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November 4, 2026

Company name: **F.C.C. CO., LTD.**
Listing: Tokyo Stock Exchange
Securities code: 7296
Representative: Yoshitaka Saito, Representative Director, President and Executive Officer
Contact: Mikinobu Nagasaka, Director, Senior Executive Officer, Head of Management and Administration
TEL: +81-53-523-2471

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

F.C.C.CO.,LTD. (hereinafter the "Company") hereby announces that a difference have arisen between the announced consolidated earnings forecast for the second quarter (interim period) of fiscal year ending March 2027, disclosed on August 4, 2026, and the actual results. In addition, its full-year consolidated earnings forecast for the fiscal year ending March 2027 were revised as below.

Furthermore, interim dividends from surplus with a record date of September 30, 2026 were resolved at its Board of Directors' meeting held on November 4, 2026, and its year-end and annual dividend forecast for the fiscal year ending March, 2027 were revised.

1. Difference between consolidated earnings forecast and result for the second quarter (interim period) of fiscal year ending March 2027
(April 1, 2026 - September 30, 2026)

(Millions of yen)

	Revenue	Operating Profit	Profit Before Tax	Profit	Profit Attributable to Owners of the Parent	Basic earnings per share (yen)
Previous Forecast (A)	136,000	12,000	13,000	9,500	9,400	196.07
Results (B)	147,394	14,267	15,478	12,291	12,262	255.78
Change(B－A)	11,394	2,267	2,478	2,791	2,862	
Change (%)	8.4	18.9	19.1	29.4	30.5	
Reference : Results for the Second Quarter of the Previous Fiscal Year (For the Second Quarter of Fiscal Year Ended March 2026)	126,375	10,135	11,055	8,981	8,965	185.13

2. Revision to full-year consolidated earnings forecast for fiscal year ending March 2027
(April 1, 2026 - March 31, 2027)

(Millions of yen)

	Revenue	Operating Profit	Profit Before Tax	Profit	Profit Attributable to Owners of the Parent	Basic earnings per share (yen)
Previous Forecast (A)	265,000	22,000	24,000	17,100	17,000	356.43
Results (B)	280,000	23,500	25,500	18,100	18,000	377.40
Change(B－A)	15,000	1,500	1,500	1,000	1,000	
Change (%)	5.7	6.8	6.3	5.8	5.9	
Reference : Results for the Previous Fiscal Year (For the Fiscal Year Ended March 2026)	260,836	18,927	21,567	18,806	18,760	387.36

3. Reasons

Regarding the consolidated financial results for the second quarter (interim period), both sales and profits exceeded the previously announced forecasts due primarily to increased sales of motorcycle clutches in India, increased sales of automotive clutches in North America, as well as the impact of a weaker yen compared to the assumed exchange rate.

The full-year consolidated earnings forecast was revised in consideration of the second quarter (interim period) consolidated results, a revision of the assumed exchange rates and other factors.

The assumed exchange rates for major currencies are as follows.

	Cumulative results for the second quarter	From the third quarter onward assumed rate	Full-year assumed rate
US Dollar (USD)	JPY 159.38	JPY 150.00	JPY 154.69
Indian Rupee (INR)	1.68	1.59	1.63
Indonesian Rupiah (IDR)	0.0090	0.0084	0.0087

Note: The above earnings forecasts are based on information currently available to the Company and certain assumptions deemed reasonable by the Company. Actual business and other results may differ significantly from these forecasts due to a wide range of factors.

4. Details of dividends

	Determined items	Previous forecast (announced on August 4, 2026)	Actual results for the previous fiscal year (Interim dividend for the fiscal year ended March 31, 2026)
Record date	September 30, 2026	September 30, 2026	September 30, 2025
Dividend per share	95 yen	90 yen	67 yen
Total dividends paid	4,507 million yen	—	3,245 million yen
Effective date	December 7, 2026	—	December 8, 2025
Source of dividends	Retained earnings	—	Retained earnings

5. Revised Dividend Forecast

	Dividend per share		
	Interim (September 30, 2026)	Year-end (March 31, 2027)	Annual
Previous forecast (Announced on August 4, 2026)		90 yen	180 yen
Revised forecast		95 yen	190 yen
Actual results for the fiscal year ending March 31, 2027	95 yen		
Actual results for the fiscal year ended March 31, 2026	67 yen	127 yen	194 yen

6. Reasons

The Company considers returning profits to shareholders to be one of the top management issues. Our basic policy is to continue to pay a stable dividend from a comprehensive point of view based on consolidated financial performance and dividend payout ratio, etc., while striving to improve corporate value by making capital investments and carrying out research and development activities necessary for future growth and thus maintaining and strengthening its competitiveness.

Furthermore, in the 13th Medium-Term Management Plan, the Company has set a target of achieving the higher of a consolidated dividend payout ratio of 50% or a dividend on equity ratio (DOE) of 3.5%.

Considering the second quarter (interim period) performance exceeding the previous forecast and the upward revision of the full-year earnings forecast, we have increased the interim dividend and revised upward the year-end dividend forecast.

As a result, the second quarter (interim period end) dividend for the fiscal year ending March 2027 has been set at 95 yen per share. Furthermore, the year-end dividend will be set at 95 yen per share. Accordingly, the annual dividend forecast will be increased by 10 yen per share from the previous forecast to 190 yen.

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