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Consolidated Financial Results FY2026 1Q

August 6, 2026

Akebono Brake Industry Co., Ltd.

Presentation Outline

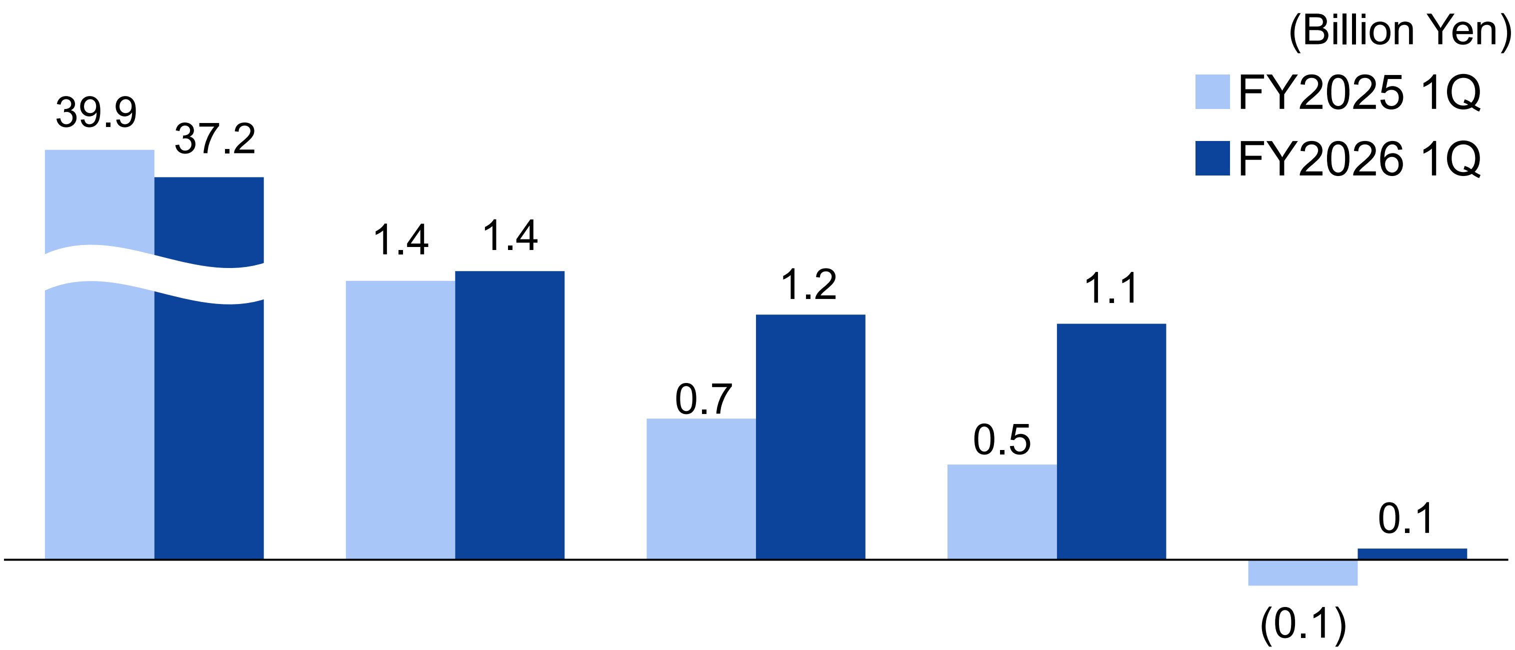
- FY2026 1Q: Consolidated Financial Results
- Appendix

(Note) The first quarter (1Q) of the fiscal year is defined as follows:

1. North America, China, Thailand, and Indonesia: January 1, 2026 to March 31, 2026
2. Japan and Europe: April 1, 2026 to June 30, 2026

FY2026 1Q:
Consolidated Financial Results

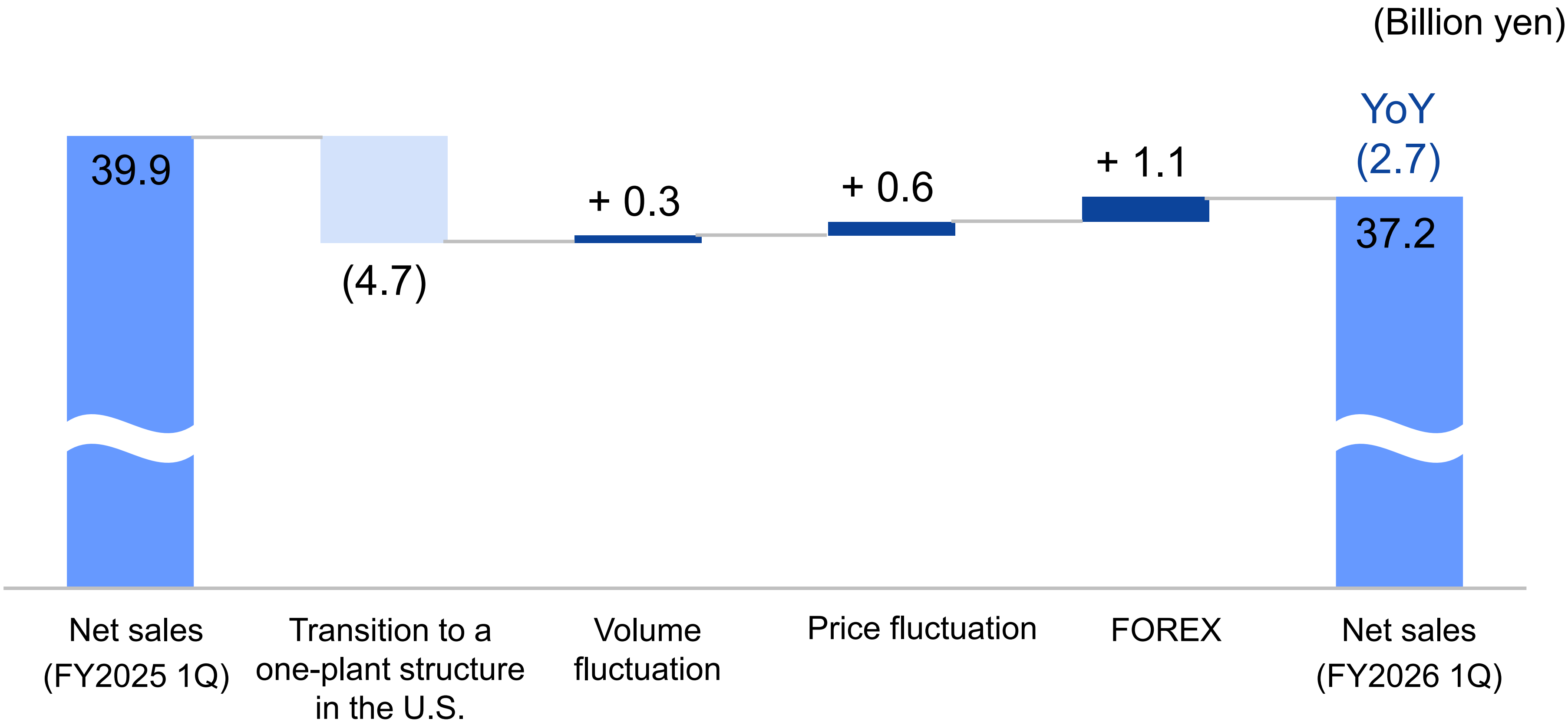
FY2026 1Q: Consolidated Results (YoY)



	Net Sales	Operating Profit	Ordinary Profit	Pre-tax Profit*	Net Profit**
FY2025 1Q	39.9	1.4	0.7	0.5	(0.1)
FY2026 1Q	37.2	1.4	1.2	1.1	0.1
YoY	(2.7)	0.0	0.5	0.7	0.2

* Profit before income taxes ** Profit attributable to owners of parent

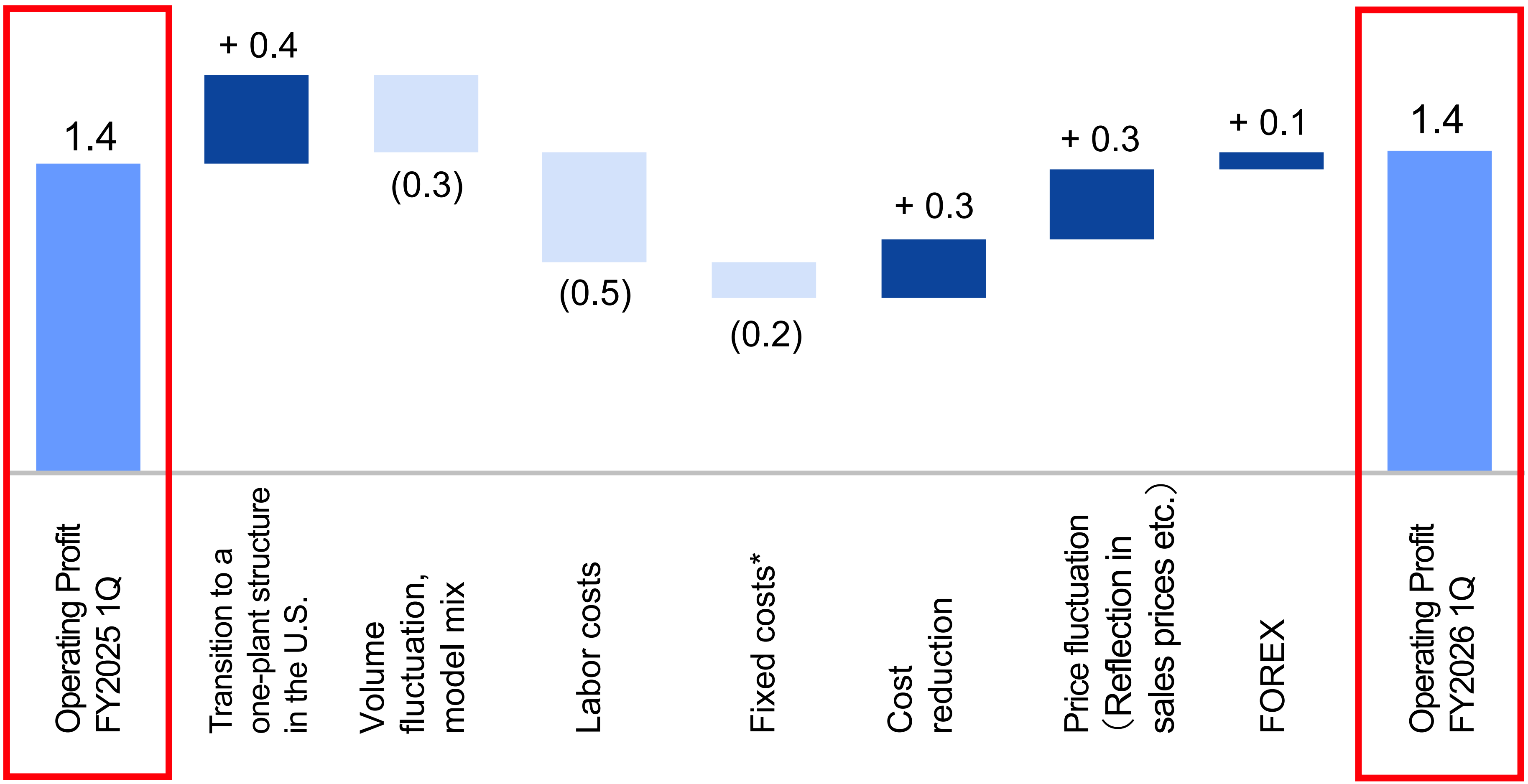
FY2026 1Q: Net Sales Analysis (YoY)



- Net sales decreased by 2.7 billion yen from FY2025 1Q.
- Decrease of 4.7 billion yen due to reduced production volume associated with the transition to a one-plant structure in the U.S. (excluding price and FOREX impacts)
- Increase of 0.3 billion yen due to volume fluctuation in regions outside the U.S.

FY2026 1Q: Operating Profit Analysis (YoY)

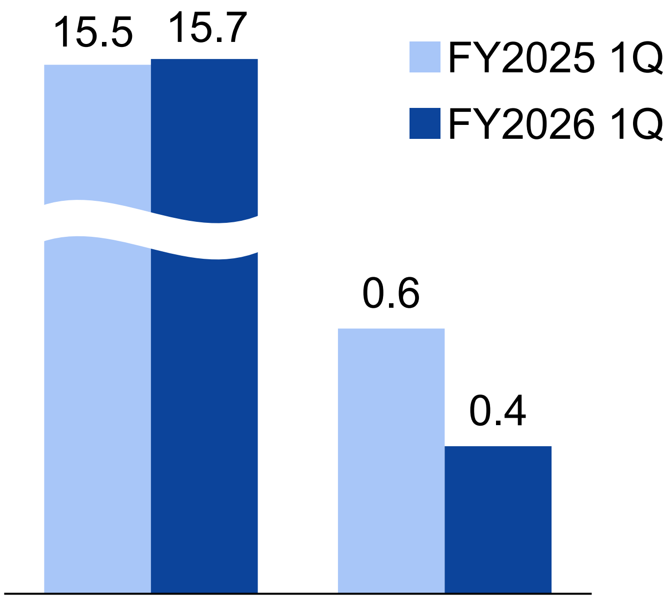
(Billion yen)



* Fixed costs include R&D Expenses and depreciation.

FY2026 1Q: Results by Region (YoY)

Japan



(Billion yen)

	Net Sales	Operating Profit
FY2025 1Q	15.5	0.6
FY2026 1Q	15.7	0.4
YoY	+ 0.2	(0.3)

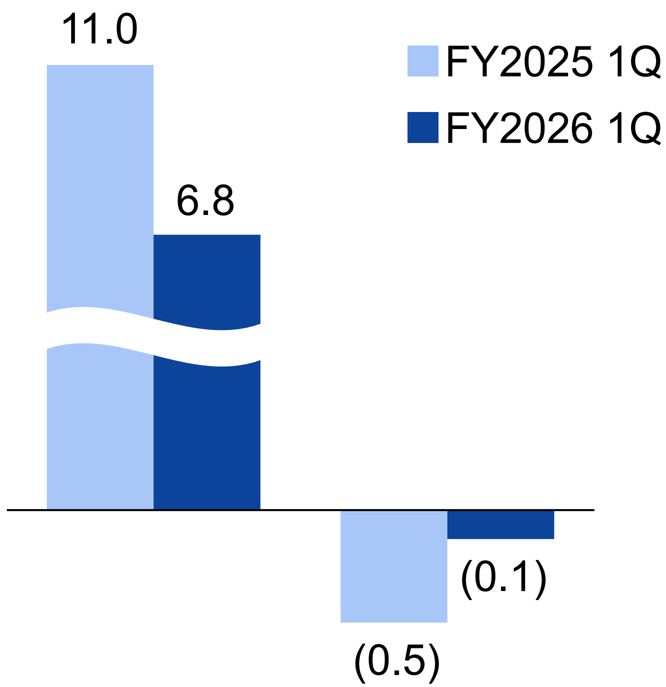
- Regarding automotive business, net sales increased primarily due to the continued impact of price revisions implemented in FY2025 and strong orders for products for some automakers, despite a decline in orders due to the termination of production for certain vehicle models and the transfer of production of high-performance products.
- Regarding aftermarket business, net sales decreased due to a decline in orders mainly for products for overseas.
- Regarding I.M./R.S.* business, net sales increased due to an increase in orders for products for rolling stock.
- Operating profit decreased due to the impact of changes in sales mix, including lower sales of aftermarket products, the steep rise in market prices of energy costs, and an increase in labor costs, despite rationalization including improvements in productivity.

* Industrial Machinery / Rolling Stock

FY2026 1Q: Results by Region (YoY)

North America (U.S.)

(Billion yen)



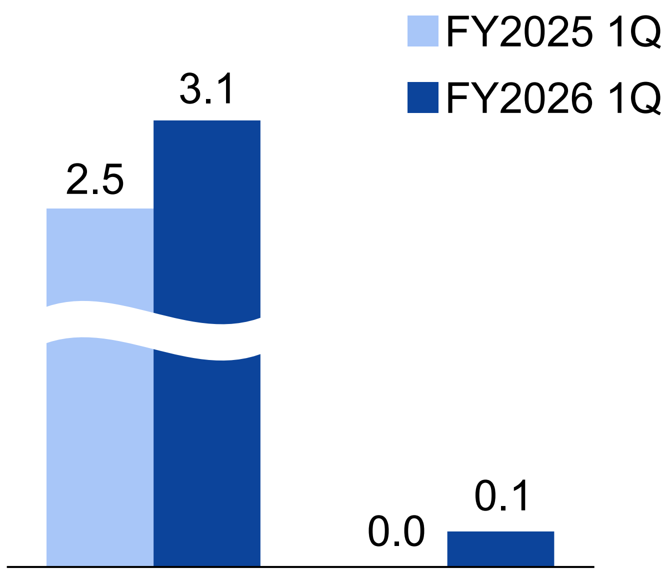
	Net Sales	Operating Profit
FY2025 1Q	11.0	(0.5)
FY2026 1Q	6.8	(0.1)
YoY	(4.2)	+ 0.4

- Net sales decreased primarily due to the impact of reduced production volume resulting from transition to a one-plant structure in the U.S.
- Operating profit increased primarily due to optimization of personnel and cost reductions, despite the impact of a decline in orders resulting from the transition to a one-plant structure.

FY2026 1Q: Results by Region (YoY)

North America (Mexico)

(Billion yen)



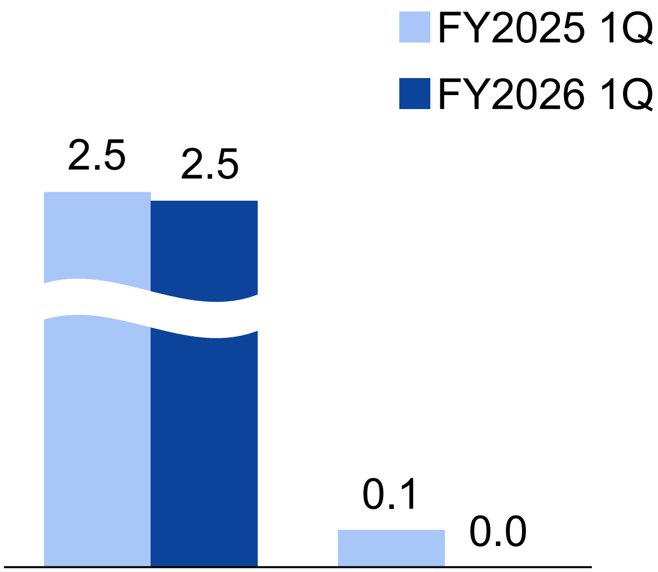
	Net Sales	Operating Profit
FY2025 1Q	2.5	0.0
FY2026 1Q	3.1	0.1
YoY	+ 0.6	+ 0.1

- Net sales increased due to the impact of yen depreciation and an increase in orders for products for certain vehicle models.
- Operating profit increased due to an increase in orders and the recovery of raw material cost increases incurred in FY2025.
- For North America overall, operating profit increased due to the benefits of transition to a one-plant structure in the U.S., despite a decrease in net sales.

FY2026 1Q: Results by Region (YoY)

Europe

(Billion yen)



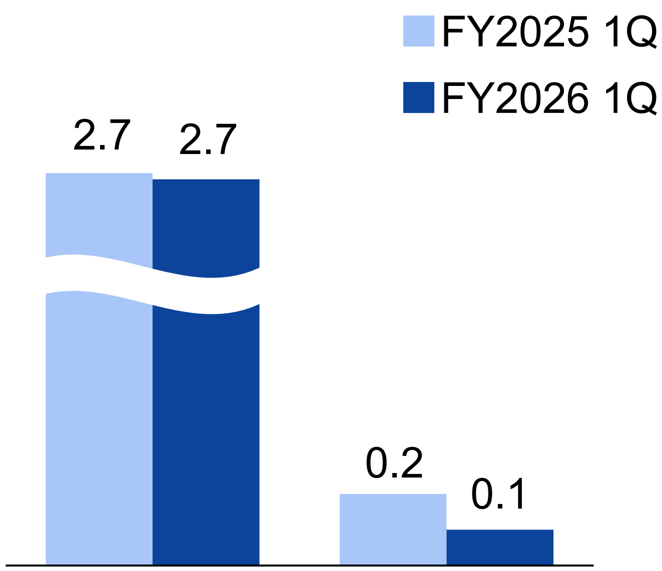
	Net Sales	Operating Profit
FY2025 1Q	2.5	0.1
FY2026 1Q	2.5	0.0
YoY	(0.1)	(0.0)

- Net sales decreased due to a decline in orders resulting from the termination of production for certain vehicle models in accordance with vehicle model changes and reduced production by automakers, despite the impact of yen depreciation.
- Operating profit remained at the same level as in FY2025 1Q due to optimization of personnel in response to decreased production volumes and cost reductions.

FY2026 1Q: Results by Region (YoY)

China

(Billion yen)



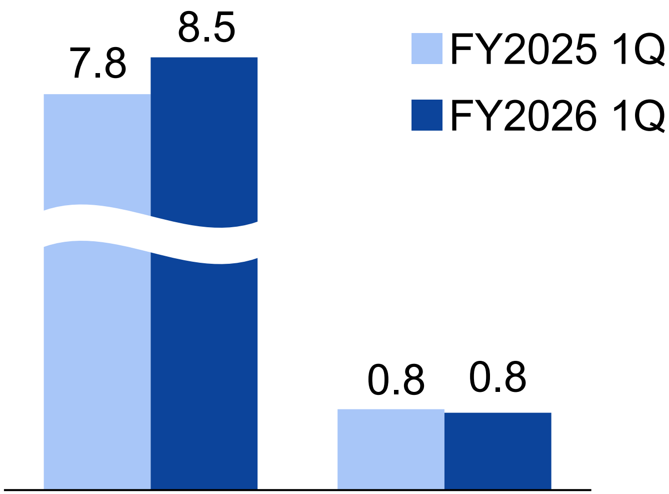
	Net Sales	Operating Profit
FY2025 1Q	2.7	0.2
FY2026 1Q	2.7	0.1
YoY	(0.0)	(0.1)

- Net sales decreased slightly due to a decline in orders for products for Chinese automakers, despite an increase in orders for friction materials and the impact of yen depreciation.
- Operating profit decreased due to the significant impact of a decline in orders for products for Chinese automakers, despite implementing rationalization measures.

FY2026 1Q: Results by Region (YoY)

ASEAN (Thailand, Indonesia, Vietnam)

(Billion yen)



	Net Sales	Operating Profit
FY2025 1Q	7.8	0.8
FY2026 1Q	8.5	0.8
YoY	+ 0.7	(0.0)

Thailand
Net sales increased due to an increase in orders for products other than those for some automakers affected by production termination, as well as the impact of yen depreciation, despite a decrease in orders due to the termination of production for some automakers. Operating profit increased primarily due to an increase in orders and rationalization measures such as productivity improvements.

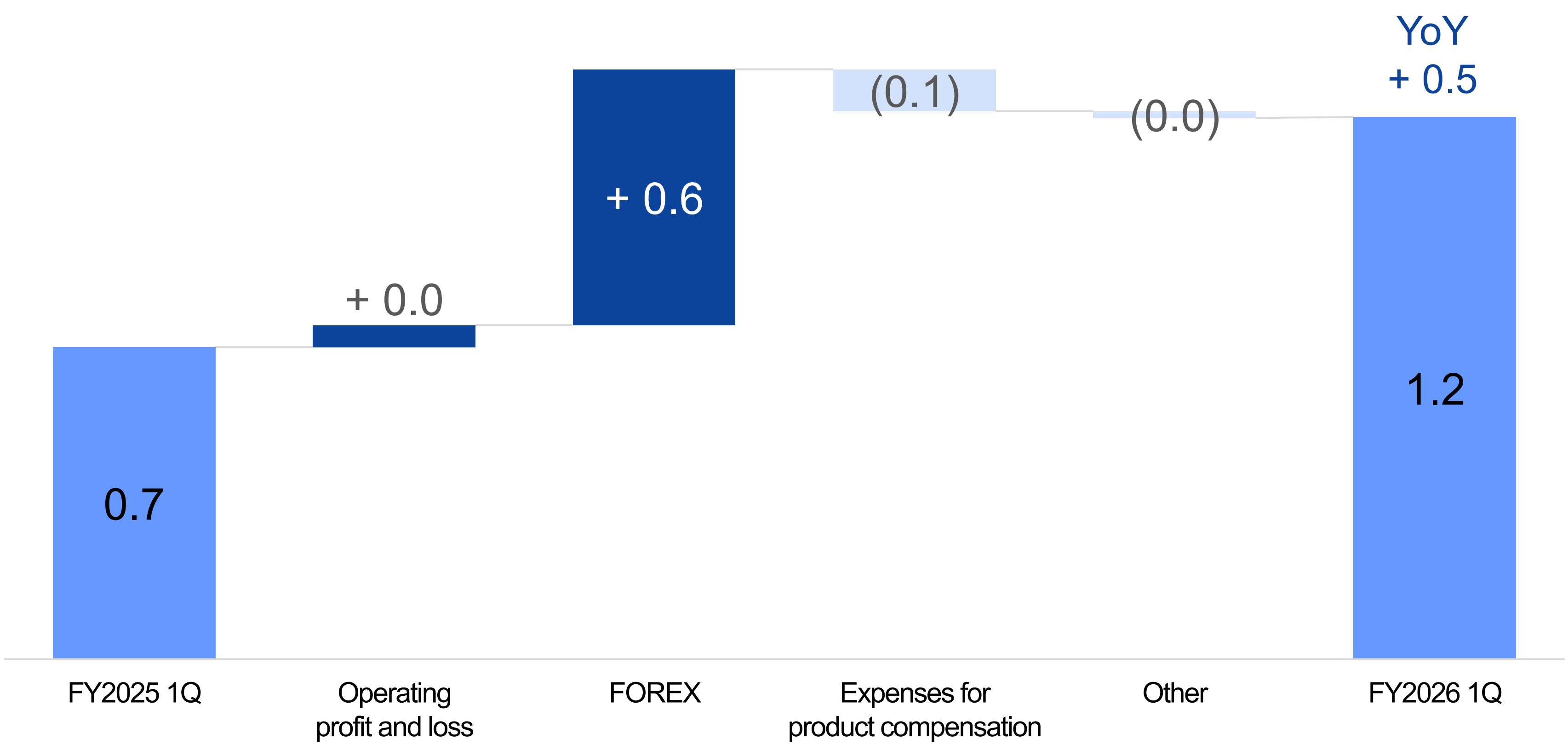
Indonesia
Net sales increased due to an increase in orders from Japanese automakers and the impact of yen depreciation. Operating profit decreased primarily due to increased labor costs resulting from rising wages and temporary costs associated with the relocation to the new plant, despite the reflection of raw materials and energy costs in sales prices and rationalization measures such as productivity improvements.

Vietnam
Both net sales and operating profit increased due to a recovery in orders for motorcycle products.

For the ASEAN region, operating profit remained at the same level as in FY2025 1Q due to the impact of an increase in costs associated with the relocation to the new plant, despite an increase in net sales.

FY2026 1Q: Ordinary Profit Analysis (YoY)

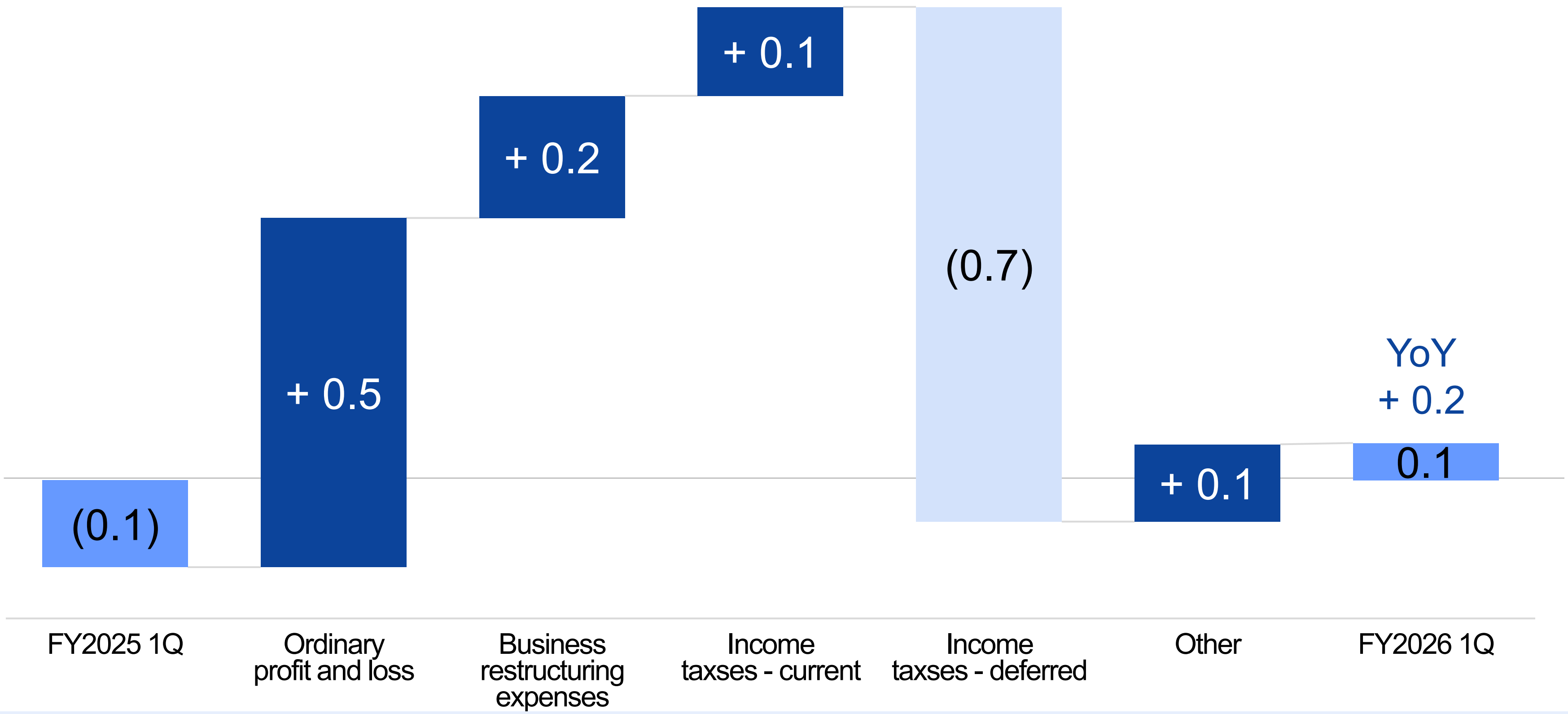
(Billion yen)



- FOREX ((0.3) → + 0.3): Loss due to yen appreciation in FY2025 1Q → Gain due to yen depreciation in FY2026 1Q

FY2026 1Q: Net Profit* Analysis (YoY)

(Billion yen)

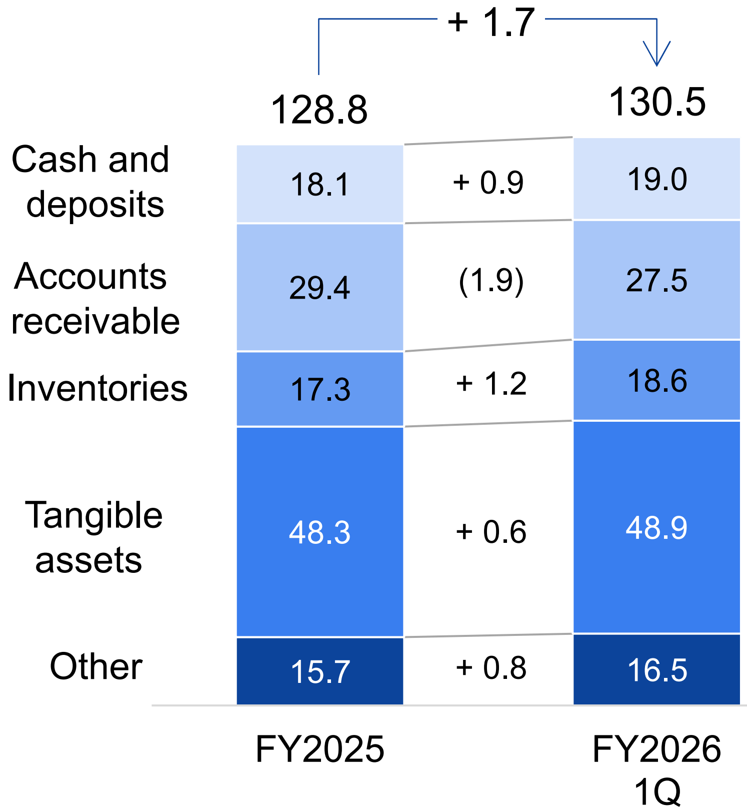


- Business restructuring expenses ((0.2) → (0.0)): Reduced costs due to the termination of OEM production at Elizabethtown plant in the US.
- Income taxes - deferred (0.2 → (0.5)): Recognition of deferred tax liabilities due to consolidation-related temporary differences in FY2026 1Q.

* Profit attributable to owners of parent

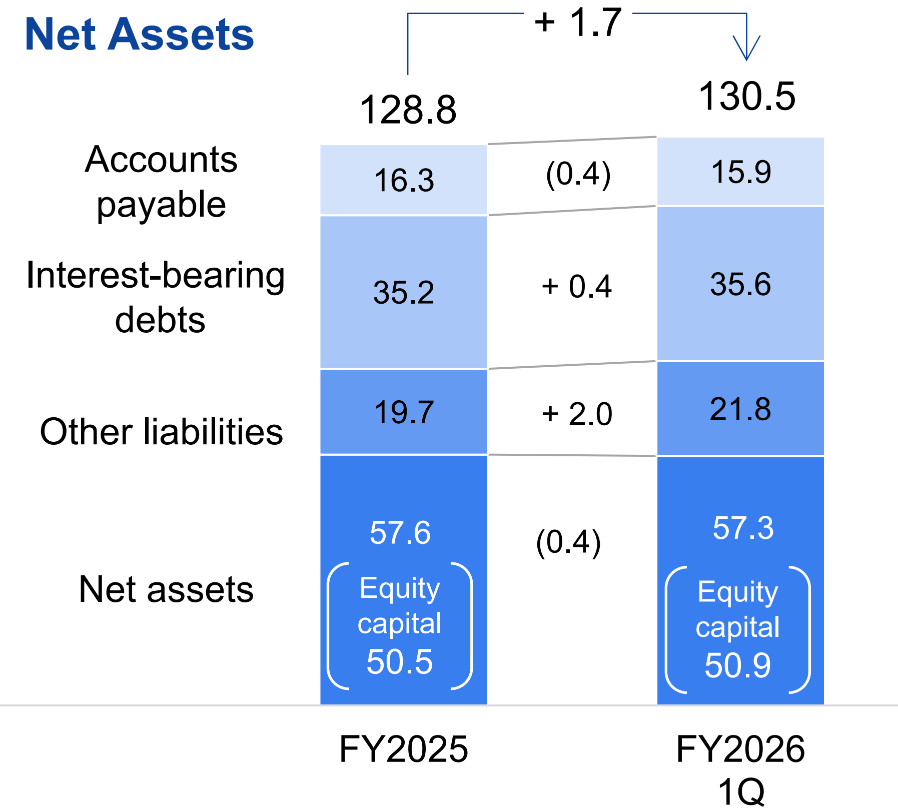
Balance Sheet

Assets



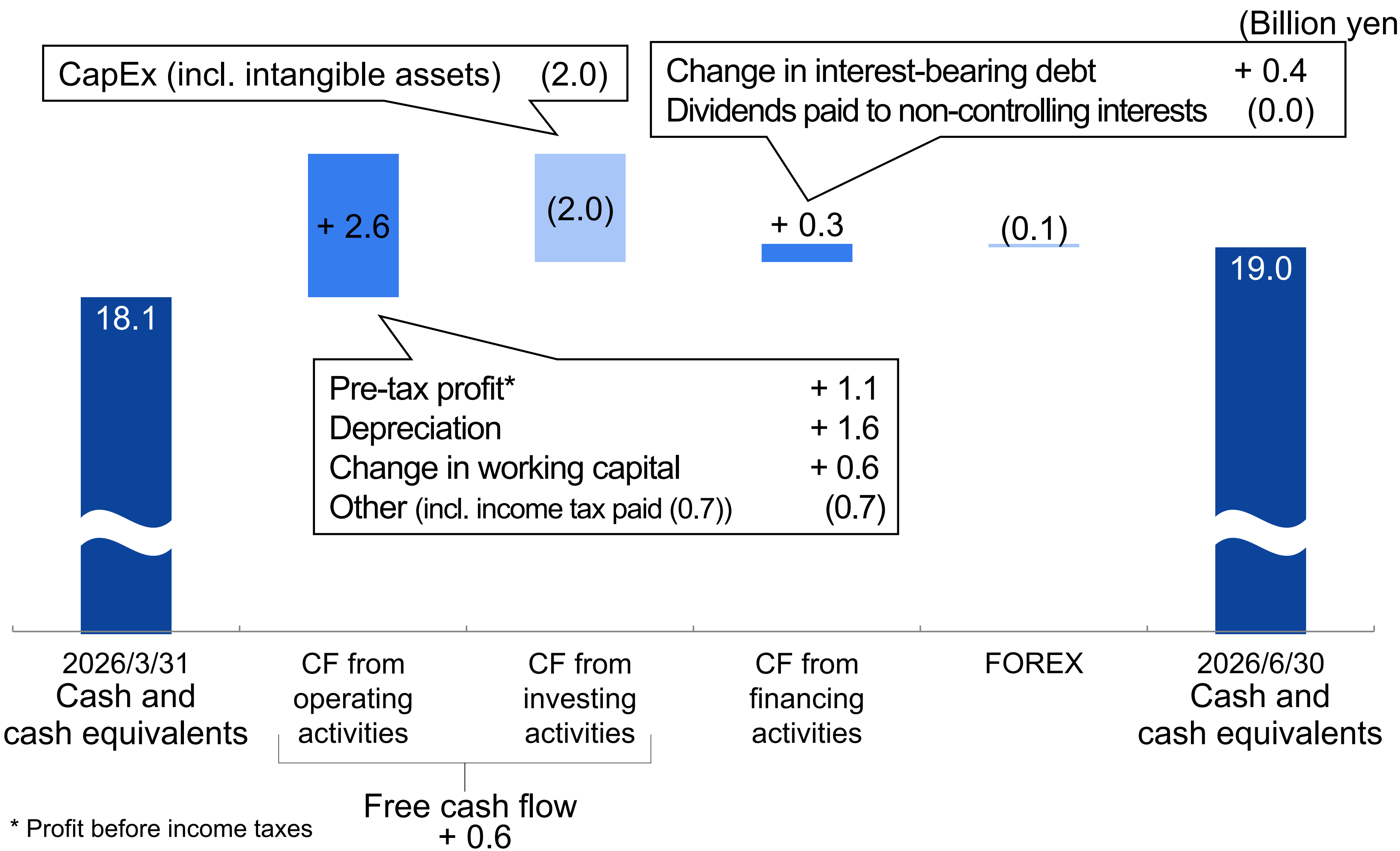
Liabilities & Net Assets

(Billion yen)



	2026/3/31	2026/6/30
Equity ratio	39.2%	39.0%
Net debt equity ratio	0.34 times	0.33 times

FY2026 1Q: Cash Flows

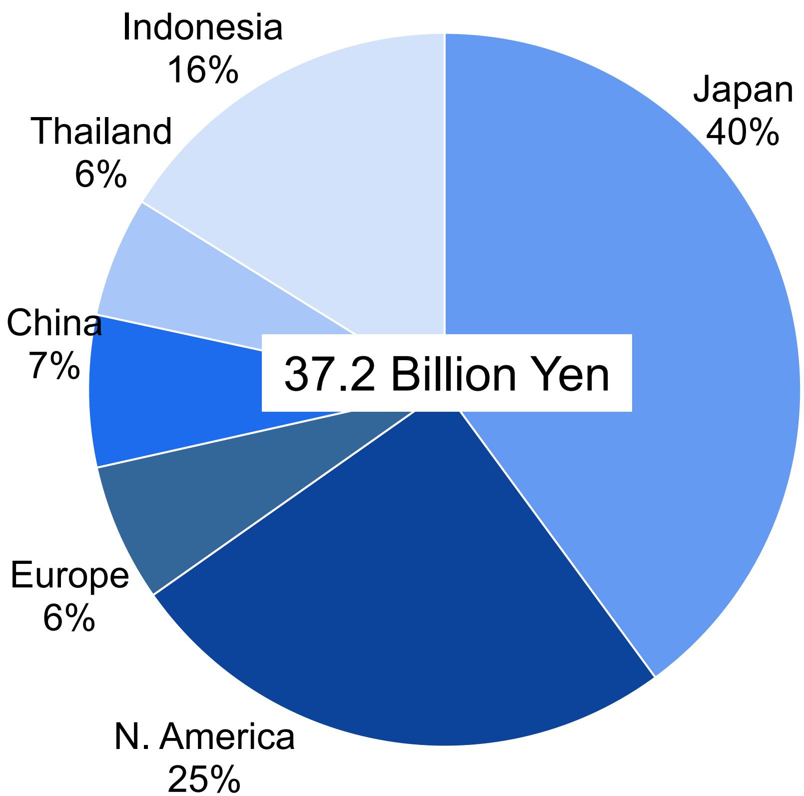


* Profit before income taxes

Appendix

FY2026 1Q: Net Sales by Region

FY2026 1Q Actual

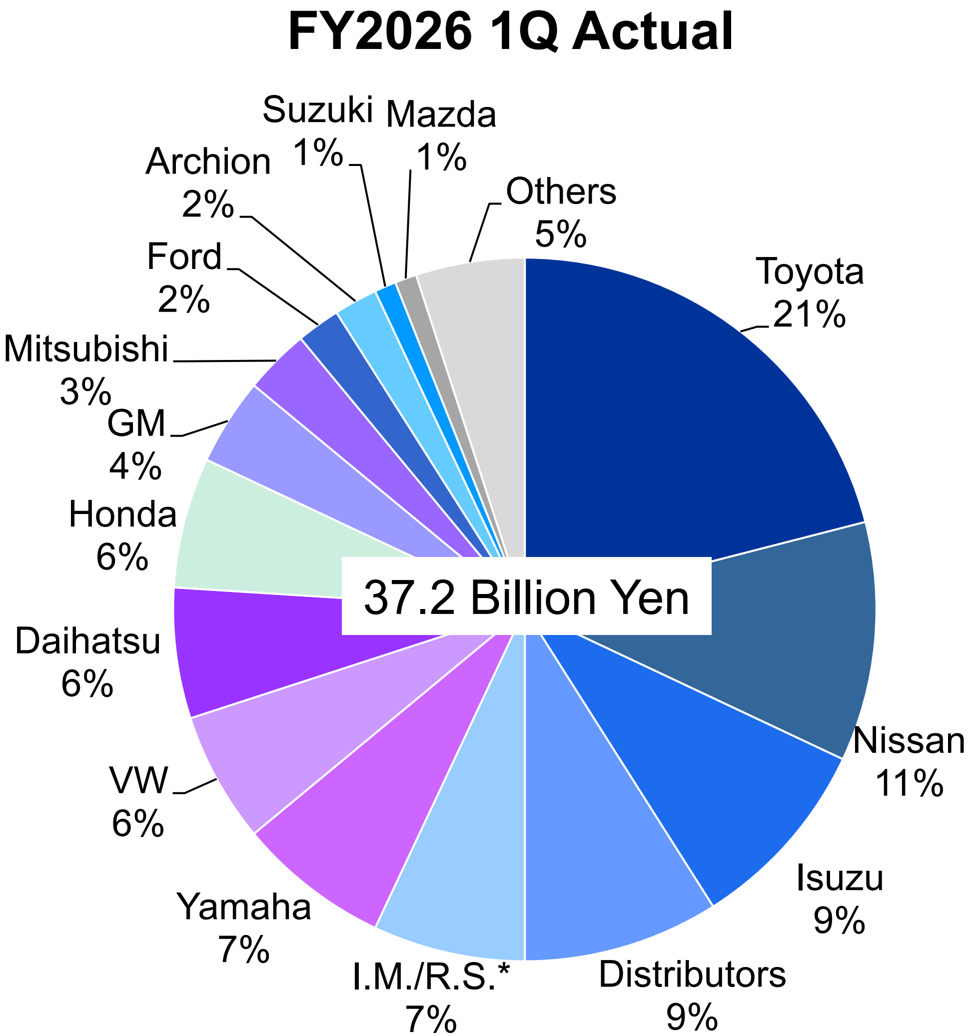


(Billion yen)

	FY2025 1Q	FY2026 1Q	Change (%)	FOREX
Japan	15.5	15.7	+ 1%	—
N. America	13.5	9.9	(27%)	+ 0.3
Europe	2.5	2.5	(2%)	+ 0.3
Asia	10.5	11.2	+ 6%	+ 0.5
China	2.7	2.7	(2%)	+ 0.2
Thailand	1.7	2.1	+ 26%	+ 0.2
Indonesia	6.1	6.3	+ 5%	+ 0.1
Subtotal	42.1	39.3	(7%)	+ 1.1
Eliminations	(2.2)	(2.1)	—	—
Total	39.9	37.2	(7%)	+ 1.1

* The amount of net sales in Asia is the simple sum of net sales in China, Thailand and Indonesia.

FY2026 1Q: Net Sales by Customer



	FY2025 1Q	FY2026 1Q
Toyota	21%	21%
Nissan	10%	11%
Isuzu	8%	9%
Distributors	8%	9%
I.M./R.S.*	6%	7%
Yamaha	6%	7%
VW	6%	6%
Daihatsu	6%	6%
Honda	8%	6%
GM	3%	4%
Other	18%	14%
Total	100%	100%

* Industrial Machinery / Rolling Stock

FY2026 1Q: Results by Region (YoY)

(Billion yen)	Net Sales				Operating Profit			
	FY2025 1Q	FY2026 1Q	Change	FOREX	FY2025 1Q	FY2026 1Q	Change	FOREX
Japan	15.5	15.7	+ 0.2	–	0.6	0.4	(0.3)	–
N. America	13.5	9.9	(3.6)	+ 0.3	(0.5)	0.0	+ 0.5	+ 0.0
Europe	2.5	2.5	(0.1)	+ 0.3	0.1	0.0	(0.0)	+ 0.0
Asia	10.5	11.2	+ 0.7	+ 0.5	1.1	0.9	(0.1)	+ 0.0
China	2.7	2.7	(0.0)	+ 0.2	0.2	0.1	(0.1)	+ 0.0
Thailand	1.7	2.1	+ 0.4	+ 0.2	0.2	0.3	+ 0.1	+ 0.0
Indonesia	6.1	6.3	+ 0.3	+ 0.1	0.6	0.5	(0.2)	+ 0.0
Eliminations	(2.2)	(2.1)	+ 0.1	–	0.0	0.0	+ 0.0	–
Total	39.9	37.2	(2.7)	+ 1.1	1.4	1.4	+ 0.0	+ 0.1

Exchange rates USD : 151.2→156.5, EUR : 165.1→186.1, CNY : 20.8→22.6, THB : 4.5→4.9, IDR : 0.0092→0.0093

Local currency	Net Sales			Operating Profit		
	FY2025 1Q	FY2026 1Q	Change	FY2025 1Q	FY2026 1Q	Change
N.America: USD mil.	89	64	(26)	(3)	0	3
Europe: EUR mil.	15	13	(2)	0	0	(0)
China: CNY mil.	132	120	(13)	11	6	(5)
Thailand: THB mil.	380	435	55	48	71	23
Indonesia: IDR bil.	660	683	23	69	50	(19)

FY2025: Results by Region

Quarterly Changes in Net Sales and OP

(Billion yen)	Net Sales						Operating Profit					
	1Q	2Q	1H	3Q	4Q	FY Total	1Q	2Q	1H	3Q	4Q	FY Total
Japan	15.5	16.1	31.6	16.9	16.3	64.8	0.6	1.2	1.8	1.7	1.0	4.5
N. America	13.5	12.5	26.0	12.2	11.1	49.3	(0.5)	(0.9)	(1.4)	(0.9)	(0.9)	(3.2)
Europe	2.5	1.9	4.4	2.1	2.6	9.2	0.1	(0.1)	(0.0)	0.0	0.1	0.1
Asia	10.5	10.7	21.2	11.8	12.2	45.2	1.1	0.8	1.8	1.2	1.0	4.0
China	2.7	3.1	5.8	3.4	3.5	12.7	0.2	0.3	0.5	0.3	0.2	1.1
Thailand	1.7	1.9	3.6	2.0	2.1	7.7	0.2	0.2	0.4	0.3	0.3	1.0
Indonesia	6.1	5.7	11.8	6.4	6.6	24.8	0.6	0.3	0.9	0.5	0.5	1.9
Eliminations	(2.2)	(2.2)	(4.4)	(2.0)	(2.0)	(8.4)	0.0	0.0	0.0	0.1	0.0	0.2
Total	39.9	39.1	78.9	41.0	40.2	160.1	1.4	0.9	2.3	2.1	1.1	5.6

Local currency	Net Sales						Operating Profit					
	1Q	2Q	1H	3Q	4Q	FY Total	1Q	2Q	1H	3Q	4Q	FY Total
N. America: USD mil.	89	87	176	82	70	329	(3)	(6)	(9)	(6)	(6)	(21)
Europe: EUR mil.	15	11	26	12	14	52	0	(0)	(0)	0	0	0
China: CNY mil.	132	155	287	163	157	608	11	14	26	17	11	53
Thailand: THB mil.	380	424	805	438	440	1,683	48	43	91	68	53	211
Indonesia: IDR bil.	660	653	1,314	712	704	2,730	69	33	102	61	50	214

The description pertaining to our forecasts is based on the information available at the time and our assumption which we believe is reasonable, therefore actual results may be different from the forecasts due to surrounding business environment including market situation, foreign exchange rate in the market, and other unexpected reasons.