Note: This document has been translated from a part of the Japanese original for reference purposes only. In the event of any discrepancy between this translated document and the Japanese original, the original shall prevail.

Consolidated Financial Results for the Three Months Ended June 30, 2026 (under IFRS)

August 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 commence dividend payments: –
Preparation of supplementary material on financial results: Yes
Holding of financial results briefing: None

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

1. Consolidated financial results for the three months ended June 30, 2026 (from April 1, 2026 to June 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	
Three months ended	Millions of yen	%	Millions of yen	%	Millions of yen	%	Millions of yen	%	Millions of yen	%	Millions of yen	%
June 30, 2026	71,800	18.3	7,032	38.8	7,723	41.8	5,848	24.7	5,814	24.3	8,959	326.7
June 30, 2025	60,705	(5.3)	5,068	2.5	5,447	(17.8)	4,688	1.5	4,679	1.8	2,099	(81.3)

	Basic earnings per share	Diluted earnings per share
Three months ended	Yen	Yen
June 30, 2026	120.06	–
June 30, 2025	96.63	–

(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
June 30, 2026	267,589	209,106	207,766	77.6	4,289.64
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	–				
Fiscal year ending March 31, 2027 (Forecast)		90.00	—	90.00	180.00

Note: Revisions to the forecast of cash dividends most recently announced: Yes
Note: For details of the revision of the cash dividends forecast, please refer to the "Notice Concerning Revision to Earnings Forecast and Dividend Forecast" announced on August 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
Six months ending September 30, 2026	136,000	7.6	12,000	18.4	13,000	17.6	9,500	5.8	9,400	4.8	196.07
Fiscal year ending March 31, 2027	265,000	1.6	22,000	16.2	24,000	11.3	17,100	(9.1)	17,000	(9.4)	356.43

Note: Revisions to the consolidated earnings forecast most recently announced: Yes
Note: For details of the revision of the consolidated earnings forecast, please refer to the "Notice Concerning Revision to Earnings Forecast and Dividend Forecast" announced on August 4, 2026.
Note: At the Board of Directors meeting held on May 13, 2026, the Company resolved to acquire treasury stock, conduct a tender offer for treasury stock, and cancel treasury stock. This tender offer concluded on June 10, 2026, and the settlement was completed on July 2, 2026. The acquired treasury stock is scheduled to be canceled as of August 31, 2026. For details, please refer to the "Notice Regarding the Results of the Tender Offer for Treasury Stock, the Conclusion of the Acquisition, and the Number of Shares of Treasury Stock to be Canceled" announced on June 11, 2026. The "Basic Earnings Per Share" in the consolidated earnings forecast for the fiscal year ending March 2027 takes into account the impact of the acquisition and cancellation of the said treasury stock.

*** 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 other than the above: None

c. Changes in accounting estimates: None

(3) Number of shares issued (ordinary shares)

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

As of June 30, 2026	52,056,530 shares
As of March 31, 2026	52,056,530 shares

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

As of June 30, 2026	3,622,040 shares
As of March 31, 2026	3,621,868 shares

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

For the three months ended June 30, 2026	48,434,538 shares
For the three months ended June 30, 2025	48,423,608 shares

* Review of the Japanese-language originals of the attached consolidated quarterly financial statements by certified public accountants or an audit firm: None

* 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

For supplementary materials for financial results, "References Summary of FY2027 First Quarter Financial Results (Consolidated)" is attached to this quarterly financial report.

Condensed quarterly consolidated financial statements

(1) Condensed quarterly consolidated statement of financial position

(Millions of yen)

	As of March 31, 2026	As of June 30, 2026
Assets		
Current assets		
Cash and cash equivalents	71,360	71,000
Trade and other receivables	46,178	45,556
Other financial assets	9,454	8,318
Inventories	36,329	39,430
Other current assets	5,021	4,807
Total current assets	168,343	169,113
Non-current assets		
Property, plant and equipment	67,016	68,260
Goodwill and intangible assets	2,655	2,703
Investments accounted for using the equity method	104	113
Other financial assets	21,305	22,808
Deferred tax assets	4,200	3,835
Other non-current assets	726	753
Total non-current assets	96,009	98,475
Total assets	264,353	267,589

(Millions of yen)

	As of March 31, 2026	As of June 30, 2026
Liabilities and equity		
Liabilities		
Current liabilities		
Trade and other payables	24,595	24,112
Borrowings	3,846	4,868
Other financial liabilities	361	633
Income taxes payable	1,122	1,530
Provisions	9,209	8,998
Other current liabilities	9,168	8,428
Total current liabilities	48,303	48,571
Non-current liabilities		
Other financial liabilities	817	867
Defined benefit liability	3,123	3,154
Provisions	14	14
Deferred tax liabilities	5,045	5,131
Other non-current liabilities	749	744
Total non-current liabilities	9,750	9,912
Total liabilities	58,054	58,483
Equity		
Issued capital	4,175	4,175
Retained earnings	166,974	166,620
Treasury shares	(7,296)	(7,297)
Other components of equity	41,162	44,266
Total equity attributable to owners of parent	205,015	207,766
Non-controlling interests	1,283	1,339
Total equity	206,299	209,106
Total liabilities and equity	264,353	267,589

(2) Condensed quarterly consolidated statement of income

(Millions of yen)

	Three months ended June 30, 2025	Three months ended June 30, 2026
Revenue	60,705	71,800
Cost of sales	(49,603)	(57,820)
Gross profit	11,102	13,980
Selling, general and administrative expenses	(6,104)	(7,072)
Other income	353	194
Other expense	(283)	(68)
Operating profit	5,068	7,032
Finance income	838	788
Finance costs	(458)	(97)
Profit before income taxes	5,447	7,723
Income tax expense	(759)	(1,875)
Profit	4,688	5,848
Profit attributable to		
Owners of parent	4,679	5,814
Non-controlling interests	8	33
Profit	4,688	5,848
Earnings per share		
Basic earnings per share (Yen)	96.63	120.06
Diluted earnings per share (Yen)	—	—

(3) Condensed quarterly consolidated statement of comprehensive income

(Millions of yen)

	Three months ended June 30, 2025	Three months ended June 30, 2026
Profit	4,688	5,848
Other comprehensive income		
Components that will not be reclassified to profit or loss		
Remeasurements of defined benefit plans	1	(17)
Changes in the fair value of financial assets measured at fair value through other comprehensive income	325	893
Total	327	875
Components that may be reclassified to profit or loss		
Exchange differences of foreign operations	(2,895)	2,234
Share of other comprehensive income of associates accounted for using equity method	(20)	0
Total	(2,915)	2,235
Total other comprehensive income	(2,588)	3,110
Comprehensive income	2,099	8,959
Comprehensive income attributable to		
Owners of parent	2,021	8,902
Non-controlling interests	77	56
Comprehensive income	2,099	8,959

(4) Condensed quarterly consolidated statement of changes in equity

Three months ended June 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	－	－	4,679	－	－	－
Other comprehensive income	－	－	－	－	(2,977)	318
Total comprehensive income	－	－	4,679	－	(2,977)	318
Purchase of treasury shares	－	－	－	(0)	－	－
Share-based payment transactions	－	(0)	－	(0)	－	－
Dividends	－	－	(4,890)	－	－	－
Transfer from retained earnings to capital surplus	－	0	(0)	－	－	－
Transfer from other components of equity	－	－	1	－	－	－
Total transactions with the owners	－	－	(4,888)	(0)	－	－
Balance as of Jun 30, 2025	4,175	－	156,002	(7,312)	22,122	6,364

	Equity attributable to owners of parent			Non-controlling interests	Total equity
	Other components of 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, 2025	－	31,146	184,221	1,222	185,444
Profit	－	－	4,679	8	4,688
Other comprehensive income	1	(2,657)	(2,657)	69	(2,588)
Total comprehensive income	1	(2,657)	2,021	77	2,099
Purchase of treasury shares	－	－	(0)	－	(0)
Share-based payment transactions	－	－	(0)	－	(0)
Dividends	－	－	(4,890)	(0)	(4,891)
Transfer from retained earnings to capital surplus	－	－	－	－	－
Transfer from other components of equity	(1)	(1)	－	－	－
Total transactions with the owners	(1)	(1)	(4,891)	(0)	(4,891)
Balance as of Jun 30, 2025	－	28,486	181,352	1,299	182,652

Three months ended June 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	―	―	5,814	―	―	―
Other comprehensive income	―	―	―	―	2,221	883
Total comprehensive income	―	―	5,814	―	2,221	883
Purchase of treasury shares	―	―	―	(0)	―	―
Share-based payment transactions	―	(0)	―	(0)	―	―
Dividends	―	―	(6,151)	―	―	―
Transfer from retained earnings to capital surplus	―	0	(0)	―	―	―
Transfer from other components of equity	―	―	(17)	―	―	―
Total transactions with the owners	―	―	(6,168)	(0)	―	―
Balance as of Jun 30, 2026	4,175	―	166,620	(7,297)	36,499	7,767

	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	―	―	5,814	33	5,848
Other comprehensive income	(17)	3,087	3,087	23	3,110
Total comprehensive income	(17)	3,087	8,902	56	8,959
Purchase of treasury shares	―	―	(0)	―	(0)
Share-based payment transactions	―	―	(0)	―	(0)
Dividends	―	―	(6,151)	(0)	(6,152)
Transfer from retained earnings to capital surplus	―	―	―	―	―
Transfer from other components of equity	17	17	―	―	―
Total transactions with the owners	17	17	(6,151)	(0)	(6,152)
Balance as of Jun 30, 2026	―	44,266	207,766	1,339	209,106

(5) Condensed quarterly consolidated statement of cash flows

(Millions of yen)

	Three months ended June 30, 2024	Three months ended June 30, 2025
Cash flows from (used in) operating activities		
Profit before income taxes	5,447	7,723
Depreciation and amortization expense	2,772	3,106
Finance income and finance costs	(605)	(1,047)
Loss (gain) on sales and retirement of non-current assets	17	(7)
Decrease (Increase) in inventories	(621)	(2,416)
Decrease (Increase) in trade and other receivables	2,210	1,248
Increase (decrease) in trade and other payables	1,387	(1,035)
Increase (decrease) in defined benefit liability	(279)	132
Increase (decrease) in provisions	(905)	(211)
Other	(2,703)	(697)
Subtotal	6,719	6,795
Interest and dividend income received	855	800
Interest expenses paid	(6)	(7)
Income taxes paid	(1,142)	(1,198)
Income taxes refund and interest on refund received	4	2
Net cash flows from (used in) operating activities	6,430	6,391
Cash flows from (used in) investing activities		
Payments into time deposits	(5,856)	(4,491)
Proceeds from withdrawal of time deposits	6,501	5,727
Purchase of property, plant and equipment	(4,262)	(3,206)
Proceeds from sales of property, plant and equipment	18	64
Purchase of intangible assets	(205)	(220)
Payments of loans receivable	(11)	(19)
Collection of loans receivable	27	22
Purchase of investments	(179)	(111)
Proceeds from sales and redemption of investments	0	－
Other	70	(60)
Net cash flows from (used in) investing activities	(3,898)	(2,296)
Cash flows from (used in) financing activities		
Net increase (decrease) in short-term borrowings	－	1,000
Repayments of lease liabilities	(123)	(227)
Purchase of treasury shares	(0)	(0)
Cash dividends paid	(4,802)	(6,060)
Cash dividends paid to non-controlling shareholders	(0)	(0)
Net cash flows from (used in) financing activities	(4,927)	(5,288)
Net increase (decrease) in cash and cash equivalents	(2,394)	(1,193)
Cash and cash equivalents at beginning of period	68,496	71,360
Effect of exchange rate change on cash and cash equivalents	(1,485)	833
Cash and cash equivalents at end of period	64,616	71,000

(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 first quarter consolidated cumulative period is also described using the changed name.

(2) Revenue and performance for reportable segments

Three months ended June 30, 2025

	Reportable segments				
	Motorcycles business	Automobiles business	Non-mobility business	Total	Consolidated
	Millions of yen	Millions of yen	Millions of yen	Millions of yen	Millions of yen
Revenue					
External revenue	28,163	32,516	25	60,705	60,705
Intersegment revenue	—	—	—	—	—
Total	28,163	32,516	25	60,705	60,705
Depreciation and amortization expense	(1,224)	(1,514)	(33)	(2,772)	(2,772)
Other profit (loss)	(24,422)	(27,851)	(591)	(52,864)	(52,864)
Operating profit (loss)	2,516	3,151	(599)	5,068	5,068
Finance income					838
Finance costs					(458)
Profit before income taxes					5,447

Three months ended June 30, 2026

	Reportable segments				
	Motorcycles business	Automobiles business	Non-mobility business	Total	Consolidated
	Millions of yen	Millions of yen	Millions of yen	Millions of yen	Millions of yen
Revenue					
External revenue	34,595	37,164	39	71,800	71,800
Intersegment revenue	—	—	—	—	—
Total	34,595	37,164	39	71,800	71,800
Depreciation and amortization expense	(1,440)	(1,580)	(85)	(3,106)	(3,106)
Other profit (loss)	(29,552)	(31,501)	(607)	(61,661)	(61,661)
Operating profit (loss)	3,603	4,082	(653)	7,032	7,032
Finance income					788
Finance costs					(97)
Profit before income taxes					7,723

(References)

Summary of FY2027 First Quarter Financial Results <Consolidated>

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

	Fiscal Year Ended March 2026 1st Quarter Result (Apr.2025-Jun.2025)	Fiscal Year Ended March 2027 1st Quarter Result (Apr.2026-Jun.2026)	Fiscal Year Ended March 2026 Result (Apr.2025-Mar.2026)	Fiscal Year Ending March 2027 Forecast (Apr.2026-Mar.2027)	Fiscal Year Ending March 2027 Previous Forecast ［May 13,2026］ (Apr.2026-Mar.2027)
Revenue	60,705	71,800	260,836	265,000	260,000
Operating profit	5,068	7,032	18,927	22,000	20,000
〈Margin〉	8.3%	9.8%	7.3%	8.3%	7.7%
Profit before income taxes	5,447	7,723	21,567	24,000	22,000
〈Margin〉	9.0%	10.8%	8.3%	9.1%	8.5%
Profit attributable to owners of parent	4,679	5,814	18,760	17,000	15,000
〈Margin〉	7.7%	8.1%	7.2%	6.4%	5.8%
FX（Average exchange rate）					
USD	￥144.60	￥159.50 円	￥150.78	￥152.37	￥150.00
MXN	￥7.42	￥9.18 円	￥8.18	￥8.57	￥8.37
THB	￥4.37	￥4.90 円	￥4.68	￥4.65	￥4.57
IDR	￥0.0088	￥0.0091 円	￥0.0091	￥0.0090	￥0.0089
INR	￥1.69	￥1.69 円	￥1.71	￥1.65	￥1.64
CNY	￥19.99	￥23.44 円	￥21.25	￥22.14	￥21.70
BRL	￥25.53	￥31.62 円	￥27.77	￥29.43	￥28.70
NTD	￥4.69	￥5.05 円	￥4.89	￥4.84	￥4.77
PHP	￥2.57	￥2.62 円	￥2.61	￥2.52	￥2.49
VND	￥0.00559	￥0.00608 円	￥0.00578	￥0.00581	￥0.00572
Capital Expenditures	4,858	3,106	16,451	22,510	21,500
Depreciation	2,421	2,587	9,692	9,570	9,630
R&D	1,947	2,225	8,246	9,500	9,600

Analysis of Operating Profit Variance（YoY）		Fiscal Year Ended March 2027 1st Quarter Result (Apr.2026-Jun.2026)		Fiscal Year Ending March 2027 Forecast (Apr.2026-Mar.2027)	Fiscal Year Ending March 2027 Previous Forecast ［May 13,2026］ (Apr.2026-Mar.2027)
Revenue, model mix*1		+1,965		+600	(1,210)
Depreciation		(23)		+100	(40)
R&D Expenses		(278)		(1,300)	(1,350)
SGA*2		(401)		+3,500	+3,400
Foreign Exchange rates		+773		0	(530)
US tariff impact		(126)		+600	+960
Others		+55		(427)	(157)
Total		+1,965		+3,073	+1,073

*1 Includes an increase in raw material prices stemming from the situation in the Middle East
*2 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.