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February 13, 2026

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 President: Koichi Iwami, President and Representative Director
 Stock code: TSE Prime: 6750
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Notice Regarding Recording of Extraordinary Income (Gain on Bargain Purchase) and Revision to Full-Year Earnings Forecasts

Elecom Co., Ltd. (the “Company”) hereby announces that it recorded extraordinary income (gain on bargain purchase) during the first nine months of the fiscal year ended December 31, 2025. Accordingly, the Company has revised the full-year consolidated earnings forecasts for the fiscal year ending March 31, 2026, disclosed on May 15, 2025, as follows.

1. Recording of Extraordinary Income (Gain on Bargain Purchase)

As stated in the “Notice Regarding Conclusion of a Share Exchange Agreement (Simplified Share Exchange) to Acquire Full Ownership of Nippon Antenna Co., Ltd., and a Management Integration Agreement between the Elecom Group and Nippon Antenna Co., Ltd.” disclosed on August 21, 2025 and the “(Progress of Disclosure Items) Notice Regarding Completion of Full Subsidiary Acquisition of Nippon Antenna Co., Ltd. via Simplified Share Exchange and appointment of directors” disclosed on November 25, 2025, the Company carried out a share exchange with Nippon Antenna Co., Ltd. (“Nippon Antenna”), effective as of November 25, 2025, through which the Company became the wholly-owning parent company and Nippon Antenna became the wholly-owned subsidiary. Accordingly, the Company recorded a gain on bargain purchase of 7,648 million yen as extraordinary income during the first nine months of the fiscal year ended December 31, 2025. The amount of gain on bargain purchase is the amount calculated provisionally based on information available and reasonable.

2. Revision to Full-Year Consolidated Earnings Forecasts

(1) Revision to full-year consolidated earnings forecasts for the fiscal year ending March 31, 2026 (from April 1, 2025 to March 31, 2026)

	Net sales	Operating profit	Ordinary profit	Profit attributable to owners of parent	Basic earnings per share
Previously announced forecasts (A)	Millions of yen 130,000	Millions of yen 14,900	Millions of yen 14,800	Millions of yen 10,150	Yen 132.93
Revised forecasts (B)	131,000	14,900	14,800	17,798	230.56
Change (B-A)	+1,000	—	—	+7,648	
Change (%)	+0.8	—	—	+75.4	
(Reference) Actual results for the previous fiscal year (Fiscal year ended March 31, 2025)	118,007	13,531	13,190	9,300	119.24

(2) Reason for Revision

The forecast of net sales has been revised upward. While the Company focused on expanding sales of high-priced beauty (hair) appliances, and power supplies (mobile batteries and AC chargers) grew on the back of solid demand and the strategic introduction of new products, the Company struggled to gain market share from competitors in those products, and mobile cables were negatively affected by market contraction. A partial reactionary decline in the security-related business has been seen which grew significantly on the back of heightened awareness of crime prevention in the last fiscal year. Those categories fell short of the previous forecasts. On the other hand, keyboards and docking stations performed well by capturing political demand and demand for PC upgrades associated with the end of support for Windows 10. Mobile accessories also performed well, supported by new product development and the Industrial PC grew in orders for tablets. In addition, as described in "1. Recording of Extraordinary Income (Gain on Bargain Purchase)" in this document, the acquisition of Nippon Antenna resulted in incorporating its six months of performance, from October 1, 2025, the deemed acquisition date. Consequently, the forecast of overall net sales is expected to exceed the previous forecast.

Operating profit remains unchanged despite the revenue increase, reflecting M&A-related expenses and other factors. Ordinary profit also remains unchanged, as it is difficult to forecast the impact of factors such as foreign exchange gains/losses amid volatile foreign exchange markets.

Profit attributable to owners of parent has been revised upward due to the recording of a gain on bargain purchase arising from the acquisition of Nippon Antenna.

(Note) The above forecasts are based on information available as of the date of the announcement. Actual results may differ from the forecasts due to various factors in the future.