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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

President and CEO

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Managing director

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Scheduled date to commence dividend payments: -

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 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)%] | | |

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 |
| Fiscal year ended March 31, 2025 | Yen - | Yen 68.00 | Yen - | Yen 91.00 | Yen 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 | <u>31,449</u> | <u>35,806</u> |
| 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 | <u>9,572</u> | <u>9,608</u> |
| Intangible assets | | |
| Goodwill | 3,487 | 3,123 |
| Other | 107 | 93 |
| Total intangible assets | <u>3,595</u> | <u>3,216</u> |
| 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 | <u>18,875</u> | <u>20,148</u> |
| Total non-current assets | <u>32,043</u> | <u>32,973</u> |
| Total assets | <u>63,492</u> | <u>68,780</u> |
| 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 | <u>6,480</u> | <u>6,869</u> |
| Non-current liabilities | | |
| Retirement benefit liability | 1,155 | 1,202 |
| Other | 154 | 293 |
| Total non-current liabilities | <u>1,310</u> | <u>1,496</u> |
| Total liabilities | <u>7,790</u> | <u>8,365</u> |

(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 |