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November 13, 2025

Consolidated Financial Results for the Six Months Ended September 30, 2025 (Under Japanese GAAP)

Company name: CENTRAL AUTOMOTIVE PRODUCTS LTD.
Listing: Tokyo Stock Exchange
Securities code: 8117
URL: https://www.central-auto.co.jp/
Representative: Shinichiro Sakata President and CEO
Inquiries: Tetsuya Sumiyoshi Managing director
Telephone: +81-6-6443-5192
Scheduled date to file semi-annual securities report: November 14, 2025
Scheduled date to commence dividend payments: December 5, 2025
Preparation of supplementary material on financial results: None
Holding of financial results briefing: None

(Yen amounts are rounded down to millions, unless otherwise noted.)

1. Consolidated financial results for the six months ended September 30, 2025 (from April 1, 2025 to September 30, 2025)

(1) Consolidated operating results (cumulative) (Percentages indicate year-on-year changes.)

	Net sales		Operating profit		Ordinary profit		Profit attributable to owners of parent	
Six months ended	Millions of yen	%	Millions of yen	%	Millions of yen	%	Millions of yen	%
September 30, 2025	20,449	5.2	5,171	(0.0)	5,888	(0.6)	4,717	13.1
September 30, 2024	19,439	1.0	5,172	3.6	5,926	6.1	4,171	7.9

Note: Comprehensive income For the six months ended September 30, 2025: ¥ 5,223 million [37.0%]
For the six months ended September 30, 2024: ¥ 3,812 million [(22.2)%]

	Basic earnings per share	Diluted earnings per share
Six months ended	Yen	Yen
September 30, 2025	85.41	-
September 30, 2024	75.55	-

Note: On April 1, 2025, the Company conducted a three-for-one stock split of common stock. Earnings per share have been calculated on the assumption that the stock split was implemented at the beginning of the previous fiscal year.

(2) Consolidated financial position

	Total assets	Net assets	Equity-to-asset ratio	Net assets per share
As of	Millions of yen	Millions of yen	%	Yen
September 30, 2025	66,905	59,303	88.6	1,073.07
March 31, 2025	63,492	55,701	87.7	1,008.52

Reference: Equity
As of September 30, 2025: ¥ 59,303 million
As of March 31, 2025: ¥ 55,701 million

Note: On April 1, 2025, the Company conducted a three-for-one stock split of common stock. Net assets per share have been calculated on the assumption that the stock split was implemented at the beginning of the previous fiscal year.

2. Cash dividends

	Annual 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, 2025	-	68.00	-	91.00	159.00
Fiscal year ending March 31, 2026	-	26.00			
Fiscal year ending March 31, 2026 (Forecast)			-	31.00	57.00

Note: Revisions to the forecast of cash dividends most recently announced: None

Note: On April 1, 2025, the Company conducted a three-for-one stock split of common stock. The amounts shown for the fiscal years ended March 31, 2025 are the actual amount of dividends paid before the stock split.The amounts shown for the fiscal year ending March 31, 2026 (forecast) are the figures after the stock split.

3. Consolidated financial result forecasts for the fiscal year ending March 31, 2026 (from April 1, 2025 to March 31, 2026)

(Percentages indicate year-on-year changes.)

	Net sales		Operating profit		Ordinary profit		Profit attributable to owners of parent		Basic earnings per share
	Millions of yen	%	Millions of yen	%	Millions of yen	%	Millions of yen	%	Yen
Full year	45,500	9.5	11,800	6.9	13,000	4.7	9,350	7.7	169.19

Note: Revisions to the financial result forecast most recently announced: Yes

Note: On April 1, 2025, the Company conducted a three-for-one stock split of common stock. The impact of the stock split has been considered in calculating "Basic earnings per share" in the forecasts of consolidated operating results for the fiscal year ending March 31, 2026.

*** Notes**

(1) Significant changes in the scope of consolidation during the period: Yes

Newly included: 1 companies(MORITA & CO.,LTD.)

Excluded: - companies( )

(2) Adoption of accounting treatment specific to the preparation of semi-annual consolidated financial statements: None

(3) Changes in accounting policies, changes in accounting estimates, and restatement

(i) Changes in accounting policies due to revisions to accounting standards and other regulations: None

(ii) Changes in accounting policies due to other reasons: None

(iii) Changes in accounting estimates: None

(iv) Restatement: None

(4) Number of issued shares (common shares)

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

As of September 30, 2025	60,060,000 shares
As of March 31, 2025	60,060,000 shares

(ii) Number of treasury shares at the end of the period

As of September 30, 2025	4,795,117 shares
As of March 31, 2025	4,829,055 shares

(iii) Average number of shares outstanding during the period (cumulative from the beginning of the fiscal year)

Six months ended September 30, 2025	55,240,649 shares
Six months ended September 30, 2024	55,205,703 shares

Note: On April 1, 2025, the Company conducted a three-for-one stock split of common stock.The number of shares issued (common stock) has been calculated based on the assumption that the stock split was conducted at the beginning of the previous fiscal year.

* Semi-annual financial results reports are exempt from review conducted by certified public accountants or an audit firm.

Semi-annual Consolidated Financial Statements and Primary Notes

Semi-annual Consolidated Balance Sheet

(Millions of yen)

	As of March 31, 2025	As of September 30, 2025
Assets		
Current assets		
Cash and deposits	23,560	25,701
Notes and accounts receivable - trade	4,535	5,037
Merchandise and finished goods	2,129	2,665
Work in process	11	9
Raw materials and supplies	17	18
Other	1,205	618
Allowance for doubtful accounts	(10)	(16)
Total current assets	31,449	34,034
Non-current assets		
Property, plant and equipment		
Buildings and structures, net	3,927	3,873
Land	5,385	5,466
Other, net	259	301
Total property, plant and equipment	9,572	9,641
Intangible assets		
Goodwill	3,487	3,245
Other	107	94
Total intangible assets	3,595	3,339
Investments and other assets		
Investment securities	17,769	18,942
Long-term loans receivable	-	0
Deferred tax assets	252	69
Other	854	876
Allowance for doubtful accounts	(0)	(0)
Total investments and other assets	18,875	19,889
Total non-current assets	32,043	32,870
Total assets	63,492	66,905
Liabilities		
Current liabilities		
Notes and accounts payable - trade	2,569	2,714
Income taxes payable	2,131	1,798
Provision for bonuses	511	515
Other	1,267	1,196
Total current liabilities	6,480	6,225
Non-current liabilities		
Retirement benefit liability	1,155	1,194
Other	154	181
Total non-current liabilities	1,310	1,376
Total liabilities	7,790	7,601

(Millions of yen)

	As of March 31, 2025	As of September 30, 2025
Net assets		
Shareholders' equity		
Share capital	1,001	1,001
Capital surplus	4,985	5,044
Retained earnings	47,769	50,802
Treasury shares	(582)	(578)
Total shareholders' equity	53,173	56,270
Accumulated other comprehensive income		
Valuation difference on available-for-sale securities	2,442	2,953
Deferred gains or losses on hedges	2	(4)
Foreign currency translation adjustment	12	13
Remeasurements of defined benefit plans	71	70
Total accumulated other comprehensive income	2,527	3,033
Total net assets	55,701	59,303
Total liabilities and net assets	63,492	66,905

Semi-annual Consolidated Statements of Income and Comprehensive Income

Semi-annual Consolidated Statement of Income

(Millions of yen)

	For the six months ended September 30, 2024	For the six months ended September 30, 2025
Net sales	19,439	20,449
Cost of sales	10,849	11,389
Gross profit	8,590	9,060
Selling, general and administrative expenses	3,417	3,888
Operating profit	5,172	5,171
Non-operating income		
Dividend income	134	118
Rental income	25	25
Share of profit of entities accounted for using equity method	596	530
Other	37	58
Total non-operating income	793	733
Non-operating expenses		
Commission expenses	3	4
Rental costs	8	9
Foreign exchange losses	23	-
Other	3	3
Total non-operating expenses	40	16
Ordinary profit	5,926	5,888
Extraordinary income		
Gain on bargain purchase	-	600
Total extraordinary income	-	600
Profit before income taxes	5,926	6,488
Income taxes - current	1,649	1,685
Income taxes - deferred	105	85
Total income taxes	1,755	1,770
Profit	4,171	4,717
Profit attributable to owners of parent	4,171	4,717

Semi-annual Consolidated Statement of Comprehensive Income

(Millions of yen)

	For the six months ended September 30, 2024	For the six months ended September 30, 2025
Profit	4,171	4,717
Other comprehensive income		
Valuation difference on available-for-sale securities	(90)	416
Deferred gains or losses on hedges	6	(6)
Foreign currency translation adjustment	12	1
Remeasurements of defined benefit plans, net of tax	(47)	1
Share of other comprehensive income of entities accounted for using equity method	(238)	92
Total other comprehensive income	(358)	505
Comprehensive income	3,812	5,223
Comprehensive income attributable to		
Comprehensive income attributable to owners of parent	3,812	5,223

Semi-annual Consolidated Statement of Cash Flows

(Millions of yen)

	For the six months ended September 30, 2024	For the six months ended September 30, 2025
Cash flows from operating activities		
Profit before income taxes	5,926	6,488
Depreciation	94	155
Amortization of goodwill	221	242
Gain on bargain purchase	-	(600)
Increase (decrease) in provision for bonuses	(7)	(0)
Increase (decrease) in retirement benefit liability	41	39
Increase (decrease) in allowance for doubtful accounts	(0)	(1)
Share of loss (profit) of entities accounted for using equity method	(596)	(530)
Interest and dividend income	(142)	(128)
Decrease (increase) in trade receivables	187	103
Decrease (increase) in inventories	246	(40)
Decrease (increase) in advance payments to suppliers	44	151
Increase (decrease) in trade payables	106	(160)
Increase (decrease) in accounts payable - other	(96)	15
Increase (decrease) in accrued expenses	(197)	(200)
Other, net	(94)	(9)
Subtotal	5,733	5,525
Interest and dividends received	195	183
Income taxes paid	(1,995)	(2,013)
Net cash provided by (used in) operating activities	3,933	3,695
Cash flows from investing activities		
Purchase of property, plant and equipment	(980)	(138)
Proceeds from sale of property, plant and equipment	2	0
Purchase of intangible assets	(38)	(3)
Purchase of investment securities	(278)	-
Proceeds from rental of investment property	25	25
Purchase of shares of subsidiaries resulting in change in scope of consolidation	-	(586)
Loan advances	-	(10)
Proceeds from collection of loans receivable	-	659
Other, net	5	(5)
Net cash provided by (used in) investing activities	(1,264)	(58)
Cash flows from financing activities		
Purchase of treasury shares	(0)	(0)
Dividends paid	(1,403)	(1,680)
Other, net	37	(18)
Net cash provided by (used in) financing activities	(1,366)	(1,698)
Effect of exchange rate change on cash and cash equivalents	(6)	(0)
Net increase (decrease) in cash and cash equivalents	1,297	1,938
Cash and cash equivalents at beginning of period	17,343	20,560
Cash and cash equivalents at end of period	18,640	22,499