Summary of Consolidated Financial Statements (Japanese Standards) for the first three quarters of the year ending December 31st, 2013 (Q3 2013YTD)

November 11th, 2013

Listed Company Name	Coca-Cola East Japan Co., Ltd.		Stock Exchange	Tokyo Stock Exchange Nagoya Stock Exchange	
Security Code	2580		URL	http://www.ccej.co.jp	
Representative	title	Representative Director ,President	Name	Calin Dragan	
Contact	title	Senior Executive Officer Finance Function	Name	Asako Aoyama	TEL: 03(5443)8077
Scheduled date of submission of Quarterly Report		November 13th, 2013	Schedule date of start of dividend payment		—
Preparation of supplementary documents for quarter results			Yes		
Quarterly results briefing			Yes		

(Amounts of less than 1 MM yen are rounded down)

1. Consolidated Financial Results for the first three quarters of the year ending December 31st, 2013 (January 1st, 2013 – September30th, 2013)

(1) Consolidated Results of Operations(YTD) (Percentages show year-on-year changes)

	Net Sales		Operating Income		Ordinary Income		Net Income	
	MM Yen	%	MM Yen	%	MM Yen	%	MM Yen	%
Q3 2013 YTD	246,786	65.5	8,077	219.2	8,177	212.2	15,481	970.8
Q3 2012 YTD	149,109	1.4	2,530	△42.9	2,619	△31.8	1,445	△6.6

(Note) Comprehensive income: Q3 2013 YTD 15,964 MM yen (945.9%) Q3 2012 YTD 1,526 MM yen (△5.9%)

	Net income per share	Net income per share (fully diluted)
	Yen	Yen
Q3 2013 YTD	220.97	220.84
Q3 2012 YTD	32.76	32.73

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(2) Consolidated Financial Position

	Total Assets	Net Assets	Equity Ratio
	MM Yen	MM Yen	%
Q3 2013 YTD	329,553	220,154	66.8
FY2012	112,785	87,461	77.5

(Reference) Shareholders' equity: Q3 2013 : 220,135 MM yen
FY2012 : 87,417 MM yen

2. Dividends

	Dividend per share				
	End of Q1	End of Q2	End of Q3	Year-end	Annual
	Yen	Yen	Yen	Yen	Yen
FY2012	—	18.00	—	18.00	36.00
FY2013	—	18.00			
FY2013(forecast)			—	14.00	32.00

(Note) Revisions to the dividend forecast disclosed most recently Yes

(Note) Second quarter 2013 interim dividend reflects the operations of Coca-Cola Central Japan Co., Ltd. The full-year 2013 annual dividend estimate has changed as a result of the integration of four bottlers into Coca-Cola East Japan on July 1, 2013. Our full-year dividend has been revised to JPY 32/share from JPY 30/share, which represents the average dividend per share paid by the four bottlers in 2012.

3. The Consolidated Earnings forecasts for the fiscal year commencing January 1st and ending December 31st,2013

(Percentages show year-on-year changes)

	Net sales		Operating Income		Ordinary Income		Net Income		Net Income Per Share
	MM Yen	%	MM Yen	%	MM Yen	%	MM Yen	%	Yen
Full-Year	376,100	94.1	6,300	86.0	6,400	95.4	10,900	568.4	131.46

(Note) Revisions to the Earnings forecasts disclosed most recently Yes

(Note) The Company announced that it had not determined the consolidated earnings forecast s estimated due to impacts associated with the business integration on July 1st 2013.

However, the Company hereby announces that it has determined full-year consolidated earnings forecasts for fiscal year 2013 under the business circumstance after the integration.

Notes:

(1) Changes of important subsidiaries during consolidated Q3 FY2013 (Changes of specific subsidiaries accompanied by changes in the consolidation scope) YES

Mikuni Coca-Cola Bottling Co., Ltd., Tokyo Coca-Cola Bottling Co., Ltd., Tone Coca-Cola Bottling Co., Ltd. COCA-COLA EAST JAPAN PRODUCTS Co, Ltd

(2) Application of particular accounting treatments to the preparation of quarterly consolidated financial statements None

(3) Changes in accounting policies and changes or restatement of accounting estimates

① Changes in accounting policies accompanied by revisions of accounting standards, etc. None

② Changes in accounting policies other than ① None

③ Changes in accounting estimates None

④ Restatement None

(4) Number of Issued Shares (Common Shares)

① Number of the issued shares at the end of the period (including treasury stock)	Q3 2013	121,898,978 shares	FY 2012	45,003,495 shares
② Number of the treasury stock at the end of the period	Q3 2013	849,769 shares	FY 2012	861,446 shares
③ Average number of the shares during the period (accumulated total)	Q3 2013YTD	70,062,189 shares	Q3 2012YTD	44,131,316 shares

*Statement regarding the status of the quarterly review

This summary of financial statements for the first three quarters of the year ended December 31st, 2013 fall outside the quarterly audit review required by the Financial Instruments and Exchange Act and the quarterly audit review of quarterly consolidated financial statements required by the Financial Instruments and Exchange Act had not been completed as of the time when this summary was disclosed.

*Explanation regarding the appropriate use of earnings forecasts and other special notes

Although the statements in this summary are prepared based on various information available to the Company and certain assumptions considered reasonable by the Company, actual results may differ significantly due to various factors. For details of assumptions for earnings forecasts and notes on the use of earnings forecasts, please see “Qualitative information on the consolidated earnings forecasts,” page 3 of the attached material of the summary.

Contents of the Attached Materials

1. Qualitative information on the results for the third quarter of the year ending December31, 2013

(1) Qualitative information on consolidated operating results

With regard to the economy of Japan during this consolidated cumulative third quarter, amidst concern regarding economic stagnation in China, a general improvement in business earnings due to the economic stimulus measures of "Abenomics" can be seen. Furthermore, private consumption is showing an improving trend and recent price developments indicate that deflation is slowing.

In the non-alcoholic ready to drink beverage industry, while there was market growth partly due to the intense heat during the summer, sales competition remains intense.

Q3 2013 marked the first quarter of operations for Coca-Cola East Japan after the management integration of the four Kanto and Tokai Region Coca-Cola bottling companies on July 1, 2013. As a result of the integration, Coca-Cola East Japan (CCEJ) is now the fifth largest global Coca-Cola bottler in terms of annual revenue and the largest Coca-Cola bottler in Japan, with close to 50% of total Coca-Cola Japan system volume.

CCEJ now encompasses one contiguous geographic territory in one of the most dynamic and competitive consumer markets in Japan. The integration allows us to make business-building decisions from a customer service and supply chain perspective that leverage the scale of our newly expanded size and the related efficiencies of having one optimized set of functional organizational structures instead of multiple individual businesses running in separate geographies. In addition we have the unique opportunity to tap into the extensive network of the Coca-Cola system worldwide and leverage subject matter experts and best practices to build CCEJ from a simple combination of four bottling companies to our goal of becoming a world-class Japanese Coca-Cola bottler.

During the quarter, although still early in our integration work, we were pleased with the pace of our integration efforts. With over 250 integration initiatives ongoing there are many visible signs of progress to highlight, including the following:

- We started operations on July 1, 2013 as a fully functionally integrated company with no interruption in service, even year-to-date volume performance overall on a pro-forma basis, and growth in our flagship Coca-Cola Trademark, up 3%.
- We realigned our Commercial organization on October 1, 2013 to reflect a customer and channel orientation instead of the previous bottler region structure and we initiated an excellence in marketplace execution pilot program at our Chiba sales center.
- On November 1, 2013, we announced the merger of our four production companies into one company, Coca-Cola East Japan Products Co., Ltd. to ensure "One Voice" in driving an efficient and effective consolidated supply chain.
- We are also consolidating our headquarters management functions into one headquarters location in Tokyo, to be completed by the end of this year, while at the same time leveraging our existing real estate assets across our territory to centralize business support and other functions into centers of excellence.

Performance Highlights

Year-to-date pro-forma BAPC volume was even, with year-to-date volume growth in unsweetened teas (+3%); sports drinks (+2%); sparkling beverages (+0.4%), driven by Trademark Coca-Cola, and juice (+3%). During the quarter and year-to-date, volume grew primarily in the drug and discounter channel and regional supermarkets, with the vending and convenience store channels continuing to experience volume pressure.

With regard to marketing activities, our efforts have been focused on our "core eight" brands: Coca-Cola, Coca-Cola Zero, Fanta, GEORGIA, Sokenbicha, Aquarius, Ayataka, and I LOHAS. We have particularly put continuous effort into Trademark Coca-Cola, with a summer campaign and music promotion driving brand Coca-Cola volume growth and the successful continuation of in-store execution and promotions under our "Zero Limit" Campaign driving volume growth in Coca-Cola Zero. During the period, Ayataka green tea continued to show strong momentum and Sokenbicha tea returned to growth following the successful "Sokenbicha People's Vote" campaign, which won the "Web Award" of the Web Marketing Association, an organization established with the goal of contributing to the development of the world's internet marketing and websites. Aquarius VitaminGuard was also relaunched in the third quarter. Finally, as Tokyo was selected as the host city for the 2020 Olympic and Paralympic Games, CCEJ is proud to be the "hometown Coca-Cola bottler" of the 2020 Olympic Games, and to represent, together with our partners at Coca-Cola Japan, The Coca-Cola Company, which has been a Worldwide Olympic Partner since the 1928 Amsterdam Games.

Our reported year-to-date earnings results reflect the impact of the integration of the four Kanto and Tokai Region bottlers on July 1, 2013, and therefore the year-to-date results reported today reflect the consolidated results of the newly integrated CCEJ in the third quarter (July 1 to September 30) and the performance of the legacy stand-alone Coca-Cola Central Japan Co., Ltd. for the first and second quarters (January 1 to June 30).

Year-to-date reported net sales revenue for the group was JPY 246,786MM, up 65%, or JPY 97,676MM versus the prior year period and reflects the benefit of the integration of the four Kanto and Tokai Region bottlers on July 1, 2013. Net sales revenue also reflects the negative impact of price/mix reflecting volume growth in supermarkets (+1%) and the drug and discounter channel (+3%), offset by weak volume performance in the vending channel (-2%).

Year-to-date reported operating income was JPY 8,077MM, up +219%, or JPY 5,547MM versus the prior year period. This reflects the benefit of the bottler integration, including the benefit of supply chain savings related to Coca-Cola East Japan Products (CCEJP) achieved during the third quarter, and includes the negative impact of JPY 1,922MM in non-recurring items related to integration and restructuring initiatives during the period.

Year-to-date reported net income was JPY 15,481MM, up +971%, or JPY 14,035MM versus the prior year period. This reflects the benefit of the bottler integration as well as a net JPY 10,187 one-time gain in extraordinary profit primarily related to the recognition of negative goodwill associated with the bottler integration.

The group operates as a single beverage business segment and has accordingly omitted any segment information.

(2) Qualitative information on consolidated financial position

The financial position at the end of this consolidated cumulative third quarter is as follows. Due to the aforementioned management integration, this is the financial position of the integrated company.

Assets at the end of third quarter were JPY 329,553MM, an increase of JPY216,767MM from the end of the previous fiscal year. This is mainly due to increases in cash & deposits, merchandise & products, and tangible fixed assets as a result of the aforementioned management integration.

Liabilities at the end of third quarter were JPY 109,398MM, an increase of JPY 84,074MM from the end of previous fiscal year. This is mainly due to increases in accounts payable and reserve for retirement allowance as a result of the aforementioned management integration.

Net assets at the end of third quarter were JPY 220,154MM, an increase of JPY 132,693MM. This is primarily a result of an increase in capital surplus as a result of the aforementioned management integration.

(3)Qualitative information on consolidated earnings forecast

The performance estimate for this consolidated 2013 full-year period for CCEJ is as follows. As a result of the aforementioned bottler integration, we have added the third quarter results and the fourth quarter estimate for the new integrated company to those of Coca-Cola Central Japan Company, Ltd. (01/01 – 06/30). Furthermore, in the full-year 2013 reported estimate for CCEJ, reported operating income and ordinary profit reflect the negative impact of JPY 2,000MM and JPY 1,700MM, respectively, in non-recurring items related to integration and restructuring initiatives during the period. In addition, net income reflects extraordinary profit of JPY 4,900MM primarily related to the recognition of negative goodwill associated with the bottler integration.

The group will generate JPY 376,100MM (+94.1% from previous fiscal year) in reported sales revenue for the full year. In terms of profitability, the group will generate JPY 6,300MM (+86.0% from previous fiscal year) in operating income, and JPY 6,400MM (+95.4% from previous fiscal year) in ordinary profit. In terms of net income, the group will generate JPY 10,900MM (+568.4 % from previous fiscal year), primarily reflecting the recognition of negative goodwill associated with the bottler integration.

2. Matters relating to summary information (notes)

(1) Changes of important subsidiaries during the consolidated Q3 2013 YTD (accumulated)
From the consolidated accounting period for Q3 2013, the Company has included 18 companies in the scope of our consolidation in conjunction with the share acquisition of Mikuni Coca-Cola Bottling Co., Ltd., Tokyo Coca-Cola Bottling Co., Ltd. and TONE Coca-Cola Bottling Co., Ltd. COCA-COLA EAST JAPAN PRODUCTS Co., Ltd . Furthermore, of the companies in the scope of our consolidation, Mikuni Coca-Cola Bottling Co., Ltd., Tokyo Coca-Cola Bottling Co., Ltd. and TONE Coca-Cola Bottling Co., Ltd. fall under Specified Subsidiary Company.

(2)Application of accounting treatments to the preparation of quarterly consolidated financial statements
There is no matter applicable.

(3)Changes in accounting policies and changes or restatement of accounting estimate
There is no matter applicable.

(4) Additional information
The Company traditionally recorded the loss on retirement of fixed assets for sales equipment and vehicle transport equipment as "loss on disposal or retirement of fixed assets" of “extraordinary loss,” but reclassified the account item in "loss on disposal or retirement of fixed assets" of "non-operating expense" from the consolidated accounting period for Q3 2013.

As a result of reviews of the business processes following the business integration on July 1st, 2013, and comprehensively taking into account the characteristics of these transactions, this change was made to reclassify the loss on retirement of fixed assets for sales equipment and vehicle transport equipment in "loss on disposal or retirement of fixed assets" of "non-operating expense" in order to reflect the actual performance of the sales activities more appropriately.

Due to this change, the consolidated financial statements for Q3 2012 YTD are also presented after reclassification of the above account item.

In fact, the JPY 295MM has reclassified from "loss on disposal or retirement of fixed assets" of “extraordinary loss,” to "loss on disposal or retirement of fixed assets" of "non-operating expense" in the consolidated period for Q3 2012 YTD.

3. Quarterly Consolidated financial statements

(1) Consolidated balance sheets

(Million yen)

	FY2012	Q3 2013 YTD
Assets		
Current assets		
Cash and deposits	6,017	40,583
Notes and accounts receivable-trade	13,652	41,475
Short-term investment securities	16,000	1,998
Merchandise and finished goods	6,593	34,824
Work in process	—	130
Raw materials and supplies	495	3,775
Other	5,684	21,131
Allowance for doubtful accounts	△ 6	△ 42
Current assets	48,437	143,876
Noncurrent assets		
Property, plant and equipment		
Buildings and structures, net	14,164	37,767
Sale equipment, net	14,367	40,231
Land	18,681	46,715
Other, net	6,020	25,960
Property, plant and equipment	53,233	150,674
Intangible assets	1,499	3,783
Investments and other assets		
Other	9,708	31,561
Allowance for doubtful accounts	△ 94	△ 343
Investments and other assets	9,614	31,218
Noncurrent assets	64,347	185,676
Assets	112,785	329,553
Liabilities		
Current liabilities		
Accounts payable-trade	7,676	29,585
Short-term loans payable	—	1,267
Current portion of long-term loans payable	—	100
Income taxes payable	1,308	2,902
Provision for bonuses	—	3,535
Provision for directors' bonuses	42	66
Other	11,034	32,888
Current liabilities	20,062	70,346
Noncurrent liabilities		
Long-term loans payable	—	3,150
Provision for retirement benefits	2,870	17,999
Provision for directors' retirement benefits	59	349
Provision for environmental measures	85	359
Other	2,246	17,192
Noncurrent liabilities	5,262	39,051
Liabilities	25,324	109,398

(Million yen)

	FY2012	Q3 2013 YTD
Net assets		
Shareholders' equity		
Capital stock	6,499	6,499
Capital surplus	24,805	143,136
Retained earnings	57,041	70,933
Treasury stock	△ 1,163	△ 1,151
Shareholders' equity	87,183	219,418
Valuation and translation adjustments		
Valuation difference on available-for-sale securities	233	718
Deferred gains or losses on hedges	—	△ 0
Valuation and translation adjustments	233	718
Subscription rights to shares	44	18
Net assets	87,461	220,154
Liabilities and net assets	112,785	329,553

(2) Consolidated profit and loss statement and comprehensive profit statements

(Consolidated profit and loss statement)

(Million yen)

	Q3 2012 YTD	Q3 2013 YTD
Net sales	149,109	246,786
Cost of sales	91,120	139,005
Gross profit	57,989	107,781
Selling, general and administrative expenses	55,459	99,703
Operating income	2,530	8,077
Non-operating income		
Interest income	30	56
Dividends income	23	20
Equity in earnings of affiliates	194	190
Rent income	96	207
Gain on sales of valueable wastes	90	160
Miscellaneous income	65	105
Non-operating income	501	741
Non-operating expenses		
Interest expenses	11	127
Rent expenses	37	54
Loss on sales and retirement of noncurrent assets	295	437
Miscellaneous loss	67	21
Non-operating expenses	412	641
Ordinary income	2,619	8,177
Extraordinary income		
Gain on negative goodwill	—	12,969
Other	—	6
Extraordinary income	—	12,976
Extraordinary loss		
Loss on sales and retirement of noncurrent assets	71	71
Loss on valuation of investment securities	19	—
Integration expenses	—	1,961
Loss on step acquisitions	—	821
Other	18	40
Extraordinary loss	110	2,894
Income before income taxes	2,509	18,259
Income taxes-current	1,803	3,381
Income taxes-deferred	△ 739	△ 603
Income taxes	1,063	2,778
Income before minority interests	1,445	15,481
Net income	1,445	15,481

(Consolidated comprehensive profit statement)

(Million yen)

	Q3 2012 YTD	Q3 2013 YTD
Income before minority interests	1,445	15,481
Other comprehensive income		
Valuation difference on available-for-sale securities	80	484
Deferred gains or losses on hedges	—	△ 0
Other comprehensive income	80	483
Comprehensive income	1,526	15,964
Comprehensive income attributable to		
Comprehensive income attributable to owners of the parent	1,526	15,964
Comprehensive income attributable to minority interests	—	—

(3) Notes relating to assumptions for the going concern

None

(4) Notes in the event of significant changes in amount of shareholders' equity

The Company effected share exchanges in which the Company became a wholly owning parent company and each of Mikuni Coca-Cola Bottling Co., Ltd., Tokyo Coca-Cola Bottling Co., Ltd. and TONE Coca-Cola Bottling Co., Ltd. became a wholly owned subsidiary company on July 1st 2013. As a result of the share exchange, our capital surplus has increased by 118,342 MM yen.

(5) Other annotation information

(Business Combinations)

Business combination through acquisition

1. Overview of business combination

(1) Name of acquired companies and the businesses

Name of acquired companies:	Mikuni Coca-Cola Bottling Co., Ltd.
	Tokyo Coca-Cola Bottling Co., Ltd.
	TONE Coca-Cola Bottling Co., Ltd.
Business domain:	Manufacturing and sales of soft drinks

(2)Main reasons for business combination

The beverage industry in Japan has been facing diversifying consumer trends and intensifying cost competition. The Company, Mikuni Coca-Cola Bottling Co., Ltd., Tokyo Coca-Cola Bottling Co., Ltd. and TONE Coca-Cola Bottling Co., Ltd. have integrated their businesses in order to build a more solid management foundation and to make the best use of scale advantages across the business. Further, through this integration, the Company is positioned to leverage new growth opportunities and thus realize sustainable growth despite a competitive business environment. The company will assemble best practices from across each company as well as the global Coca-Cola system and make an effort to further improve efficiencies with the aim to enhance value for all stakeholders.

(3)Date of business combination

July 1st 2013

(4)Legal form of business combination

Share exchange and incorporation-type company split

(5)Name of the company after business combination

Coca-Cola East Japan Co., Ltd.

(6)Percentage of voting rights acquired

100%

(7)Main rationale for selecting the acquiring company

The Company was selected as the acquiring company considering the several factors comprehensively, such as relatively large percentage of voting rights of its shareholders, the difference of the scale and so on, as well as the fact that the Company became a wholly-owning parent company.

2. Period of the acquired companies (operating companies) performance subject to the quarterly consolidated profit and loss statement for the quarterly consolidated cumulative period

July 1st 2013 to Sep. 30th 2013

3. Acquisition costs for each acquired company (operating companies) and each breakdown

(1) Mikuni Coca-Cola Bottling Co., Ltd.

Consideration for acquisition (Market value of the common shares held immediately before the date of the business combination)	20 MM yen
Consideration for acquisition (Market value of the common shares issued on the date of the business combination)	58,683 MM yen
Costs directly incurred for the acquisition (Advisory fee, etc.)	93 MM yen
Acquisition cost	58,797 MM yen

(2) Tokyo Coca-Cola Bottling Co., Ltd.

Consideration for acquisition (Market value of the common shares issued on the date of the business combination)	26,100 MM yen
Costs directly incurred for the acquisition (Advisory fee, etc.)	40 MM yen
Acquisition cost	26,141 MM yen

(3) TONE Coca-Cola Bottling Co., Ltd.

Consideration for acquisition (Market value of the common shares issued on the date of the business combination)	33.557 MM yen
Costs directly incurred for the acquisition (Advisory fee, etc.)	52 MM yen
Acquisition cost	33,609 MM yen

4. Exchange ratio and the calculation methods by type of shares and number of shares issued

(1) Exchange ratio of common shares

	CCCJ	Mikuni	Tokyo	Tone
Exchange ratio	1	0.790	69.883	6.814

(2) Calculation method of share exchange ratio

The Company, Mikuni Coca-Cola Bottling Co., Ltd., Tokyo Coca-Cola Bottling Co., Ltd. and TONE Coca-Cola Bottling Co., Ltd. each carefully considered the share exchange ratio based on the calculation results of the share exchange ratios submitted from their respective third party calculation agents, SMBC Nikko Securities Inc., Mitsubishi UFG Morgan Stanley Securities Co., Ltd., Nomura Securities Co., Ltd. and KPMG FAS Co., Ltd. and conducted negotiations and discussions among the parties after comprehensively taking into account each party's financial positions, asset conditions and future prospects, the level of the market stock prices of Coca-Cola Central Co., Ltd. and Mikuni Coca-Cola Bottling Company and other factors.

(3) Number of shares issued

76,895,483 shares

5. Amount of difference between market price and book value with respect to shares of acquired company (CCEJP)

821 MM yen

6. Amount of negative goodwill generated, reason for the generation, amortization method and the period

(1) Amount of negative goodwill generated

12,969 MM yen

(2) Reason for the generation

Net amount of acquired assets and assumed liabilities exceeded the acquisition value of the shares and the difference has been recorded as gain on negative goodwill.

7. Allocation of acquisition costs

Allocation of the acquisition costs have not been completed as of Q3 2013 ended Sep. 30th and therefore, the Company has applied a tentative accounting treatment based on reasonable information which is available at the point of time.