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Consolidated Financial Summary
For the Six Months Ended June 30, 2026
(Under IFRS)

July 30, 2026

Company name:	Coca-Cola Bottlers Japan Holdings Inc.	Listing:	Tokyo Stock Exchange
Securities code:	2579	URL:	https://en.ccbj-holdings.com/
Representative:	(Title) Representative Director & President	(Name)	Calin Dragan
Inquiries:	(Title) Head of Finance	(Name)	Satoshi Kon Telephone: +81-800-919-0509

Scheduled date to file semi-annual securities report: July 31, 2026
Scheduled date of dividends payment: September 1, 2026
Preparation of supplementary materials on quarterly financial results: Yes
Holding of quarterly financial results conference: Yes

(Fractions of one million yen are rounded to the nearest million)

1. Consolidated financial results for the six months ended June 30, 2026 (from January 1, 2026 to June 30, 2026)

(1) Consolidated financial results (cumulative)

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

	Revenue		Business income		Operating income		Net income	
Six months ended	Millions of yen	%	Millions of yen	%	Millions of yen	%	Millions of yen	%
June 30, 2026	423,191	1.3	8,137	430.1	9,098	—	4,827	—
June 30, 2025	417,942	1.6	1,535	—	(92,170)	—	(65,844)	—

	Net income attributable to owners of the parent		Total comprehensive income		Basic earnings per share	Diluted earnings per share
Six months ended	Millions of yen	%	Millions of yen	%	yen	yen
June 30, 2026	4,778	—	5,045	—	29.12	28.78
June 30, 2025	(65,892)	—	(65,606)	—	(378.02)	—

* "Business income" is a measure of our recurring business performance. "Business income" deducts the cost of sales and selling, general and administrative expenses from revenue, and includes other income and expenses which we believe are recurring in nature.

(2) Consolidated financial position

	Total assets	Total equity	Equity attributable to owners of parent	Ratio of equity attributable to owners of parent
As of	million yen	million yen	million yen	%
June 30, 2026	722,135	365,667	365,347	50.6
December 31, 2025	698,486	380,199	379,892	54.4

2. Dividends

	Annual dividends per share				
	First quarter-end	Second quarter-end	Third quarter-end	Fiscal year-end	Total
	yen	yen	yen	yen	yen
Fiscal year ended December 31, 2025	—	28.00	—	32.00	60.00
Fiscal year ending December 31, 2026	—	35.00			
Fiscal year ending December 31, 2026(forecast)			—	37.00	72.00

Note Revisions to the most recently announced dividends forecasts: None

3. Forecast for the fiscal year ending December 31, 2026 (From January 1, 2026 to December 31, 2026)

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

	Revenue		Business income		Operating income		Income before tax		Net income		Net income for the year attributable to owners of the parent		Basic earnings per share
	million yen	%	million yen	%	million yen	%	million yen	%	million yen	%	million yen	%	yen
FY 2026	902,700	1.0	35,000	42.7	36,000	—	34,700	—	22,600	—	22,500	—	139.93

Notes
1. Revisions to the most recently announced forecasts of consolidated financial results: None
2. The Company resolved at a meeting of the Board of Directors held on July 30, 2026 to repurchase the Company's treasury shares. The Company has considered the impact of the repurchase of treasury shares on basic earnings per share in the forecast of consolidated financial results. Please refer to "2. Condensed Semi-Annual Consolidated Financial Statements and Notes (5) Notes to Condensed Consolidated Financial Statements, (Subsequent events)" on page 16 for details on this repurchase of treasury shares.

* 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: Yes

(3) Number of outstanding shares (common shares)

1) Total number of issued shares at the end of the period (including treasury shares):

As of June 30, 2026:	171,268,593 shares
As of December 31, 2025:	171,268,593 shares

2) Number of treasury shares at the end of the period:

As of June 30, 2026:	8,797,531 shares
As of December 31, 2025:	5,554,691 shares

3) Average number of shares outstanding during the period (cumulative from the beginning of the fiscal year):

First half of 2026:	164,073,770 shares
First half of 2025:	174,307,900 shares

Note The Company has introduced an Executive reward BIP Trust and Stock-granting ESOP Trust. The Company shares held by these trusts are included in the number of treasury shares as a deduction in the calculation of the number of treasury shares at the end of the period and the average number of shares during the period.

* The consolidated financial summary is not subject to semi-annual review procedures conducted by certified public accountants or audit firms.

* Explanation regarding appropriate use of the forecast and 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 materially change due to inherent uncertainties in the forecast. Furthermore, please refer to “1. Qualitative Information on the Financial Summary for the first half period (3) Qualitative Information on the Future Outlook, such as Forecast of Consolidated Financial Results” on page 4 for matters relating to performance forecasts.

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1. Qualitative Information on the Financial Summary for the first half period

(1) Qualitative Information on Consolidated Financial Results

Please refer to our earnings presentation materials available on the Company IR website (https://en.ccbj-holdings.com/ir/library/presentation.php) for our earnings presentation today, Thursday, July 30, 2026, at 5:30 PM (JST). The earnings presentation audio webcast will be available live and on demand through our company website.

A summary of the cumulative semi-annual consolidated accounting period for the fiscal year ending December 31, 2026 (January 1, 2026 to June 30, 2026, hereafter "first half"), is as below.

Summary of Business Performance

(Millions of yen except sales volume)

First half (January 1 to June 30)

	2025	**2026**	Change (%)
Revenue	417,942	**423,191**	1.3
Sales volume (million cases)	230	**234**	1.5
Gross profit	183,413	**189,642**	3.4
Selling, general & administrative expenses	181,599	**181,762**	0.1
Other income (recurring)	334	**514**	53.8
Other expenses (recurring)	686	**307**	(55.2)
Investment income on equity method	73	**51**	(29.8)
Business income	1,535	**8,137**	430.1
Other income (non-recurring)	839	**4,827**	475.7
Other expenses (non-recurring)	94,543	**3,866**	(95.9)
Operating income (loss)	(92,170)	**9,098**	—
Net income (loss) attributable to owners of parent	(65,892)	**4,778**	—

Note “Business income” is a measure of our recurring business performance. “Business income” deducts cost of sales and selling, general and administrative expenses from revenue, and includes other income and expenses which we believe are recurring in nature.

Sales volume for the first half, although impacted by unfavorable weather in June, exceeded our targets and achieved 1.5% volume growth compared to the same period in the prior year. Price revisions led to improved wholesale revenue per case. By business unit, initiatives such as strengthening core categories, expanding sales floor space, and implementing marketing activities focused on drinking occasions helped improve competitiveness and drove volume growth.

Consolidated revenue was 423,191 million yen (an increase of 5,248 million yen or 1.3%, compared to the same period of the prior year). In addition to the increase in sales volume, wholesale revenue per case improved following price revisions, and despite changes in the channel mix, revenue exceeded the same period of the prior year.

Consolidated business income was 8,137 million yen (an increase of 6,602 million yen or 430.1%, compared to the same period of the prior year). Profit contributions from increased revenue and cost savings achieved through transformation contributed to improved profitability. While executing our planned investments for sustainable future growth, we achieved more than 60 percent of our annual profit growth target in the first half of this year. Furthermore, as the first year of our Strategic Business Plan Vision 2030, we have reviewed the useful life of our manufacturing machinery and equipment in accordance with our policy of making carefully selected capital investments aimed at improving capital efficiency and ensuring the long-term and effective utilization of capital. As a result, depreciation expenses for these assets have decreased.

Consolidated operating income was 9,098 million yen, an increase of 101,268 million yen compared to the same period of the prior year (consolidated operating profit for the same period of the prior year was a loss of 92,170 million yen). This was due to an increase in business income compared to the same period of the prior year, as well as a decrease in other expenses (non-recurring) resulting from the cycling of an impairment loss recognized in the vending business during the second quarter of the prior fiscal year (April 1, 2025–June 30, 2025).

Net income attributable to owners of the parent was 4,778 million yen, an increase of 70,670 million yen compared to the same period of the prior year (net income attributable to owners of the parent for the same period of the prior year was a loss of 65,892 million yen). Through steady recovery in business performance, we achieved a positive net income attributable to owners of the parent company in the first half period for the first time since 2018.

The financial results by segment are as follows.

a. Vending Business

Revenue amounted to 186,432 million yen (a decrease of 3,228 million yen or 1.7%, compared to the same period in the prior year). Segment income was 5,343 million yen, an increase of 6,732 million yen from the same period in the prior year, which amounted to a loss of 1,389 million yen.

b. OTC Business

Revenue amounted to 199,195 million yen (an increase of 5,021 million yen or 2.6%, compared to the same period in the prior year). Segment income was 22,750 million yen (an increase of 1,746 million yen or 8.3% from the same period in the prior year).

c. Food Service Business

Revenue amounted to 22,952 million yen (an increase of 3,119 million yen or 15.7%, compared to the same period in the prior year). Segment income was 3,136 million yen (an increase of 286 million yen or 10.0% from the same period in the prior year).

(2) Qualitative Information on Consolidated Financial Position

Assets at the end of the first half were 722,135 million yen, an increase of 23,649 million yen from the end of the prior fiscal year. This is mainly due to an increase in “inventories.”

Liabilities at the end of the first half were 356,468 million yen, an increase of 38,181 million yen from the end of the prior fiscal year. This is mainly due to an increase in “bonds and debts.”

Equity at the end of the first half was 365,667 million yen, a decrease of 14,532 million yen. This is mainly due to the repurchase of treasury shares.

The cash flow conditions for the first half of the current fiscal year are as follows:

<Cash Flows from Operating Activities >

Net cash used for operating activities was 1,909 million yen (1,694 million yen used for operating activities in the same period of the prior fiscal year). This is mainly due to “increase in inventories” while “depreciation and amortization” were recorded.

<Cash Flows from Investing Activities>

Net cash used for investing activities was 8,706 million yen (16,474 million yen used for investing activities in the same period of the prior fiscal year). This is mainly due to “payments for acquisitions of property, plant and equipment and intangible assets” while “proceeds from sales of property, plant and equipment and intangible assets” was recorded.

<Cash Flows from Financing Activities>

Net cash generated from financing activities was 17,515 million yen (25,123 million yen used for financing activities in the same period of the prior fiscal year). This is mainly due to “proceeds from long-term borrowings” while “dividends paid,” and “payments for purchases of treasury shares” were recorded.

As a result of these activities, cash and cash equivalents at the end of the first half totaled 83,234 million yen, an increase of 6,904 million yen from the end of the prior fiscal year.

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

The full-year 2026 earnings forecast (January 1 to December 31, 2026) is unchanged from that announced on February 13, 2026.

2. Condensed Semi-annual Consolidated Financial Statements and Notes

(1) Condensed Semi-annual Consolidated Statement of Financial Position

(Millions of yen)

	As of December 31, 2025	As of June 30, 2026
Assets		
Current assets:		
Cash and cash equivalents	76,330	83,234
Trade and other receivables	114,385	112,481
Inventories	71,622	88,967
Other financial assets	1,172	1,640
Other current assets	8,584	14,347
Subtotal	272,092	300,670
Assets held for sale	2,634	543
Total current assets	274,726	301,212
Non-current assets:		
Property, plant, and Equipment	299,336	298,240
Right-of-use assets	19,761	20,107
Intangible assets	48,951	49,007
Investments accounted for using the equity method	451	497
Other financial assets	9,682	9,552
Deferred tax assets	41,288	38,218
Other non-current assets	4,291	5,303
Total non-current assets	423,760	420,923
Total assets	698,486	722,135

(Millions of yen)

	As of December 31, 2025	As of June 30, 2026
Liabilities and equity		
Liabilities		
Current liabilities:		
Trade and other payables	123,236	126,384
Bonds and debts	63,978	63,493
Lease liabilities	6,364	6,192
Other financial liabilities	478	381
Income taxes payables	1,527	1,072
Other current liabilities	24,531	19,309
Total current liabilities	220,115	216,831
Non-current liabilities:		
Bonds and debts	49,924	89,855
Lease liabilities	13,595	14,015
Other financial liabilities	—	41
Net defined benefit liabilities	19,670	20,675
Provisions	1,541	1,519
Deferred tax liabilities	10,904	11,261
Other non-current liabilities	2,538	2,272
Total non-current liabilities	98,172	139,637
Total liabilities	318,287	356,468
Equity:		
Capital stock	15,232	15,232
Capital surplus	347,743	346,109
Retained earnings	30,156	29,640
Treasury shares	(14,810)	(27,057)
Accumulated other comprehensive income	1,571	1,423
Equity attributable to owners of parent	379,892	365,347
Non-controlling interests	307	320
Total equity	380,199	365,667
Total liabilities and equity	698,486	722,135

(2) Condensed Semi-annual Consolidated Statements of Income and Comprehensive Income

(Consolidated Statements of Income)

(Millions of yen)

	Six months ended June 30, 2025	Six months ended June 30, 2026
Revenue	417,942	423,191
Cost of sales	234,529	233,549
Gross profit	183,413	189,642
Selling, general and administrative expenses	181,599	181,762
Other income	1,172	5,341
Other expenses	95,229	4,173
Investment income on equity method	73	51
Operating income (loss)	(92,170)	9,098
Financial income	237	169
Financial expenses	326	505
Income (loss) before income taxes	(92,259)	8,763
Income tax expense (benefit)	(26,415)	3,936
Net income (loss)	(65,844)	4,827
Net income (loss) attributable to		
Owners of parent	(65,892)	4,778
Non-controlling interests	48	49
Basic income (loss) per share (yen)	(378.02)	29.12
Diluted earnings per share (yen)	—	28.78

(Condensed Consolidated Statements of Comprehensive Income)

(Millions of yen)

	Six months ended June 30, 2025	Six months ended June 30, 2026
Net income (loss)	(65,844)	4,827
Other comprehensive income		
Items that will not be reclassified subsequently to income or loss:		
Net changes in financial assets measured at fair value through other comprehensive income	974	(359)
Subtotal	974	(359)
Items that may be reclassified subsequently to income:		
Exchange differences on translation of foreign operations	―	5
Cash flow hedges	(736)	572
Subtotal	(736)	577
Total other comprehensive income	238	218
Total comprehensive income	(65,606)	5,045
Comprehensive income attributable to:		
Owners of parent	(65,654)	4,996
Non-controlling interests	48	49

(3) Condensed Semi-annual Consolidated Statements of Changes in Equity

Six months ended June 30, 2025

(Millions of yen)

	Equity attributable to owners of the parent							
	Capital stock	Capital surplus	Retained earnings	Treasury shares	Accumulated other comprehensive income (loss)	Total	Non-controlling interests	Total
Balance as of January 1, 2025	15,232	378,459	87,317	(16,297)	1,492	466,203	240	466,443
Comprehensive income								
Net income (loss)	—	—	(65,892)	—	—	(65,892)	48	(65,844)
Other comprehensive income	—	—	—	—	238	238	—	238
Total comprehensive income	—	—	(65,892)	—	238	(65,654)	48	(65,606)
Transactions with owners								
Dividends of surplus	—	—	(4,975)	—	—	(4,975)	(29)	(5,004)
Purchase of treasury share	—	(2)	—	(16,588)	—	(16,590)	—	(16,590)
Disposal of treasury share	—	(193)	—	415	—	222	—	222
Transactions of share-based payment	—	15	—	—	—	15	—	15
Reclassification from accumulated other comprehensive income to retained earnings	—	—	8	—	(8)	—	—	—
Reclassification from accumulated other comprehensive income to non-financial assets	—	—	—	—	63	63	—	63
Other	—	(15)	—	—	(13)	(29)	—	(29)
Total transactions with owners	—	(195)	(4,967)	(16,173)	42	(21,294)	(29)	(21,323)
Balance as of June 30, 2025	15,232	378,263	16,458	(32,470)	1,772	379,255	259	379,514

Six months ended June 30, 2026

(Millions of yen)

	Equity attributable to owners of the parent							
	Capital stock	Capital surplus	Retained earnings	Treasury shares	Accumulated other comprehensive income (loss)	Total	Non-controlling interests	Total
Balance as of January 1, 2026	15,232	347,743	30,156	(14,810)	1,571	379,892	307	380,199
Comprehensive income								
Net income	—	—	4,778	—	—	4,778	49	4,827
Other comprehensive income	—	—	—	—	218	218	—	218
Total comprehensive income	—	—	4,778	—	218	4,996	49	5,045
Transactions with owners								
Dividends of surplus	—	—	(5,303)	—	—	(5,303)	(36)	(5,339)
Purchase of treasury stock	—	(1)	—	(14,866)	—	(14,868)	—	(14,868)
Disposal of treasury stock	—	(2,494)	—	2,619	—	125	—	125
Transactions of share-based payment	—	861	—	—	—	861	—	861
Reclassification from accumulated other comprehensive income to retained earnings	—	—	9	—	(9)	—	—	—
Reclassification from accumulated other comprehensive income to non-financial assets	—	—	—	—	(357)	(357)	—	(357)
Total transactions with owners	—	(1,634)	(5,294)	(12,247)	(366)	(19,541)	(36)	(19,577)
Balance as of June 30, 2026	15,232	346,109	29,640	(27,057)	1,423	365,347	320	365,667

(4) Condensed Semi-annual Consolidated Statements of Cash Flows

(Millions of yen)

	Six months ended June 30, 2025	Six months ended June 30, 2026
Cash flows from operating activities		
Income (loss) before income tax benefit	(92,259)	8,763
Adjustments for:		
Depreciation and amortization	22,617	15,510
Impairment loss	88,939	239
Increase (decrease) in allowance for doubtful accounts	72	(60)
Interest and dividends income	(46)	(46)
Interest expenses	317	402
Share of income of entities accounted for using equity method	(73)	(51)
Gain on sale of property, plant, and equipment	(815)	(4,809)
Loss on disposal and sale of property, plant, and equipment, and intangible assets	554	318
Decrease (increase) in trade and other receivables	(6,874)	2,008
Increase in inventories	(9,134)	(17,346)
Increase in other assets	(4,654)	(6,167)
Increase in trade and other payables	10,124	7,988
Increase in net defined benefit liabilities	371	1,005
Decrease in other liabilities	(9,023)	(6,470)
Others	(20)	(1,388)
Subtotal	98	(104)
Interest received	12	23
Dividends received	34	22
Interest paid	(289)	(331)
Income taxes paid	(2,409)	(1,557)
Income taxes refund	861	37
Net cash used for operating activities	(1,694)	(1,909)
Cash flows from investing activities		
Payments for acquisitions of property, plant and equipment and intangible assets	(15,510)	(17,909)
Proceeds from sales of property, plant and equipment and intangible assets	1,863	9,201
Payments for purchases of other financial assets	(2)	(2)
Proceeds from sale of other financial assets	46	34
Payment for sale of shares of subsidiary due to change in scope of consolidation	(2,757)	—
Others	(114)	(30)
Net cash used for investing activities	(16,474)	(8,706)

(Millions of yen)

	Six months ended June 30, 2025	Six months ended June 30, 2026
Cash flows from financing activities		
Repayments of long-term loans payable	(500)	(500)
Proceeds from long-term borrowings	―	39,919
Repayments of lease liabilities	(3,251)	(3,371)
Proceeds from disposal of treasury shares	222	1,651
Payments for purchases of treasury shares	(16,590)	(14,868)
Dividends paid	(4,975)	(5,303)
Dividends paid to non-controlling interests	(29)	(36)
Others	―	21
Net cash used for financing activities	(25,123)	17,515
Effect of exchange rate change on cash and cash equivalents	(13)	5
Increase (decrease) in cash and cash equivalents	(43,304)	6,904
Cash and cash equivalents at the beginning of the year	88,473	76,330
Cash and cash equivalents at the end of the period	45,169	83,234

(5) Notes to Condensed Consolidated Financial Statements

(Notes Relating to Going Concern Assumption)

Not applicable.

(Changes in Accounting Estimates)

(The Change in useful life of Property, Plant and Equipment)

The Group has historically depreciated machinery and equipment primarily over useful lives of 7 to 20 years using the straight-line method. As fiscal year 2026 marks the first year of the strategic business plan Vision 2030, the Group has adopted a policy of implementing carefully selected capital investments aimed at improving capital efficiency. In addition, based on a review that took into account the actual usage status of existing assets, the Group decided to extend the effective utilization period of manufacturing machinery and equipment. Accordingly, from the first half of the current fiscal year, the Group revised the principal useful lives of machinery and equipment used for manufacturing purposes to 15 to 20 years. This change has been applied prospectively.

As a result of this revision, operating income and income before income taxes for the first half each increased by 1,235 million compared with amounts calculated using the prior useful lives.

(Segment Information)

(1) Overview of reportable segments

Operating segments are defined as the components of the Group for which separate financial information is available that is evaluated regularly by the chief operating decision maker in making resource allocation decisions and in assessing performance. The Group is organized and managed based on its major products, services, or business activities, and has established three business and reportable segments: "Vending Business," "OTC (Over the Counter) Business," and "Food Service Business." There are no business segments that are not included in the reportable segments, nor are there any aggregated segments.

Reportable Segments	Major products, services or business activities
Vending Business	Procurement, manufacturing and sales, bottling, packaging, distribution, marketing as well as other operations related to beverages vending machines in Japan's vending channel
OTC Business	Procurement, manufacturing and sales, bottling, packaging, distribution, and marketing of beverages in Japan's OTC (Over the Counter) channels such as supermarkets, drugstores, discount stores, convenience stores and online channels
Food Service Business	Procurement, manufacturing and sales, bottling, packaging, distribution, and marketing of beverages in Japan's restaurant and food service channels

(2) Information about reportable segments

Information by reportable segments of the Group is as follows.

Six months ended June 30, 2025

(Million yen)

	Reportable segment			Others (Note 1)	Total
	Vending	OTC	Food Service		
Revenue from external customers	189,660	194,174	19,833	14,276	417,942
Intersegment sales or transfer	—	—	—	—	—
Total revenue	189,660	194,174	19,833	14,276	417,942
Segment income (loss) (Note 2)	**(1,389)**	**21,004**	**2,850**	**(20,930)**	**1,535**

Notes 1. The "Others" category is defined as follows.

(1) "Others" of revenue from external customers represents revenues generated from business activities that are not attributable to any reportable segment, which includes sales to other Coca-Cola bottlers in Japan.

(2) "Others" of segment income (loss) includes 1,079 million yen of revenues generated from business activities that are not attributable to any reportable segment and 22,009 million yen in corporate overhead expenses. Corporate overhead expenses mainly consist of general and administrative expenses not attributable to any reportable segments.

2. Segment income is based on business income. "Business income" deducts cost of sales and selling, general and administrative expenses from revenue, and includes other income and expenses which we believe are recurring in nature.

Six months ended June 30, 2026

(Million yen)

	Reportable segment			Others (Note 1)	Total
	Vending	OTC	Food Service		
Revenue from external customers	186,432	199,195	22,952	14,612	423,191
Intersegment sales or transfer	—	—	—	—	—
Total revenue	186,432	199,195	22,952	14,612	423,191
Segment income (loss) (Note 2)	**5,343**	**22,750**	**3,136**	**(23,092)**	**8,137**

Notes 1. The "Others" category is defined as follows.

(1) "Others" of revenue from external customers represents revenues generated from business activities that are not attributable to any reportable segment, which includes sales to other Coca-Cola bottlers in Japan.

(2) "Others" of segment income (loss) includes 1,015 million yen of revenues generated from business activities that are not attributable to any reportable segment and 24,107 million yen in corporate overhead expenses. Corporate overhead expenses mainly consist of general and administrative expenses not attributable to any reportable segments.

2. Segment income is based on business income. "Business income" deducts cost of sales and selling, general and administrative expenses from revenue, and includes other income and expenses which we believe are recurring in nature.

Adjustments from the total of segment income to income before income taxes of the first half of the prior fiscal year and the current fiscal year are as follows.

(Millions of yen)

	Six months ended June 30, 2025	Six months ended June 30, 2026
Total segment income	1,535	8,137
Gains on sales of property, plant, and equipment	815	4,808
Losses on sales and disposals of property, plant, and equipment	(5)	(311)
Gain on sale of shares of subsidiaries	23	—
Transformation-related expenses	(2,108)	(1,183)
Impairment loss	(88,939)	(239)
Special retirement allowance	(3,234)	(68)
Lump sum payment related to the amendment of the compensation system for Directors	—	(1,799)
Other	(258)	(247)
Operating income (loss)	(92,170)	9,098
Financial income	237	169
Financial expenses	(326)	(505)
Income (loss) before income taxes	(92,259)	8,763

(Subsequent Events)

(Resolution to repurchase treasury shares)

The Company resolved at a meeting of the Board of Directors held on July 30, 2026, to repurchase treasury shares pursuant to the provisions of Article 156, paragraph 1 of the Companies Act, as applied by replacing the relevant terms pursuant to the provision of Article 165, paragraph 3 of the same Act. The details are described below.

1. Reason for the repurchase of treasury shares

The Company recognizes the return of profits to shareholders and the improvement of capital efficiency as important management priorities. As part of a comprehensive and continuous shareholder return program designed to increase shareholder value under its Strategic Business Plan Vision 2030, the Company will repurchase treasury shares.

2. Details of the repurchase

(1) Class of shares to be repurchased	: Common shares
(2) Total number of shares to be repurchased	: 14,000,000 shares (upper limit) (8.6% of the total issued shares outstanding, excluding treasury shares)
(3) Total value of shares to be repurchased	: 40 billion yen (upper limit)
(4) Period of share repurchase	: November 1, 2026 to October 31, 2027
(5) Method of repurchase	: Market purchase through the Tokyo Stock Exchange