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August 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

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Notice Concerning Revision to Earnings Forecast and Dividend Forecast

F.C.C.CO.,LTD. (hereinafter the "Company") hereby announces the revision to its earnings forecast and dividend forecast for the fiscal year ending March 31, 2027 (April 1, 2026 to March 31, 2027), which announced on May13, 2026, as detailed below.

１． Revision to Earnings Forecast

Consolidated financial result forecast for the second quarter of the fiscal year ending March 31, 2027 (April 1,2026 to September 30, 2026)

(Millions of yen)

	Revenue	Operating Profit	Profit before income taxes	Interim Profit attributable to owners of parent	Basic earnings per share(yen)
Previous forecast (A)	131,000	100,000	11,000	7,400	157.53
Revised forecast (B)	136,000	12,000	13,000	9,400	196.07
Change (B-A)	5,000	2,000	2,000	2,000	
Change (%)	3.8	20.0	18.2	27.0	
(Ref.) Actual results for six months ended September 30,2025	126,375	10,135	11,055	8,965	185.13

Consolidated financial result forecast for the fiscal year ending March 31, 2027 (April 1,2026 to March 31, 2027)

(Millions of yen)

	Revenue	Operating Profit	Profit before income taxes	Profit attributable to owners of parent	Basic earnings per share(yen)
Previous forecast (A)	260,000	20,000	22,000	15,000	315.05
Revised forecast (B)	265,000	22,000	24,000	17,000	356.43
Change (B-A)	5,000	2,000	2,000	2,000	
Change (%)	1.9	10.0	9.1	13.3	
(Ref.) Actual results for previous fiscal year ended March 31,2026	260,836	18,927	21,567	18,760	387.36

２． Revision to Dividend Forecast

(yen)

	Dividend per share		
	Interim	Year-End	Total
Previous forecast	80.00	80.00	160.00
Revised forecast	90.00	90.00	180.00
Actual for the previous fiscal year ended March 31,2026	67.00	127.00	194.00

３． Reasons for revision to earnings forecast and dividend forecast

The results for the first quarter of the fiscal year ending March 2027 exceeded the initial plan, due in part to increased sales of motorcycle clutches in India, increased sales of automotive clutches in North America, and a positive impact on profits from foreign exchange rates. Accordingly, the earnings forecast has been revised, and the dividend forecast has also been revised based upon the dividend target of the higher of a 50% dividend payout ratio or a DOE of 3.5%.

【For reference】

The exchange rates of major currencies used as the basis for the earnings forecast (Consolidated financial result forecast for the fiscal year ending March 31, 2027) are as follows:

(yen)

	Actual rate for the first quarter	Assumed exchange rates for the second quarter and onward	Assumed exchange rates for the full fiscal year
US$	159.50	150.00	152.37
INR(India)	1.69	1.64	1.65
IDR(Indonesia)	0.0091	0.0089	0.0090

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

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