Business" manufactures and sells clutch and EV/CASE products such as manual and automatic vehicles. The "Environmental Energy Business" primarily manufactures and sells products and provides services in the environmental and energy fields.Please note that from the first quarter of the current consolidated fiscal year, the name of the "Non-mobility Business" has been changed to the "Environmental Energy Business." This change is only a name change and does not affect the segment information. The segment information for the previous Second quarter consolidated cumulative period is also described using the changed name.

(2) Revenue and performance for reportable segments

Six months ended September 30, 2025

	Reportable segments				Consolidated
	Motorcycles business	Automobiles business	Non-mobility business	Total	
	Millions of yen	Millions of yen	Millions of yen	Millions of yen	Millions of yen
Revenue					
External revenue	59,082	67,237	56	126,375	126,375
Intersegment revenue	—	—	—	—	—
Total	59,082	67,237	56	126,375	126,375
Depreciation and amortization expense	(2,534)	(3,071)	(70)	(5,676)	(5,676)
Other profit (loss)	(51,410)	(57,899)	(1,253)	(110,563)	(110,563)
Operating profit (loss)	5,137	6,266	(1,267)	10,135	10,135
Finance income					1,341
Finance costs					(414)
Share of profit (loss) in investments accounted for using the equity method					(7)
Profit before income taxes					11,055

Notes: Other profit (loss) includes ¥51 million of impairment loss (¥51 million for the motorcycles business).

Six months ended September 30, 2026

	Reportable segments				Consolidated
	Motorcycles business	Automobiles business	Non-mobility business	Total	
	Millions of yen	Millions of yen	Millions of yen	Millions of yen	Millions of yen
Revenue					
External revenue	72,453	74,867	73	147,394	147,394
Intersegment revenue	—	—	—	—	—
Total	72,453	74,867	73	147,394	147,394
Depreciation and amortization expense	(3,000)	(2,866)	(170)	(6,038)	(6,038)
Other profit (loss)	(61,610)	(63,944)	(1,533)	(127,088)	(127,088)
Operating profit (loss)	7,842	8,056	(1,630)	14,267	14,267
Finance income					1,325
Finance costs					(111)
Share of profit (loss) in investments accounted for using the equity method					(4)
Profit before income taxes					15,478

(References)

Summary of FY2026 Second Quarter Financial Results <Consolidated>

November 4, 2026
F.C.C. CO., LTD.
(Millions of yen)

	Fiscal Year Ended March 2026 2nd Quarter Result (Apr.2025-Sep.2025)	Fiscal Year Ended March 2027 2nd Quarter Result (Apr.2026-Sep.2026)	Fiscal Year Ended March 2026 Result (Apr.2025-Mar.2026)	Fiscal Year Ending March 2027 Forecast [Nov.4,2026] (Apr.2026-Mar.2027)	Fiscal Year Ending March 2027 Previous Forecast [Aug 4,2026] (Apr.2026-Mar.2027)
Revenue	126,375	147,394	260,836	280,000	265,000
Operating profit 〈Margin〉	10,135 8.0%	14,267 9.7%	18,927 7.3%	23,500 8.4%	22,000 8.3%
Profit before income taxes 〈Margin〉	11,055 8.7%	15,478 10.5%	21,567 8.3%	25,500 9.1%	24,000 9.1%
Profit attributable to owners of parent 〈Margin〉	8,965 7.1%	12,262 8.3%	18,760 7.2%	18,000 6.4%	17,000 6.4%
FX（Average exchange rate）					
USD	￥146.04	￥159.38	¥150.78	￥154.69	¥152.37
MXN	￥7.67	￥9.21	¥8.18	￥8.90	¥8.57
THB	￥4.47	￥4.85	¥4.68	￥4.68	¥4.65
IDR	￥0.0089	￥0.0090	¥0.0091	￥0.0087	¥0.0090
INR	￥1.69	￥1.68	¥1.71	￥1.63	¥1.65
CNY	￥20.30	￥23.53	¥21.25	￥22.81	¥22.14
BRL	￥26.31	￥31.32	¥27.77	￥30.16	¥29.43
NTD	￥4.81	￥5.02	¥4.89	￥4.87	¥4.84
PHP	￥2.58	￥2.60	¥2.61	￥2.52	¥2.52
VND	￥0.00562	￥0.00609	¥0.00578	￥0.00591	¥0.00581
Capital Expenditures	7,839	7,295	16,451	23,350	22,510
Depreciation	4,918	4,928	9,692	9,650	9,570
R&D	4,078	4,797	8,246	10,200	9,500

Analysis of Operating Profit Variance（YoY）	Fiscal Year Ended March 2027 2nd Quarter Result (Apr.2026-Sep.2026)	Fiscal Year Ending March 2027 Forecast [Nov.4,2026] (Apr.2026-Mar.2027)	Fiscal Year Ending March 2027 Previous Forecast [Aug 4,2026] (Apr.2026-Mar.2027)
Revenue, model mix	+4,927	+5,600	+2,600
Impact of Middle East Situation	(1,964)	(3,300)	(2,000)
Depreciation	+234	+100	+100
R&D Expenses	(719)	(2,000)	(1,300)
SGA*	(70)	+3,100	+3,500
Foreign Exchange rates	+1,349	+200	0
US tariff impact	(32)	+1,100	+600
Others	+407	(227)	(427)
Total	+4,132	+4,573	+3,073

*Includes product warranty (quality related) expenses. (The full-year results for the previous fiscal period include quality related expenses, whereas the full-year forecast for the fiscal year ending March 2027 does not include 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.