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February 12, 2026

Consolidated Financial Results for the Nine Months Ended December 31, 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

Inquiries: Tetsuya Sumiyoshi

Telephone: +81-6-6443-5192

Scheduled date to commence dividend payments: -

Preparation of supplementary material on financial results: None

Holding of financial results briefing: None

President and CEO
Managing director

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

1. Consolidated financial results for the nine months ended December 31, 2025 (from April 1, 2025 to December 31, 2025)

(1) Consolidated operating results (cumulative)

(Percentages indicate year-on-year changes.)

	Net sales		Operating profit		Ordinary profit		Profit attributable to owners of parent	
	Millions of yen	%	Millions of yen	%	Millions of yen	%	Millions of yen	%
Nine months ended December 31, 2025	34,242	12.8	8,344	2.0	9,487	2.7	7,214	11.7
December 31, 2024	30,362	2.9	8,181	6.1	9,240	7.3	6,456	8.3

Note: Comprehensive income For the nine months ended December 31, 2025: ¥ 7,778 million [23.2%]

For the nine months ended December 31, 2024: ¥ 6,314 million [(6.8)%]

	Basic earnings per share	Diluted earnings per share
	Yen	Yen
Nine months ended December 31, 2025	130.58	-
December 31, 2024	116.94	-

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
	Millions of yen	Millions of yen	%	Yen
As of December 31, 2025	68,780	60,414	87.8	1,093.18
March 31, 2025	63,492	55,701	87.7	1,008.52

Reference: Equity

As of December 31, 2025: ¥ 60,414 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: None

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 quarterly 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 December 31, 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 December 31, 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)

Nine months ended December 31, 2025	55,247,919 shares
Nine months ended December 31, 2024	55,213,275 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.

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

Quarterly Consolidated Financial Statements and Primary Notes
Quarterly Consolidated Balance Sheet

(Millions of yen)

	As of March 31, 2025	As of December 31, 2025
Assets		
Current assets		
Cash and deposits	23,560	27,522
Notes and accounts receivable - trade	4,535	4,908
Merchandise and finished goods	2,129	2,528
Work in process	11	12
Raw materials and supplies	17	17
Other	1,205	824
Allowance for doubtful accounts	(10)	(6)
Total current assets	31,449	35,806
Non-current assets		
Property, plant and equipment		
Buildings and structures, net	3,927	3,837
Land	5,385	5,466
Other, net	259	304
Total property, plant and equipment	9,572	9,608
Intangible assets		
Goodwill	3,487	3,123
Other	107	93
Total intangible assets	3,595	3,216
Investments and other assets		
Investment securities	17,769	19,208
Long-term loans receivable	-	0
Deferred tax assets	252	55
Other	854	894
Allowance for doubtful accounts	(0)	(10)
Total investments and other assets	18,875	20,148
Total non-current assets	32,043	32,973
Total assets	63,492	68,780
Liabilities		
Current liabilities		
Notes and accounts payable - trade	2,569	4,195
Income taxes payable	2,131	848
Provision for bonuses	511	262
Other	1,267	1,562
Total current liabilities	6,480	6,869
Non-current liabilities		
Retirement benefit liability	1,155	1,202
Other	154	293
Total non-current liabilities	1,310	1,496
Total liabilities	7,790	8,365

(Millions of yen)

	As of March 31, 2025	As of December 31, 2025
Net assets		
Shareholders' equity		
Share capital	1,001	1,001
Capital surplus	4,985	5,044
Retained earnings	47,769	51,855
Treasury shares	(582)	(578)
Total shareholders' equity	53,173	57,322
Accumulated other comprehensive income		
Valuation difference on available-for-sale securities	2,442	3,027
Deferred gains or losses on hedges	2	(5)
Foreign currency translation adjustment	12	0
Remeasurements of defined benefit plans	71	70
Total accumulated other comprehensive income	2,527	3,092
Total net assets	55,701	60,414
Total liabilities and net assets	63,492	68,780

Quarterly Consolidated Statements of Income and Comprehensive Income
Quarterly Consolidated Statement of Income
For the Nine-Month Period

(Millions of yen)

	For the nine months ended December 31, 2024	For the nine months ended December 31, 2025
Net sales	30,362	34,242
Cost of sales	16,876	19,979
Gross profit	13,486	14,262
Selling, general and administrative expenses	5,304	5,918
Operating profit	8,181	8,344
Non-operating income		
Interest income	10	11
Dividend income	204	256
Rental income	38	38
Share of profit of entities accounted for using equity method	763	766
Other	64	105
Total non-operating income	1,082	1,177
Non-operating expenses		
Commission expenses	5	5
Rental costs	13	13
Other	4	15
Total non-operating expenses	23	34
Ordinary profit	9,240	9,487
Extraordinary income		
Gain on bargain purchase	-	600
Total extraordinary income	-	600
Profit before income taxes	9,240	10,087
Income taxes - current	2,589	2,643
Income taxes - deferred	194	230
Total income taxes	2,784	2,873
Profit	6,456	7,214
Profit attributable to owners of parent	6,456	7,214

Quarterly Consolidated Statement of Comprehensive Income
For the Nine-Month Period

(Millions of yen)

	For the nine months ended December 31, 2024	For the nine months ended December 31, 2025
Profit	6,456	7,214
Other comprehensive income		
Valuation difference on available-for-sale securities	32	359
Deferred gains or losses on hedges	(8)	(7)
Foreign currency translation adjustment	(10)	(12)
Remeasurements of defined benefit plans, net of tax	(46)	2
Share of other comprehensive income of entities accounted for using equity method	(109)	222
Total other comprehensive income	(141)	564
Comprehensive income	6,314	7,778
Comprehensive income attributable to		
Comprehensive income attributable to owners of parent	6,314	7,778