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Date: February 12, 2026

Company Name: Akebono Brake Industry Co., Ltd.
Representative: Hiroshi Nagaoka, President & CEO
(Securities Code: 7238; TSE Prime Market)

Announcement Regarding Non-Operating Income (Consolidated) and Revision of the Earnings Forecast

Akebono Brake Industry Co., Ltd. (hereinafter the “Company”) hereby announces recording of non-operating income on consolidated financial results for the nine months ended December 31, 2025. The Company also reports a revision of the earnings forecast for the consolidated fiscal year ending March 31, 2026, in “Consolidated Financial Results for the Year Ended March 31, 2025 [Japanese GAAP]” disclosed on May 15, 2025, based on the recent trends as follows.

1. Details of Non-operating Income (Foreign Exchange Gains)

The Company recorded non-operating income (foreign exchange gains) of 917 million yen on consolidated financial results for the third quarter of the fiscal year ending March 31, 2026, as a result of recent fluctuations in foreign exchange markets. A portion of the foreign exchange gains is included in the decrease in foreign exchange losses recorded in the six months ended September 30, 2025. These foreign exchange gains mainly occurred in relation to short-term borrowings from affiliated companies denominated in Japanese yen held by Akebono Brake Corporation (U.S.), the Company’s consolidated subsidiary in North America.

Quarterly foreign exchange gains and losses are as follows.

(million yen)			
1Q	2Q	3Q	1-3Q
(255)	(277)	917	385

2. Details of Revised Earnings Forecast

Revised Consolidated Earnings Forecast for the Fiscal Year Ending March 31, 2026
(April 1, 2025 to March 31, 2026)

(Unit: Million yen)

	Net sales	Operating Profit	Ordinary Profit	Profit attributable to owners of parent	EPS (Yen)
Initial Forecast (A)	154,600	4,000	1,700	(1,300)	(4.79)
Revised Forecasts(B)	159,400	5,000	4,000	300	1.11
Change (B - A)	4,800	1,000	2,300	1,600	
Percentage Change (%)	3.1	25.0	135.3	—	
(Reference) Actual Results for FY2024*	161,672	3,124	(2,271)	168	1.1

*Fiscal year ended March 31, 2025 (April 1, 2024 to March 31, 2025)

(Reasons for Revision of Forecast)

Regarding the consolidated earnings forecast for the fiscal year ending March 31, 2026, net sales, operating profit, ordinary profit, and net profit attributable to owners of the parent are all expected to exceed the forecast figures disclosed in the “Consolidated Financial Results for the Year Ended March 31, 2025 [Japanese GAAP]” disclosed on May 15, 2025. This is mainly due to increased sales in Japan and China compared to initial forecasts, progress in reflecting rising raw material, energy, and labor costs in sales prices, and rationalization measures such as productivity improvements and cost reductions exceeding initial expectations. As a result, the consolidated earnings forecast for the fiscal year ending March 31, 2026 has been revised to net sales of 159.4 billion yen, operating profit of 5.0 billion yen, ordinary profit of 4.0 billion yen, and net profit attributable to owners of the parent of 0.3 billion yen, respectively.

Reference: Difference between Initial Forecast and Revised Forecast by Region

(Unit: Billion Yen)

	Net Sales				Operating Profit			
	Initial Forecast	Revised Forecast	Change	Change (%)	Initial Forecast	Revised Forecast	Change	Change (%)
Japan	62.2	64.4	2.2	3.5%	3.3	4.0	0.7	21.2%
N. America	49.9	49.5	(0.4)	(0.8%)	(2.6)	(3.4)	(0.8)	- %
Europe	9.5	8.6	(0.9)	(9.5%)	0.1	0.1	-	- %
China	9.6	12.9	3.3	34.4%	0.3	1.1	0.8	266.7%
Thailand	7.0	7.7	0.7	10.0%	0.7	1.0	0.3	42.9%
Indonesia	24.2	24.8	0.6	2.5%	2.0	2.0	-	- %
Eliminations	(7.8)	(8.5)	(0.7)	- %	0.2	0.2	-	- %
Total	154.6	159.4	4.8	3.1%	4.0	5.0	1.0	25.0%

Exchange rates: 1 U.S. Dollar = 149.8 Yen, 1 Euro = 172.9 Yen

(Note) The above forecasts were prepared using information available as of the date of this announcement. Actual earnings may differ from forecasts due to various reasons.

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