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## Consolidated Financial Summary for the Third Quarter Ended September 30, 2021 (IFRS)



November 11, 2021

Listed company name: Coca-Cola Bottlers Japan Holdings Inc.

Listed stock exchanges: Tokyo

Code number: 2579

URL: <https://en.ccbj-holdings.com/>

Delegate: Title: Representative Director & President

Name: Calin Dragan

Contact: Title: Head of Controllers Senior Group Division, Finance, Name: Tatsuhiro Ishikawa Phone: +81-3-6896-1707

Expected date of quarterly report submission: November 12, 2021

Schedule for dividends payment: —

Preparation of supplementary materials on quarterly financial results: Yes

Holding of quarterly financial results conference: Yes

(Fractions of one million yen are rounded)

### 1. Consolidated financial results for the third quarter 2021 (from January 1, 2021 to September 30, 2021)

#### (1) Consolidated financial results

(Percentages indicate changes over the same period in the prior fiscal year)

	Revenue		Business income		Operating income		Net income		Net income attributable to owners of the parent		Total comprehensive Income	
	million yen	%	million yen	%	million yen	%	million yen	%	million yen	%	million yen	%
3 <sup>rd</sup> quarter, 2021	589,531	(1.5)	(14,023)	—	(19,978)	—	(1,552)	—	(1,535)	—	2,428	—
3 <sup>rd</sup> quarter, 2020	598,547	(13.8)	4,336	(74.6)	(8,953)	—	(4,670)	—	(4,644)	—	(11,446)	—

	Earnings per share	Diluted earnings per share
	yen	yen
3 <sup>rd</sup> quarter, 2021	(8.56)	—
3 <sup>rd</sup> quarter, 2020	(25.90)	—

\*1. "Business Income" is a measure of our recurring business performance that is calculated as costs of goods and selling, general and administrative expenses are deducted from revenue, and other income and expenses are added and subtracted accordingly.

2. In the fiscal year ending 31 December 2020, the Healthcare and Skincare business has been classified as a discontinued operation as a result of the decision to sell all shares in Q'sai held by the Company. As a result, revenue, business income and operating loss for the previous financial period have been reclassified to the amounts for continuing operations excluding discontinued operations.

#### (2) Consolidated financial position

	Total assets	Total equity	Equity attributable to parent owners	Ratio of equity attributable to parent owners
	million yen	million yen	million yen	%
Sep. 30, 2021	866,711	494,638	494,503	57.1
Dec. 31, 2020	939,603	502,093	501,643	53.4

### 2. Dividends

	Dividends per share				
	1Q	2Q	3Q	Year-end	Annual
	yen	yen	yen	yen	yen
FY ended December 2020	—	0.00	—	25.00	25.00
FY ending December 2021	—	25.00	—		
FY ending December 2021 (forecast)				25.00	50.00

Note: Revisions to the cash dividends forecasts most recently announced: None

### 3. Forecast for consolidated financial results 2021 (from January 1, 2021 to December 31, 2021)

(Percentages indicate changes over the same period in the prior fiscal year)

	Revenue		Business income		Operating income		Net income		Net income (loss) for the year attributable to owners of the parent		Earnings per share
	million yen	%	million yen	%	million yen	%	million yen	%	million yen	%	yen
Full-year 2021	782,600	(1.2)	(15,900)	—	(24,200)	—	(4,600)	—	(4,600)	—	(25.65)

Note: Revisions to the forecasts of consolidated operating results most recently announced: Yes

Notes

(1) Changes in significant subsidiaries during the current period: None

(2) Changes in accounting policies and changes in accounting estimates:

- 1) Changes in accounting policies as required by IFRS: None
- 2) Changes other than those in 1) above: None
- 3) Changes in accounting estimates: None

(3) Number of outstanding shares (common shares)

1) The number of outstanding shares (including treasury shares):

3rd Quarter, September 2021:	206,268,593 shares
FY ended December 2020:	206,268,593 shares

2) The number of treasury shares:

3rd Quarter, September 2021:	26,923,688 shares
FY ended December 2020:	26,920,298 shares

3) The number of average shares outstanding:

3rd Quarter, September 2021:	179,346,486 shares
3rd Quarter, September 2020:	179,350,270 shares

※ The consolidated financial summary is not subject to quarterly review procedures conducted by certified public accountant or audit firm.

※ Explanation regarding appropriate use of the forecast, other special instructions

Figures in the above forecast are based on information available at the time of issuance of this report, and the actual results may be changed due to a number of inherent uncertainties in the forecast. Actual results may differ materially from the forecast. Furthermore, please refer to “1. Qualitative Information on the Financial Summary for this Quarter (3) Information on the Future Outlook, such as Forecast of Consolidated Financial Results” on page 5 for matters relating to performance forecasts.

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## 1. Qualitative Financial Summary for year-to-date third quarter 2021

### (1) Qualitative Information on year-to-date third quarter Consolidated Financial Results

Coca-Cola Bottlers Japan Holdings Inc. (“CCBJH” or the “Company”, or “we”) announced third-quarter results for the fiscal year ending on December 31, 2021 (January 1, 2021 to September 30, 2021)

As the effect of the coronavirus (COVID-19) continues and the business environment remains to be challenging, the continuing supply of our goods and services which are essential for our customers and consumers, and the safety and health of our employees and communities are our top priorities. In accordance with our mission to deliver happy moments to everyone, we have been operating our business to ensure safe and secure product supply while taking comprehensive measures.

In the year-to-date third quarter period (January 1, 2021 to September 30, 2021), despite last year's COVID-19 impact and rebound from the initial impact, the multiple state of emergency declaration and heavy rain fall in August this year, the total domestic nonalcoholic ready-to-drink (NARTD) beverage industry volume performed at similar levels to the same period of the previous fiscal year.

Under these circumstances, we have been working on measures to minimize the impact on sales by introducing new products and responding to changing consumer and channel trends. Under the guiding principle that “business as usual is not an option”, announced as part of our mid-term strategic business plan in August 2019, we continue to drive fundamental business transformation initiatives. We have been pushing forward our transformation efforts in the further evolution of the vending channel operation model, the relocation of product inventories, and the consolidation of distribution bases centered around the Saitama Mega DC to optimize the distribution network in the Kanto area, the streamlining of the supply chain system to realize low-cost operations, and the promotion of new work styles. While the business environment continues to be challenging, we are focused on identifying the issues and implementing short-term mitigation plans, as well as seeking new opportunities for growth and efficiency as we work to respond to changes in the business environment over the medium and long term.

We also continue our activities to realize our ESG goals based on creation of shared value with society. As part of our efforts to achieve the 2030 Packaging Vision, towards a “World Without Waste”, we continue to increase the use of 100% recycled PET bottles. In October, the Coca-Cola system in Japan has formulated targets to reduce greenhouse gas emissions across the entire value chain in Japan by 2030. The system aims to reduce Scope 1 and 2 emissions by 50% and Scope 3 emissions by 30% against the level in 2015.

As announced on December 15, 2020, “Notice of Selling of Shares of Q'sai Co., Ltd. and Gain on The Sale of Shares as well as Revision of Earnings Forecast”, the share transfer of Q'sai Co., Ltd. (“Q'sai”) was completed on February 1, 2021. We have revised our business segment reporting to reflect only the results of continuing operations, the beverage business, after the sale of the health and skincare segment. Relevant sections of prior year financial statements and notes have been reclassified.

Details for the year-to-date third-quarter period are as follows.

In addition to the business update in this document, please also see our earnings presentation material posted on the Company IR website (<https://en.ccbjholdings.com/ir/library/presentation.php>) to be used in our earnings conference call on Friday, November 12 at 13:30 PM (JST). The earnings presentation and audio will be available live and on demand as an audio webcast in the IR section of the CCBJH website.

### Highlights for the year-to-date third quarter

- Continued COVID-19 impact and repeated emergency declarations resulted in a slow consumer traffic recovery. Record-breaking rainfall in August significantly impacted the peak summer month.
- Sales volume increased by +2% YoY in Q3 and +2% year-to-date Q3. New products contributed to the volume growth but was not able to offset the negative business environment impact. Year-to-date Q3 revenue declined -2% YoY due to changing consumer preference on channel and package mix, and a decrease in wholesale revenue per case. Value share continued to grow in the vending channel, and Supermarkets, drugstores and discounters channel market share started to recover
- Business income for year-to-date Q3 decreased by -18.4B yen YoY. In addition to the prolonged COVID-19 impact, performance was impacted by heavy rains in August, a peak summer month, and the cycling of one-time cost savings in the same period last year. Despite challenges, we continue to invest in our marketing and human resources at appropriate levels to achieve sustainable future growth.
- In a challenging operating environment, we are focused on what we can control, and implement short-term and mid-to-long term plans. Transformation is progressing on track; about 8B yen of recurring cost savings achieved to date.
- FY2021 guidance was announced. For the full year, 2% volume growth YoY, revenue of 789.6B yen (1.2%, 9.4B yen decrease), business income loss of 15.9B yen (16.1B yen decrease). Q4 reflects a subsiding of the COVID-19 impact. However, expect

the impact from competitive environment, cycling of the cost savings achieved last year, and the recent surge in raw material prices.

## Summary of Consolidated Financial Results

(Millions of yen)

### Year-to-date Q3 (January to September)

	2020	2021	Change
Continuing Operation			
Revenue	598,547	<b>589,531</b>	(1.5%)
Sales volume of beverage business (million cases)	343	351	2%
Gross Profit	275,493	<b>260,823</b>	(5.3%)
Selling, General & Administrative Expenses	269,971	<b>273,868</b>	1.4%
Other income (Recurring)	563	<b>650</b>	15.5%
Other expenses (Recurring)	1,438	<b>1,507</b>	4.8%
Investment loss on equity method	(310)	<b>(121)</b>	—
Business Income (Loss)	4,336	<b>(14,023)</b>	—
Other income (Non-recurring)	1,782	<b>5,584</b>	213.3%
Other expenses (Non-recurring)	15,072	<b>11,539</b>	(23.4%)
Operating Loss	(8,953)	<b>(19,978)</b>	—
Net Loss Attributable to Owners of Parent	(4,644)	<b>(1,535)</b>	—

(Millions of yen)

### Q3 (July to September)

	2020	2021	Change
Continuing Operation			
Revenue	223,949	<b>220,222</b>	(1.7%)
Sales volume of beverage business (million cases)	131	134	2%
Gross Profit	105,949	<b>97,554</b>	(7.9%)
Selling, General & Administrative Expenses	93,955	<b>96,574</b>	2.8%
Other income (Recurring)	190	<b>235</b>	23.7%
Other expenses (Recurring)	399	<b>452</b>	13.1%
Investment income (loss) on equity method	(80)	<b>12</b>	—
Business Income	11,704	<b>776</b>	(93.4%)
Other income (Non-recurring)	1,782	<b>982</b>	(44.9%)
Other expenses (Non-recurring)	7,503	<b>3,486</b>	(53.5%)
Operating Income (Loss)	5,983	<b>(1,728)</b>	—
Net Income (Loss) Attributable to Owners of Parent	1,807	<b>(1,181)</b>	—

Note: 1. "Business Loss" is a measure of our underlying or recurring business performance. Business Income (loss) deducts cost of goods and selling, general and administrative expenses from revenue, and includes other income and expenses which we believe are recurring in nature.

2. Net Loss Attributable to Owners of Parent is a total of continuing operation and discontinued operation results.

3. Sales volume in 2020 is revised retroactively due to changes of counting segmentation and scope in some products.

Consolidated net revenue decreased to 589,531 million yen (1.5% decrease of 9,016 million yen from the same period prior year) due to a slower than expected sales volume of 2% YoY due to continued COVID-19 impact and the multiple state of emergency delaying the recovery of traffic, and a decrease in demand in the peak month of August affected by unseasonably wet weather. This is despite favorable contributions from new products and our responses to changes and trends in channels, the

business environment has seen an increase of at-home consumption with people refraining from going out or working from home resulting in consumer preference changes impacting channel and mix, and a decrease in revenue per case.

Consolidated business loss was 14,023 million yen (4,336 million yen profit in the same period of prior year). To minimize the impact of the decrease in revenue on profits, cost saving efforts were made in all areas, including recurring cost savings through transformation. Negative factors include channel and package mix headwinds from consumer preference changes, decline in revenue per case, rise in commodity prices, and the increase in logistics costs. We have made investments at appropriate levels in marketing and human resources that will contribute to our future growth

Consolidated operating loss was 19,978 million yen (8,953 million yen loss in the same period of prior year). Other income (non-recurring) includes 4,634 million yen in government subsidies for employment adjustment to offset temporary leave expenses. Other expenses (non-recurring) include 6,901 million yen in temporary leave expenses and 1,445 million yen in transformation-related expenses related to the implementation of transformation based on the medium-term plan, and 1,572 million yen in special retirement allowances due to the voluntary employee retirement program.

Net income attributable to owners of parent for the quarter, a total of continuing operations and discontinued operation, was a loss of 1,535 million yen (4,644 million yen loss in the prior year period) as a gain of 12,841 million yen was recorded in discontinued operations as gains from stock sales due to the transfer of shares in Q'sai.

### **Beverage Volume Performance**

Year-to-date 3Q 2021 sales volume (hereinafter percentage change represent changes from the same period of the previous year.), although there were contributions from the introduction of new products and responses to changing trends in each channel, the increase was 2% compared to the same period of the previous year due to the delay in the recovery of traffic driven by repeated emergency declarations and was impacted by heavy rains in August, a peak summer month.

In terms of channel performance, Vending sales increased by 1% year-to-date Q3 due to delayed recovery of people traffic and unfavorable weather in August. Although the market environment continues to be challenging, the value share of Vending continued to grow for 30 consecutive months, mainly due new products in non-sugar teas and water. Consumer traffic started to recover driving a volume-increase of 11% in July. Supermarkets, drugstores and discounters increased 6% and 8% respectively in the year-to-date Q3. This is partially due to capturing demand for at home consumption and bulk purchases, as well as responding to changes in customers' purchasing patterns, and promotional activities. In the CVS channel despite contributions from new products and strategically rolled out 950ml PET, volume recovery has been delayed due to increased competition in promotions, resulting in a 1% decrease for year-to-date Q3. In Retail and food, sales for commercial use continued to be negative due to factors such as shortened restaurant opening hours and decreased by 13% for the year-to-date Q3. Online sales continued to grow strongly and increased by 56% for year-to-date Q3 supported by the successful rollout of label-less products well received by consumers' changing purchasing behavior and environmental awareness during COVID-19.

In terms of beverage category performance, Sparkling beverages increased 1% in Q3 and was flat for the year-to-date Q3 due to contributions from the premium-priced Fanta Premier series and other products as well as growth in Supermarkets and other channels. New products such as Yakan Barly Tea from Hajime and Ayataka Cafe Matcha Latte respectively contributed to an 8% increase in non-sugar tea sales and 5% increase for the year-to-date Q3. Coffee sales decreased 3% for the year-to-date Q3 due to a decline in sales of canned coffee, despite growth in PET bottle coffee through the introduction of new products such as Costa Coffee and Georgia Shot & Break. In sports, despite the lifting of some restrictions on events and the improved sentiment with the Olympic Games, the category grew 1% in Q3 year-to-date, as the Olympics Games were held without any spectators and the record-breaking heavy rains during the summer. Water volume increased 24% in Q3 year-to-date, supported by the growth of large PET in supermarkets, drugstores, discounters and online channels. This was as a result of increased at-home consumption, as well as contributions from new ICY SPARK and Ilohas small PET.

The ready-to-drink alcohol category, with the contribution from new Nomel's Hard lemonade and Lemon-dou summer promotions, increased 23% in Q3, and 7% in year-to-date Q3. We are working to further strengthen the category by launching Topo Chico Hard Seltzer, the first global alcohol brand from The Coca-Cola Company, in select areas.

(2) Analysis of Financial Position

Assets at the end of the quarter were 866,711 million yen, a decrease of 72,893 million yen from the end of the prior fiscal year-end period. This is mainly due the sales of the Q'sai shares on February 1, 2021, resulting in a decrease in Assets held for sale and decrease of Cash and cash equivalents with the repayment of short term loans.

Liabilities at the end of the quarter were 372,072 million yen, a decrease of 65,438 million yen from the end of the prior year period. This is mainly due to decrease of bonds and borrowings with the repayment of short term loans, and the sales of the Q'sai shares, decreasing the Liabilities directly associated with assets held for sale.

Net Assets at the end of the quarter were 494,638 million yen, a decrease of 7,455 million yen from the end of the prior year period. This mainly reflects a decrease in Retained earnings as a result of dividend payments.

(3) Qualitative Information on the Future Outlook, such as Forecast of Consolidated Financial Results

As for the full-year 2021 (January 1 to December 31, 2021) earnings forecast, which was undecided in light of the impact of COVID-19 and other factors, please refer to the "Announcement of Updated Full-Year 2021 Earnings Forecast " announced today.

## 2. Condensed Quarterly Consolidated Financial Statements and Notes

### (1) Condensed Quarterly Consolidated Statement of Financial Position

	As of December 31, 2020	(Millions of yen) As of September 30, 2021
Assets		
Current assets:		
Cash and cash equivalents	114,778	95,538
Trade and other receivables	96,009	94,598
Inventories	68,180	76,549
Other financial assets	702	1,161
Other current assets	17,195	15,963
Subtotal	296,865	283,809
Assets of disposal groups classified as held for sale	48,138	—
Total current assets	345,003	283,809
Non-current assets:		
Property, plant and equipment	460,502	445,478
Right-of-use assets	29,810	25,887
Intangible assets	66,193	66,007
Investments accounted for using the equity method	287	323
Other financial assets	25,640	24,450
Deferred tax assets	4,986	11,696
Other non-current assets	7,183	9,061
Total non-current assets	594,601	582,901
Total assets	939,603	866,711



	As of December 31, 2020	(Millions of yen) As of September 30, 2021
Liabilities and equity		
Liabilities		
Current liabilities:		
Trade and other payables	102,480	101,879
Bonds and debts	51,072	30,986
Lease liabilities	5,547	5,403
Other financial liabilities	408	23
Income taxes payable	3,238	648
Provisions	9	16
Other current liabilities	15,923	15,481
Subtotal	178,676	154,437
Liabilities directly associated with assets held for sale	7,193	—
Total current liabilities	185,869	154,437
Non-current liabilities:		
Bonds and debts	187,514	156,602
Lease liabilities	25,858	21,940
Other non-current financial liabilities	605	—
Net defined benefit liabilities	14,876	16,566
Provisions	2,119	2,131
Deferred tax liabilities	17,296	17,407
Other non-current liabilities	3,375	2,989
Total non-current liabilities	251,641	217,635
Total liabilities	437,510	372,072
Equity:		
Capital stock	15,232	15,232
Capital surplus	450,605	450,888
Retained earnings	120,473	109,880
Treasury shares	(85,654)	(85,660)
Accumulated other comprehensive income (loss)	1,095	4,163
Accumulated other comprehensive income of disposal groups classified as held for sale	(107)	—
Equity attributable to owners of parent	501,643	494,503
Non-controlling interests	450	136
Total equity	502,093	494,638
Total liabilities and equity	939,603	866,711

(2) Condensed Quarterly Consolidated Statements of Income and Comprehensive Income  
(Consolidated Quarterly Statements of Income)

First Nine months period of a fiscal year

	Nine months ended September 30, 2020	(Millions of yen) Nine months ended September 30, 2021
Continuing operations		
Revenue	598,547	589,531
Cost of sales	323,054	328,708
Gross profit	275,493	260,823
Selling and general administrative expenses	269,971	273,868
Other income	2,345	6,234
Other expenses	16,510	13,046
Investment loss on equity method	(310)	(121)
Operating loss	(8,953)	(19,978)
Financial revenue	611	309
Finance costs	815	726
Loss for the period before income taxes	(9,157)	(20,395)
Income tax expense	(2,718)	(6,338)
Net loss for the period from continuing operations	(6,439)	(14,057)
Discontinued operations		
Net income for the period from discontinued operations	1,769	12,505
Net loss for the period	(4,670)	(1,552)
Net loss for the period attributable to		
Owners of parent		
Loss from continuing operations attributable to owners of parent	(6,412)	(14,040)
Profit from discontinued operations attributable to owners of parent	1,768	12,505
Non-controlling interests	(26)	(17)
Earnings (loss) per share (yen)		
Continuing operations	(35.75)	(78.28)
Discontinued operations	9.86	69.72
Loss per share	(25.90)	(8.56)

(Condensed Quarterly Consolidated Statements of Comprehensive Income)

First Nine months period of a fiscal year

	Nine months ended September 30, 2020	(Millions of yen) Nine months ended September 30, 2021
Net loss for the period	(4,670)	(1,552)
Other comprehensive income (loss):		
Items that will not be reclassified subsequently to income or loss:		
Share of other comprehensive income of investments accounted for using equity method	—	(12)
Net change in financial assets measured at fair value through other comprehensive income (loss)	(3,364)	1,794
Subtotal	<u>(3,364)</u>	<u>1,782</u>
Items that may be reclassified subsequently to income (loss):		
Cash flow hedges	(3,411)	2,198
Subtotal	<u>(3,411)</u>	<u>2,198</u>
Total other comprehensive income (loss) for the period	<u>(6,775)</u>	<u>3,980</u>
Total comprehensive income (loss) for the period	<u><u>(11,446)</u></u>	<u><u>2,428</u></u>
Comprehensive Income (loss) attributable to:		
Owners of parent	(11,420)	2,445
Non-controlling interests	(26)	(17)

(3) Condensed Quarterly Consolidated Statements of Changes in Equity

Nine months ended September 30, 2020

(Millions of yen)

	Equity attributable to owners of the parent company					Total	Non-controlling interests	Total
	Capital stock	Capital surplus	Retained earnings	Treasury Shares	Accumulated other comprehensive income			
Balance as of January 1, 2020	15,232	450,526	121,372	(85,649)	4,517	505,999	492	506,491
Comprehensive Income (loss) for the period								
Net loss for the period	—	—	(4,644)	—	—	(4,644)	(26)	(4,670)
Other comprehensive loss	—	—	—	—	(6,775)	(6,775)	—	(6,775)
Total comprehensive loss for the period	—	—	(4,644)	—	(6,775)	(11,420)	(26)	(11,446)
Transactions with owners.								
Dividends of surplus	—	—	(4,484)	—	—	(4,484)	(28)	(4,512)
Purchase of treasury stock	—	—	—	(6)	—	(6)	—	(6)
Disposal of treasury stock	—	(1)	—	3	—	2	—	2
Transactions of share-based payment	—	232	—	—	—	232	—	232
Reclassification from accumulated other comprehensive income (loss) to retained earnings	—	—	114	—	(114)	—	—	—
Reclassification from accumulated other comprehensive income to non-financial assets	—	—	—	—	2,538	2,538	—	2,538
Total transactions with owners.	—	231	(4,370)	(4)	2,424	(1,719)	(28)	(1,747)
Balance as of September 30, 2020	15,232	450,757	112,358	(85,653)	165	492,860	439	493,298

Nine months ended September 30, 2021

(Millions of yen)

	Equity attributable to owners of the parent company						Total	Non-controlling interests	Total
	Capital stock	Capital surplus	Retained earnings	Treasury shares	Other comprehensive income accumulated	Accumulated other comprehensive income of disposal groups classified as held for sale			
Balance as of January 1, 2021	15,232	450,605	120,473	(85,654)	1,095	(107)	501,643	450	502,093
Comprehensive Income for the period									
Net loss for the period	—	—	(1,535)	—	—	—	(1,535)	(17)	(1,552)
Other comprehensive Income (loss)	—	—	—	—	3,980	—	3,980	—	3,980
Total comprehensive income (loss) for the period	—	—	(1,535)	—	3,980	—	2,445	(17)	2,428
Transactions with owners									
Dividends of surplus	—	—	(8,967)	—	—	—	(8,967)	—	(8,967)
Purchase of treasury stock	—	—	—	(6)	—	—	(6)	—	(6)
Disposal of treasury stock	—	(0)	—	0	—	—	0	—	0
Transactions of share-based payment	—	283	—	—	—	—	283	—	283
Reclassification from accumulated other comprehensive income (loss) to retained earnings	—	—	17	—	(17)	—	—	—	—
Reclassification from accumulated other comprehensive income to non-financial assets	—	—	—	—	(895)	—	(895)	—	(895)
Changes from loss of control	—	—	(107)	—	—	107	—	(297)	(297)
Total transactions with owners	—	283	(9,058)	(6)	(912)	107	(9,586)	(297)	(9,883)
Balance as of September 30, 2021	15,232	450,888	109,880	(85,660)	4,163	—	494,503	136	494,638

(4) Notes to Condensed Consolidated Financial Statements

(Notes Relating to Going Concern Assumption)

Not applicable.

(Changes in Accounting Policies)

Not applicable.

(Segment Information)

From the current fiscal year, the Group has changed to a single segment of "Beverages". As the Group operates a single segment of beverage business, explanation by reportable segment is omitted. This is because the healthcare and skincare business was classified as a discontinued operation following the conclusion of an agreement to transfer all shares in Q'sai to Q-Partners Co., Ltd on December 15, 2020. The transfer of all shares in Q'sai was completed on February 1, 2021.