This document is a summary translation of the Japanese language original version. In the event of any discrepancy, errors and/or omissions, the Japanese language version shall prevail.

Summary of Consolidated Financial Statements (Japanese Standards) for the Second Quarter of the Year Ending December 31st, 2015 (Q2 2015YTD)

August 6th, 2015

Listed Company Name:	Coca-Cola East Japan Co., Ltd.		Stock Exchange:	Tokyo 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 (5575) 3859
Scheduled date of submission of quarterly report:		August 7, 2015	Schedule date of start of dividend payment:	September 7, 2015
Preparation of supplementary documents for quarter results:			Yes	
Quarterly earnings results presentation/conference:			Yes	

(Amounts of less than one million yen are rounded down)

1. Consolidated Financial Results for the Second Quarter Ending June 30th, 2015 (January 1st, 2015 – June 30, 2015)

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

	Net Sales		Operating Income		Ordinary Income		Net Income	
	Million Yen	%	Million Yen	%	Million Yen	%	Million Yen	%
Q2 2015 YTD	262,049	5.5	1,345	—	1,383	—	988	—
Q2 2014 YTD	248,495	179.7	-1,873	—	-1,615	—	-2,928	—

(Note) Comprehensive income: Q2 2015 YTD 5,868 Million Yen (—%) Q2 2014 YTD -2,821 Million Yen (—%)

	Net Income per Share	Net Income per Share (Fully Diluted)
	Yen	Yen
Q2 2015 YTD	7.98	7.97
Q2 2014 YTD	-24.19	—

(2) Consolidated Financial Position

	Total Assets	Net Assets	Equity Ratio
	Million Yen	Million Yen	%
Q2 2015 YTD	408,394	232,205	56.8
FY2014	342,672	213,754	62.3

(Note) Shareholders' equity: Q2 2015 : 231,860 million yen
FY2014 : 213,530 million yen

2. Dividends

	Dividend Per Share				
	End of Q1	End of Q2	End of Q3	Year-end	Annual
	Yen	Yen	Yen	Yen	yen
FY2014	—	16.00	—	16.00	32.00
FY2015	—	16.00			
FY2015 (Forecast)			—	16.00	32.00

(Note) Revisions to the dividend forecast disclosed most recently No

3. The Consolidated Earnings Forecasts for the Fiscal Year Commencing January 1st and Ending December 31st ,2015

(Percentages show year-on-year changes)

	Net Sales		Operating Income		Ordinary Income		Net Income		Net Income per Share
	Million Yen	%	Million Yen	%	Million Yen	%	Million Yen	%	Yen
Full-Year	571,900	9.3	15,800	68.9	15,800	64.5	8,300	141.7	66.19

(Note) Revisions to the Earnings forecasts disclosed most recently No

Notes:

(1) Changes of important subsidiaries during consolidated Q2 2015 YTD (Changes of specific subsidiaries accompanied by changes in the consolidation scope) Yes

Sendai Coca-Cola Bottling Company

(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

(i) Changes in accounting policies accompanied by revisions of accounting standards, etc. Yes

(ii) Changes in accounting policies other than (i) None

(iii) Changes in accounting estimates None

(iv) Restatement None

(4) Number of Issued Shares (Common Shares)

(i) Number of the issued shares at the end of the period (including treasury stock)	Q2 2015	127,680,144 shares	FY 2014	121,898,978 shares
(ii) Number of the treasury stock at the end of the period	Q2 2015	856,615 shares	FY 2014	854,430 shares
(iii) Average number of the shares during the period (accumulated total)	Q2 2015	123,950,109 shares	Q2 2014 YTD	121,049,880 shares

*Statement regarding the status of the quarterly review

This summary of financial statements for the second quarter of the year ending December 31st, 2015 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 5 of the attached material of the summary.

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1. Qualitative information on results for the second quarter of the year ending December 31, 2015

(1) Qualitative information on the consolidated operating results

Coca-Cola East Japan Co., Ltd. (CCEJ) today announced its consolidated financial results for the second quarter and year-to-date 2015 (January 1, 2015 to June 30, 2015)

For additional details and management discussion of results, please also see the presentation material posted on our Company website, which will be used for the earnings conference and webcast on Friday, August 7, 2015 at 3 p.m. (JST). The webcast is available both live and on demand at http://investor.ccej.co.jp.

Key Messages

- Completed acquisition of Sendai Coca-Cola Bottling Company (hereinafter referred to as "Sendai") and integration of eight "mixed" vending operation subsidiaries as of April 1, 2015
- The second quarter (April 1, 2015 to June 30, 2015, hereinafter referred to as "Q2") revenue year-on-year growth was positive 11%, mainly due to the integration of Sendai, as well as continued emphasis on revenue growth management and the cycling of last year's demand decrease after the consumption tax hike

Industry Update

Q2 was characterized by cycling of the lower demand after the consumption tax hike in April 2014. As a result, total nonalcoholic ready-to-drink (NARTD) beverage industry volumes were positive in the quarter. Strong competition in the market continued, with all players introducing new products as well as aggressive promotional activities in the marketplace.

Integration Update

CCEJ was formed after the integration of the four Kanto and Tokai region Coca-Cola bottling companies on July 1, 2013, and the subsequent acquisition of Sendai on April 1, 2015. As part of the company's mid-term strategic plan, the One+ Roadmap for Growth, we are focused on transforming our business, with a strong focus on people, process and system capabilities. There are many visible signs of progress to highlight in the second quarter, including the following:

- Commissioned two new production lines in Ebina and Ibaraki Plant
- Completed the deployment of route-to-market (RTM) initiatives to all sales centers excluding the former Sendai territory, which is ongoing.
- Completed the introduction of Phase One of our new Enterprise Resource Planning (ERP) system "CokeOne+", a foundation for further strategic transformation

Operating Review

Our quarterly operating results during the year will likely exhibit seasonal variation, as the demand for nonalcoholic ready-to-drink beverages tends to be concentrated in the summer months. The year-to-date result consequently is expected to be lower than the second half of the fiscal year.

Year-to-date total BAPC (Bottler Actual Physical Cases) sales volume was positive 5.4% mainly due to the integration of Sendai. Organic volume performance was slightly positive year-to-date.

Volume performance by channel was driven by the Sendai integration across all channels, led by the strong growth in the convenience store (+17%) and eating & drinking (+14%) channels as a result of successful new product launches and new customer development. Volume in the supermarket (+1%) and drug & discounter (+6%) channels was pressured as we cycled strong growth in the prior year. Vending channel (+2%) volume growth has also been pressured by shifts in channel mix since the consumption tax hike in 2014.

Reported year-to-date volume growth by category was also primarily driven by the Sendai integration. Sparkling beverage volume grew 1%. In the hydration category (tea, water, and sports drinks), unsweetened teas and water volume grew 11% and 8%, respectively; and sports drinks volume was even. Coffee volume continued to grow 8%, led by the introduction of new products.

Second quarter total BAPC sales volume grew 11.1% year-on-year mainly driven by the integration of Sendai. Organic volume grew +1.3% in the quarter.

Volume performance by channel was driven by the Sendai integration across all channels, led by strong growth in the convenience store channel (+20%) and eating & drinking (+23%) channels as a result of successful customer exclusive-branded product launches and new customer development. Drug & discounter (+13%), supermarket (+9%) and vending (+6%) channels also grew.

Second quarter volume growth by category was also driven by the Sendai integration. Sparkling beverage volume grew +6%. In the hydration category, unsweetened teas, water and sports drinks volume grew 16%, 12% and 9%, respectively. Unsweetened tea growth was led by Ayataka green tea and Karada Sukoyakacha W, our FOSHU (Food for Specific Health Use) tea brand, as well as Tsumugi – Japanese Oolong Tea, which was the newly launched in the first quarter. The iLohas water brand continued to perform well and also benefited from the newly introduced 2L package and iLohas sparkling variants in plain and lemon flavors, launched in 2014. Coffee volume continued to grow, up 14% in Q2, led by the introduction of new products such as customer exclusive-branded products, mainly in the convenience store channel.

We have a strong marketing and innovation calendar planned for the third quarter, a peak season for us, together with our partners at Coca-Cola Japan (CCJC). This year, we celebrate the 100-year anniversary of the Coca-Cola bottle, a unique and instantly recognizable icon of the Coca-Cola brand. To mark this anniversary, we have exciting plans to activate various anniversary programs throughout the year. As part of this year-long celebration, we have launched our “Coca-Cola Summer Campaign” “Transform the Summer, Transform Yourself” and we recently introduced the new Coca-Cola Aluminum Contour Bottle in July. In addition, we are engaging in active sales and marketing activities in the marketplace during the peak season, including heat stroke prevention campaigns, etc.

Financial Review

All results below include Sendai from Q2 2015.

Reported Results

Year-To-Date 2015 (January to June)

In Million JPY	2014	**2015**	% Change
Net Sales	248,495	**262,049**	+5.5%
Operating Income (Loss)	(1,873)	**1,345**	—
Net Income (Loss)	(2,928)	**988**	—

Comparable* Results

Year-To-Date 2015 (January to June)

In Million JPY, except volume	2014	**2015**	% Change
Volume** (BAPC, in thousand)	132,610	**139,794**	+5.4%
Net Sales	248,495	**262,049**	+5.5%
Operating Income (Loss)	(1,222)	**2,640**	—
Net Income (Loss)	(1,540)	**2,562**	—

Second Quarter 2015 (April to June)

In Million JPY, except volume	2014	**2015**	% Change
Volume** (BAPC, in thousand)	72,725	**80,784**	+11.1%
Net Sales	136,580	**151,829**	+11.2%
Operating Income	3,954	**4,239**	+7.2%
Net Income	2,437	**3,441**	+41.2%

* Comparable: Presentation of results after excluding exceptional items such as charges, gains, etc. which are viewed by management as non-recurring items impacting only the current period or the comparable period, but not both. These comparability adjustments should be viewed in addition to, and not as an alternative for, the Company's reported results prepared in accordance with JGAAP.

** As announced in Q4 2014 results, volume conversion rates across legacy bottler entities were standardized in 2015 as part of the implementation plan for the new ERP system, CokeOne+. PY variance and 2014 volume shown above also reflect this change.

Year-to-date reported and comparable net sales revenue was JPY 262,049 million (positive 5.5% compared to the prior year period), mainly attributable to the integration of Sendai as of April 1, 2015. Q2 comparable revenue grew 11.2% year-on-year.

Year-to-date reported operating income was JPY 1,345 million (reported operating loss of 1,873 million in the prior year period) primarily reflecting the cycling of a change in accounting policy and estimates related to the depreciation method for fixed assets and the related write-off of residual value of existing tangible fixed assets during the first quarter of last year. Q2 comparable operating income was positive 7.2%.

We reported a year-to-date net income of JPY 988 million (net loss of 2,928 million in the prior year period) reflecting the above cycling of prior year items.

(2) Qualitative information on the consolidated financial positions

(i) The financial positions at the end of this quarter

Assets at the end of this quarter were JPY 408,394 million, an increase of JPY 65,721 million from the end of the previous fiscal year. This is attributable due to an increase of Accounts Receivable-Trade reflecting the growth in revenue. In addition, Merchandise and Finished Goods and Raw Material and Supplies increased as a result of seasonal inventory build-up for peak sales season as well as our focus on bringing more production and logistics volume in-house. Sales Equipment also increased as a result of continued placement of vending machines and coolers in the market place as well as the impact of the integration of Sendai.

Liabilities at the end of this quarter were JPY 176,189 million, an increase of JPY 47,271 million from the end of previous fiscal year. This is mainly due to an increase of Short-term Loans Payable, an increase of Account Payable-Trade due to the increase of Merchandise and Finished Goods, Raw Material and Supplies, etc. as well as the integration of Sendai, etc.

Net assets at the end of this quarter were JPY 232,205 million, an increase of JPY 18,450 million from the end of previous fiscal year. This is primarily due to an increase of Capital Surplus by issuing new shares for the integration of Sendai.

(ii) The cash flow positions

Cash and Cash Equivalents at the end of this quarter was JPY 31,935 million, an increase of JPY 6,963 million compared with the end of last fiscal year. Cash flow by activities in this consolidated accounting period is as follows.

(Cash Flow from Operating Activities)

Cash generated from operating activities was JPY 984 million (the cash generated increased JPY 8,126 million year-on-year). This results mainly from JPY 131 million for net income before income taxes, depreciation expenses, increase of notes and accounts payable-trade, income tax refund, etc. as well as increase in inventories, increase in notes and accounts payable-trade, etc.

(Cash Flow from Investing Activities)

Cash used for investing activities was JPY 18,734 million (decreasing JPY 197 million year-on-year). The outflow includes expenditure for new fixed assets such as machinery and equipment for plants, cold drink equipment, intangible fixed assets due to new ERP system deployment, etc. The inflow includes proceeds from purchase of investments in subsidiaries resulting in change in scope of consolidation by integrating Sendai, as well as governmental subsidies, etc.

(Cash Flow from Financing Activities)

Cash generated from financing activities was JPY 24,204 million (decreasing JPY 2,415 million year-on-year). The inflow is attributable to net increase of short-term loans. The outflow includes payment of the dividends, repayment of lease obligations, etc.

(3) Qualitative information on the consolidated earnings forecast

No change from the revision of our forecast for the fiscal year ending December 2015, issued on May 12, 2015.

2. Matters relating to summary information (notes)

(1) Change of important subsidiaries during the consolidated Q2 2015 YTD

Since the second quarter of the current fiscal year, the company has newly added 5 companies into its consolidation scope as a result of the acquisition of Sendai Coca-Cola Bottling Co., Ltd, through share exchange. Sendai Coca-Cola Bottling Co., Ltd. is our specific wholly-owned subsidiary.

(2) Application of particular accounting treatments to preparation of quarterly consolidated financial statements

There is no matter applicable.

(3) Changes in accounting policies, accounting estimate or restatement

(Application of accounting standards regarding retirement benefits)

The “Accounting Standard for Retirement Benefits” (ASBJ Statement No. 26, issued on May 17, 2012, hereinafter referred to as “Retirement Benefit Accounting Standard”) and “Guidance on Application of Accounting Standard for Retirement Benefits” (ASBJ Guidance No. 25, issued on March 26, 2015 hereinafter referred to as “Retirement Benefit Guidance”) have been applied from the current consolidated accounting period of the first quarter with respect to the provisions in the main text of paragraph 35 of the Retirement Benefit Accounting Standard and the main text of paragraph 67 of the Retirement Benefit Guidance so as to revise the calculation methods of the retirement benefit liabilities and service cost; switch from a straight-line basis to benefit-formula basis for the attribution of expected retirement benefit payment amount; and amend the way the discount rate is determined from the current method of applying the approximate number of years of employees’ average remaining service period as the base period of bond to a new method of employing the single weighted-average discount rate in which the expected period of retirement benefits payment and amount per such period are reflected.

Concerning the application of the Retirement Benefits Accounting Standard, we are acting in accordance with the transitional handling defined in paragraph 37 of the Retirement Benefit Accounting Standard, and as of the beginning of the current consolidated accounting period, the impact resulting from the changes in the calculation methods of retirement benefits liabilities and service cost has been included in the retained earnings.

Consequently, as of the beginning of the current consolidated accounting period, the liabilities for retirement benefits have been decreased by 1,425 million yen and the retained earnings has been increased by 917 million yen. The impact to operating income, ordinary income, and quarterly net income before taxes is minor.

3. Consolidated financial statements

(1) Consolidated Balance Sheets

(MM yen)

	FY2014	Q2 2015 YTD
Assets		
Current assets		
Cash and deposits	24,982	31,959
Notes and accounts receivable-trade	36,611	48,831
Short-term investment securities	1,204	1,506
Merchandise and finished goods	31,433	47,266
Work in process	—	482
Raw materials and supplies	2,750	6,197
Other	31,083	29,737
Allowance for doubtful accounts	-98	-81
Current assets	127,969	165,900
Noncurrent assets		
Property, plant and equipment		
Buildings and structures, net	38,124	44,431
Sale equipment, net	48,445	61,409
Land	45,642	50,961
Other, net	47,229	50,089
Property, plant and equipment	179,442	206,892
Intangible assets	5,488	8,285
Investments and other assets		
Other	29,965	27,590
Allowance for doubtful accounts	-193	-275
Investments and other assets	29,772	27,315
Noncurrent assets	214,703	242,493
Assets	342,672	408,394
Liabilities		
Current liabilities		
Accounts payable-trade	22,944	37,428
Short-term loans payable	16,000	47,000
Current portion of long-term loans payable	—	1,320
Income taxes payable	2,425	303
Provision for bonuses	1,945	200
Provision for directors' bonuses	37	37
Provision for environmental measures	—	82
Provision for early contract termination	556	674
Other	37,880	44,214
Current liabilities	81,791	131,262
Noncurrent liabilities		
Bonds payable	14,000	14,000
Long-term loans payable	—	3,072
Provision for directors' retirement benefits	2	—
Provision for environmental measures	478	388
Provision for early contract termination	2,187	1,717
Net defined benefit liability	18,689	14,095
Other	11,768	11,651
Noncurrent liabilities	47,126	44,926
Liabilities	128,917	176,189

Consolidated Balance Sheets

(MM yen)

	FY2014	Q2 2015 YTD
Net assets		
Shareholders' equity		
Capital stock	6,499	6,499
Capital surplus	143,134	157,311
Retained earnings	66,837	66,117
Treasury stock	−1,170	−1,178
Shareholders' equity	215,301	228,750
Valuation and translation adjustments		
Valuation difference on available-for-sale securities	1,644	2,660
Deferred gains or losses on hedges	302	−20
Remeasurements of defined benefit plans	−3,717	470
Valuation and translation adjustments	−1,770	3,109
Subscription rights to shares	223	344
Net assets	213,754	232,205
Liabilities and net assets	342,672	408,394

(2) Consolidated Profit and Loss Statement and Comprehensive Profit and Loss Statement

(Consolidated Profit and Loss Statement)

(MM yen)

	Q2 2014 YTD	Q2 2015 YTD
Net sales	248,495	262,049
Cost of sales	135,781	140,051
Gross profit	112,714	121,997
Selling, general and administrative expenses	114,587	120,651
Operating loss or income	−1,873	1,345
Non-operating income		
Interest income	71	51
Dividends income	127	95
Equity in earnings of affiliates	65	70
Rent income	159	157
Gain on sales of valueable wastes	176	137
Proceeds from miscellaneous income	77	136
Non-operating income	678	649
Non-operating expenses		
Interest expenses	193	210
Rent expenses	58	18
Loss on sales and retirement of noncurrent assets	135	265
Miscellaneous loss	33	118
Non-operating expenses	421	611
Ordinary loss or income	−1,615	1,383
Extraordinary income		
Gain on transfer of business	—	247
Gain on sales of shares of subsidiaries	69	—
Insurance income	100	79
Gain on negative goodwill	−	84
Gain on sales of noncurrent assets	87	3
Others	—	30
Extraordinary income	256	445
Extraordinary loss		
Loss on sales and retirement of noncurrent assets	189	699
Impairment loss	60	8
Restructuring cost	1,628	319
Cost of defective work	—	235
Cost of system interruption	—	160
Integration expenses	—	39
Others	36	234
Extraordinary loss	1,914	1,697
Loss or income before income taxes	−3,274	131
Income taxes-current	986	428
Income taxes-deferred	−1,332	−1,285
Income taxes	−345	−856
Loss or income before minority interests	−2,928	988
Net loss or income	−2,928	988

(Consolidated Comprehensive Profit and Loss Statement)

(MM yen)

	Q2 2014 YTD	Q2 2015 YTD
Loss or income before minority interests	−2,928	988
Other comprehensive income		
Valuation difference on available-for-sale securities	217	1,016
Deferred gains or losses on hedges	2	–
Remeasurements of defined benefit plans	—	4,187
Share of other comprehensive income of associates accounted for using equity method	−112	−323
Other comprehensive income	107	4,880
Comprehensive income	−2,821	5,868
Comprehensive income attributable to owners of the parent company	−2,821	5,868

(3) Consolidated Statement of Cash Flow

(MM yen)

	Q2 2014 YTD	Q2 2015YTD
Net cash provided by (used in) operating activities		
Loss or income before income taxes	-3,274	131
Depreciation and amortization	13,609	10,929
Amortization of long-term prepaid expenses	5,088	6,630
Increase (decrease) in allowance for doubtful accounts	-6	39
Increase (decrease) in provision for retirement benefits	-1,263	—
Increase (decrease) in net defined benefit liability	—	-919
Increase (decrease) in prepaid pension costs	-242	—
Increase (decrease) in provision for directors' bonuses	-126	-0
Increase (decrease) in provision for directors' retirement benefits	-342	-2
Interest income and dividends income	-199	-147
Interest expenses paid	193	210
Equity in (earnings) losses of affiliates	-65	-70
Special retirement expenses paid	1,293	250
Loss (gain) on sales of noncurrent assets	-40	32
Loss on retirement of noncurrent assets	278	921
Impairment loss	60	8
Increase (decrease) in notes and accounts receivable-trade	-9,093	-9,224
Increase (decrease) in inventories	-9,426	-14,237
Increase (decrease) in long-term prepaid expenses	-5,791	-6,936
Increase (decrease) in notes and accounts payable-trade	14,800	12,135
Increase (decrease) in other assets and liabilities	-10,104	-4,007
Other	-213	124
Subtotal	-4,867	-4,132
Interest and dividends income received	201	148
Interest expenses paid	-193	-210
Special retirement expenses paid	-1,521	-107
Income taxes paid	-1,502	-2,646
Income taxes returned	739	7,932
Net cash provided by (used in) operating activities	-7,141	984
Net cash provided by (used in) investing activities		
Purchase of property, plant and equipment	-18,976	-23,783
Proceeds from sales of property, plant and equipment	663	146
Purchase of Intangible assets	-921	-2,417
Proceeds from sales and redemption of investment securities	301	0
Purchase of investment securities	-469	-76
Proceeds from acquisition of investments in subsidiaries resulting in change in scope of consolidation	—	3,138
Proceeds from sale of investments in subsidiaries resulting in change in scope of consolidation	765	—
Net increase (decrease) in short-term loans receivable	-1,064	-68
Payments of loans receivable	-768	-130
Collection of loans receivable	1,564	446
Governmental subsidy	—	4,033
Other	-28	-22
Net cash provided by (used in) investing activities	-18,932	-18,734

Consolidated Statement of Cash Flow

Net cash provided by (used in) financing activities		
Net increase (decrease) in short-term loans payable	30,000	28,800
Repayment of long-term loans payable	—	-253
Proceeds from sales of treasury stock	1	0
Purchase of treasury stock	-12	-8
Repayments of lease obligations	-1,673	-2,396
Cash dividends paid	-1,695	-1,938
Other	0	0
Net cash provided by (used in) financing activities	26,619	24,204
Net increase (decrease) in cash and cash equivalents	545	6,454
Cash and cash equivalents at beginning of period	29,790	24,971
Increase (decrease) in cash and cash equivalents resulting from change of scope of consolidation	—	509
Cash and cash equivalents at end of period	30,335	31,935

(4) Notes relating to quarterly consolidated financial statements

(Notes relating to assumptions for the going concern)

None

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

Our company underwent a stock exchange effective April 1, 2015, having our company as the parent company and Sendai Coca-Cola Bottling Co., Ltd. as our wholly-owned subsidiary. Consequently, the capital surplus is increased by 14,175 million yen in this 2nd quarter consolidated accounting period.

(Segment information and others)

(Segment Information) January 1st-June 30th 2014

The Group has sole segment of beverage business, thus the description is omitted.

(Segment Information) January 1st-June 30th 2015

1. Information relating to net sales, income or loss by reporting segment
   The Group has sole segment of beverage business, thus the description is omitted.
2. Information regarding the impairment loss of fixed assets, goodwill, etc. by reporting segment
   （Significant change in the amount of goodwill）
   The Group has sole segment, thus the description by reporting segment is omitted. FV East Japan Co., Ltd., (name was changed from Mikuni Foods Co., Ltd)who is one of our consolidated subsidiaries, merged consolidated subsidiaries -FV-Central Co., Ltd, Urban Vend-X Network Co., Ltd, WEX Tokyo Co., Ltd, EX-Service Co., Ltd, and non-consolidated subsidiary subject to the equity method- Fresh Vendor Service Co., Ltd, and non-consolidated subsidiaries -TX Campus Co., Ltd, Nitto Pacific Vending Co., Ltd. as of April 1, 2015. This resulted in an increase of goodwill by 633 million yen.
   （Significant gain on negative goodwill）
   The Group has sole segment, thus the description by reporting segment is omitted. The outlines are provided in the "Notes relating to quarterly consolidated financial statements (Business Combinations, etc.)" in the Quarterly Consolidated Financial Statements.

(Business combination, etc.)

Consolidated second quarter (from April 1, 2015 to June 30, 2015)

Business combination by acquisition

1. Overview of business combination
   (1) Name of acquired company and description of business
      Name of acquired company: Sendai Coca-Cola Bottling Co., Ltd. (hereafter "Sendai CCBC")
      Description of business: Manufacture and sales of soft drinks
   (2) Main reason for business combination
      Integrated the business with the acquired company through share exchange to streamline the regional business operations in Kanto and eastern Japan and promote further improvements in customer service.
   (3) Date of business combination
      April 1, 2015
   (4) Legal form of business combination
      Share exchange
   (5) Name of company after business combination
      Company name is the same with before.
   (6) Acquired ratio of voting rights
      100%
   (7) Main grounds for deciding on the acquiring company
   CCEJ has been decided to be the acquiring company after taking account of multiple factors comprehensively, including the relative large ratio of voting rights held by shareholders considered in the aggregate and the difference

in relative corporate sizes, in addition to the fact that CCEJ will be the sole parent company through the share exchange.

2. Period of the acquired company's operating results included in the quarterly consolidated profit-and-loss statement for the second consolidated cumulative quarter

April 1, 2015 to June 30, 2015

3. Breakdown of each cost for acquisition and type of consideration for the acquisition of the acquired company

Consideration for the acquisition (market value of common shares issued on the effective date of business combination)	14,175 million yen
Direct costs required for acquisition (advisory fee, etc.)	89 million yen
Total acquisition costs	14,265 million yen

4. Share exchange ratio by type of share, the method of calculating the share exchange ratio, and the number of issued shares

(1) Common share exchange ratio

1 common share of Sendai CCBC: 2.563 common shares of CCEJ

(2) Method of calculating the share exchange ratio

CCEJ requested Nomura Securities Co., Ltd., an independent calculation agent, to calculate the share exchange ratio, and, after negotiating and consulting sincerely with Sendai CCBC, calculated the share exchange ratio by using the result of this agent's calculation as a reference and taking the financial conditions and performance trends of CCEJ and Sendai CCBC, and the market trend, among others, into consideration.

(3) Number of issued shares

5,781,166 shares

5. Amount of gain on negative goodwill and the reason for negative goodwill to arise

(1) Amount of gain on negative goodwill that arose

84 million yen

(2) Reason for negative goodwill to arise

Since the total assets and liabilities that CCEJ took over exceeded the acquisition price of the shares, the amount of difference has been written off as the gain on negative goodwill.