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KIRIN

KIRIN HOLDINGS COMPANY, LIMITED

August 7, 2026

SUMMARY OF CONSOLIDATED FINANCIAL RESULTS FOR THE SIX MONTHS ENDED JUNE 30, 2026 (UNDER IFRS) (UNAUDITED)

(English Translation)

Fiscal year ending December 31, 2026

KIRIN HOLDINGS COMPANY, LIMITED

NAKANO CENTRAL PARK SOUTH, 10-2, Nakano 4-chome, Nakano-ku, Tokyo, Japan (URL https://www.kirinholdings.com/en/)

Code No.:	2503
Shares Listed:	Tokyo
Representative:	Mr. Takeshi Minakata, President and COO
For further information, please contact:	Mr. Hidefumi Matsuo, Executive Officer, General Manager of Finance Department Telephone: +81-3-6837-7015 from overseas
Submission date of semi-annual securities report scheduled:	August 7, 2026
Commencement date of dividend distribution scheduled:	September 4, 2026
Preparation of supplementary documents to the financial results:	Yes
Holding of financial results presentation (for institutional investors and analysts):	Yes

1. Consolidated business results and financial position for the first six months of the current fiscal year (January 1, 2026 - June 30, 2026)

[Unit: Japanese yen (¥)]

(1) Results of operations (cumulative):

(Amounts are rounded to the nearest ¥1 million)

(Percentage change compares current results with those of the same period of the previous year)

	Revenue (¥ millions)	Percentage change (%)	Normalized operating profit (¥ millions)	Percentage change (%)	Profit before tax (¥ millions)	Percentage change (%)
Six months ended						
June 30, 2026	1,217,876	7.2	128,303	36.1	150,855	80.1
June 30, 2025	1,136,309	3.7	94,245	1.3	83,761	(22.8)

	Profit (¥ millions)	Percentage change (%)	Profit attributable to owners of the Company (¥ millions)	Percentage change (%)	Total comprehensive income (¥ millions)	Percentage change (%)
Six months ended						
June 30, 2026	116,105	92.0	101,720	92.5	157,581	—
June 30, 2025	60,467	(18.5)	52,835	(7.7)	2,282	(99.0)

	Basic earnings per share (¥)	Diluted earnings per share (¥)
Six months ended		
June 30, 2026	126.33	—
June 30, 2025	65.23	65.22

Reference: Operating profit			
	Six months ended June 30, 2026	¥129,042 million	87.8%
	Six months ended June 30, 2025	¥68,723 million	(15.0%)

* Normalized operating profit is a profit indicator for measuring recurring performance which is calculated by deducting cost of sales and selling, general and administrative expenses from revenue.

(2) Financial position:

	Total assets (¥ millions)	Total equity (¥ millions)	Equity attributable to owners of the Company (¥ millions)	Equity ratio attributable to owners of the Company (%)
As of				
June 30, 2026	3,401,276	1,680,673	1,361,975	40.0
December 31, 2025	3,494,043	1,595,148	1,286,991	36.8

2. Dividends

	Annual dividends				
	First quarter (¥)	Second quarter (¥)	Third quarter (¥)	Year-end (¥)	Total (¥)
Fiscal year ended December 31, 2025	—	37.00	—	37.00	74.00
Fiscal year ending December 31, 2026	—	38.00			
Fiscal year ending December 31, 2026 (Forecast)			—	38.00	76.00

Note: Revision of the forecast from recently announced figures: None

3. Forecast consolidated business results for the current fiscal year (January 1, 2026 - December 31, 2026)

(Percentage change compares forecast results with actual results of the previous year)

	Revenue (¥ millions)	Percentage change (%)	Normalized operating profit (¥ millions)	Percentage change (%)	Profit before tax (¥ millions)	Percentage change (%)
Fiscal year ending December 31, 2026	2,480,000	1.9	253,000	0.5	259,000	8.9

	Profit (¥ millions)	Percentage change (%)	Profit attributable to owners of the Company (¥ millions)	Percentage change (%)	Basic earnings per share (¥)
Fiscal year ending December 31, 2026	194,000	8.9	160,000	8.4	200.00

Note: Revision of the forecast from recently announced figures: Yes

Reference: Operating profit Fiscal year ending December 31, 2026 ¥230,000 million 9.7%

* Notes

(1) Significant changes in the scope of consolidation during the period: Yes

Newly included: - Excluded: 1 company Four Roses Distillery, LLC

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

i. Changes in accounting policies required by IFRS: None

ii. Changes in accounting policies due to other reasons: None

iii. Changes in accounting estimates: None

(3) Number of shares outstanding (ordinary shares)

i. Number of shares outstanding at the end of the period (including treasury shares)

As of June 30, 2026	816,000,000 shares
As of December 31, 2025	914,000,000 shares

ii. Number of treasury shares at the end of the period

As of June 30, 2026	19,108,880 shares
As of December 31, 2025	103,851,881 shares

iii. Average number of shares during the period (cumulative from the beginning of the fiscal year)

For the six months ended June 30, 2026	805,218,516 shares
For the six months ended June 30, 2025	810,015,046 shares

Note: Number of treasury shares at the end of the period includes shares held in the BIP (Board Incentive Plan) Trust (1,446,399 shares at June 30, 2026 and 1,599,007 shares at December 31, 2025).
These shares are excluded in calculation of the average number of shares during the period.

* Semi-annual financial results reports are exempt from review conducted by certified public accountants or an audit firm.
* Information about proper usage of forecast business results, and other special instructions

(1) The statements concerning future performance that are presented in this document are based on judgments using information available to Kirin Holdings Company, Limited (hereinafter "the Company") and the Kirin Group (hereinafter "the Group") as of the release date of this material. Certain risks and uncertainties could cause the results of the Company and the Group to differ materially from any projections presented herein. These risks and uncertainties include, but are not limited to, the economic circumstances surrounding the Company's businesses, market trends, and exchange rates.

(2) The Company will post the Supplementary Documents to the Financial Results (the presentation materials for the financial results presentation) today, Friday, August 7, and will post the main Q&A at the meeting from the financial results presentation to be held on Monday, August 10, as soon as possible on the Company's website.
(URL of the Company's website)
https://www.kirinholdings.com/en/investors/

ATTACHED MATERIALS

INDEX

1. OVERVIEW OF BUSINESS PERFORMANCE

Please refer to "Presentation Material" for Q2 under FY2026 scheduled to be published on the Company's website on August 7th, 2026.

(URL of the Company's website)

https://www.kirinholdings.com/en/investors/

2. CONDENSED SEMI-ANNUAL CONSOLIDATED FINANCIAL STATEMENTS
(1) CONDENSED SEMI-ANNUAL CONSOLIDATED STATEMENT OF FINANCIAL POSITION

(¥ millions)

	At December 31, 2025	At June 30, 2026
Assets		
Non-current assets		
Property, plant and equipment	738,987	739,034
Goodwill	533,321	549,572
Intangible assets	694,668	689,769
Equity-accounted investees	228,794	233,637
Other financial assets	95,058	92,046
Other non-current assets	49,213	45,612
Deferred tax assets	83,092	84,113
Total non-current assets	2,423,132	2,433,783
Current assets		
Inventories	348,418	299,833
Trade and other receivables	535,713	428,297
Other financial assets	6,389	7,590
Other current assets	55,099	63,698
Cash and cash equivalents	125,292	168,075
Total current assets	1,070,911	967,493
Total assets	3,494,043	3,401,276

(¥ millions)

	At December 31, 2025	At June 30, 2026
Equity		
Share capital	102,046	102,046
Retained earnings	1,201,090	1,035,555
Treasury shares	(251,002)	(48,604)
Reserves	234,858	272,979
Equity attributable to owners of the Company	1,286,991	1,361,975
Non-controlling interests	308,156	318,698
Total equity	1,595,148	1,680,673
Liabilities		
Non-current liabilities		
Bonds and borrowings	842,434	802,575
Other financial liabilities	84,883	81,955
Defined benefit liability	46,289	39,806
Provisions	11,590	12,504
Other non-current liabilities	9,489	5,065
Deferred tax liabilities	125,239	126,600
Total non-current liabilities	1,119,924	1,068,506
Current liabilities		
Bonds and borrowings	81,000	41,026
Trade and other payables	381,487	336,011
Other financial liabilities	63,014	55,878
Current tax liabilities	19,633	36,975
Provisions	11,184	17,210
Other current liabilities	222,653	164,997
Total current liabilities	778,971	652,097
Total liabilities	1,898,896	1,720,603
Total equity and liabilities	3,494,043	3,401,276

(2) CONDENSED SEMI-ANNUAL CONSOLIDATED STATEMENTS OF PROFIT OR LOSS AND COMPREHENSIVE INCOME

CONDENSED SEMI-ANNUAL CONSOLIDATED STATEMENT OF PROFIT OR LOSS

SIX MONTHS ENDED JUNE 30, 2026

(¥ millions)

	Six months ended June 30, 2025	Six months ended June 30, 2026
Revenue	1,136,309	1,217,876
Cost of sales	603,934	625,148
Gross profit	532,376	592,728
Selling, general and administrative expenses	438,131	464,426
Normalized operating profit	94,245	128,303
Other operating income	2,135	45,043
Other operating expenses	27,658	44,304
Operating profit	68,723	129,042
Finance income	4,644	12,551
Finance costs	8,998	11,044
Share of profit of equity-accounted investees	19,392	20,306
Profit before tax	83,761	150,855
Income tax expense	23,294	34,750
Profit	60,467	116,105
Profit attributable to:		
Owners of the Company	52,835	101,720
Non-controlling interests	7,633	14,384
Profit	60,467	116,105
Earnings per share (¥)		
Basic earnings per share	65.23	126.33
Diluted earnings per share	65.22	—

CONDENSED SEMI-ANNUAL CONSOLIDATED STATEMENT OF COMPREHENSIVE INCOME
SIX MONTHS ENDED JUNE 30, 2026

(¥ millions)

	Six months ended June 30, 2025	Six months ended June 30, 2026
Profit	60,467	116,105
Other comprehensive income		
Items that will not be reclassified to profit or loss		
Net change in equity instruments measured at fair value through other comprehensive income	1,619	(2,923)
Remeasurements of defined benefit plans	(1)	(2)
Share of other comprehensive income of equity-accounted investees	(80)	39
Items that are or may be reclassified to profit or loss		
Foreign currency translation differences on foreign operations	(61,457)	39,784
Cash flow hedges	(1,360)	(349)
Share of other comprehensive income of equity-accounted investees	3,093	4,928
Total other comprehensive income	(58,185)	41,477
Comprehensive income	2,282	157,581
Comprehensive income attributable to:		
Owners of the Company	(700)	139,242
Non-controlling interests	2,982	18,339
Comprehensive income	2,282	157,581

(3) CONDENSED SEMI-ANNUAL CONSOLIDATED STATEMENT OF CHANGES IN EQUITY SIX MONTHS ENDED JUNE 30, 2025

(¥ millions)

	Equity attributable to owners of the Company					
					Reserves	
	Share capital	Share premium	Retained earnings	Treasury shares	Net change in equity instruments measured at fair value through other comprehensive income	Remeasurements of defined benefit plans
Balance at January 1, 2025	102,046	9,497	1,130,931	(251,376)	19,676	―
Effect of changes in accounting policies	―	―	(10,731)	―	―	―
Balance at January 1, 2025 reflecting changes in accounting policies	102,046	9,497	1,120,200	(251,376)	19,676	―
Profit	―	―	52,835	―	―	―
Other comprehensive income	―	―	―	―	1,717	(80)
Comprehensive income	―	―	52,835	―	1,717	(80)
Dividends from surplus	―	―	(28,755)	―	―	―
Acquisition of treasury shares	―	―	―	(9)	―	―
Disposal of treasury shares	―	7	―	0	―	―
Share-based payments	―	(77)	(61)	392	―	―
Changes in the ownership interest in a subsidiary without a loss of control	―	(19,872)	―	―	―	―
Transfer from reserves to retained earnings	―	―	(14)	―	(66)	80
Transfer from retained earnings to share premium	―	10,444	(10,444)	―	―	―
Total transactions with owners of the Company	―	(9,497)	(39,274)	384	(66)	80
Balance at June 30, 2025	102,046	―	1,133,761	(250,993)	21,327	―

	Equity attributable to owners of the Company				Non-controlling interests	Total equity
	Reserves			Total		
	Foreign currency translation differences on foreign operations	Cash flow hedges	Total			
Balance at January 1, 2025	169,311	1,440	190,427	1,181,525	352,189	1,533,714
Effect of changes in accounting policies	―	―	―	(10,731)	―	(10,731)
Balance at January 1, 2025 reflecting changes in accounting policies	169,311	1,440	190,427	1,170,794	352,189	1,522,984
Profit	―	―	―	52,835	7,633	60,467
Other comprehensive income	(53,792)	(1,380)	(53,535)	(53,535)	(4,650)	(58,185)
Comprehensive income	(53,792)	(1,380)	(53,535)	(700)	2,982	2,282
Dividends from surplus	―	―	―	(28,755)	(6,997)	(35,752)
Acquisition of treasury shares	―	―	―	(9)	―	(9)
Disposal of treasury shares	―	―	―	8	―	8
Share-based payments	―	―	―	254	(27)	227
Changes in the ownership interest in a subsidiary without a loss of control	―	―	―	(19,872)	(62,612)	(82,484)
Transfer from reserves to retained earnings	―	―	14	―	―	―
Transfer from retained earnings to share premium	―	―	―	―	―	―
Total transactions with owners of the Company	―	―	14	(48,374)	(69,636)	(118,011)
Balance at June 30, 2025	115,519	59	136,906	1,121,720	285,535	1,407,255

SIX MONTHS ENDED JUNE 30, 2026

(¥ millions)

	Equity attributable to owners of the Company					
					Reserves	
	Share capital	Share premium	Retained earnings	Treasury shares	Net change in equity instruments measured at fair value through other comprehensive income	Remeasurements of defined benefit plans
Balance at January 1, 2026	102,046	–	1,201,090	(251,002)	23,836	–
Profit	–	–	101,720	–	–	–
Other comprehensive income	–	–	–	–	(2,978)	38
Comprehensive income	–	–	101,720	–	(2,978)	38
Dividends from surplus	–	–	(29,975)	–	–	–
Acquisition of treasury shares	–	–	–	(34,554)	–	–
Disposal of treasury shares	–	55	–	1	–	–
Cancellation of treasury shares	–	(236,572)	–	236,572	–	–
Change in scope of consolidation	–	–	–	–	–	–
Share-based payments	–	(134)	(75)	379	–	–
Changes in the ownership interest in a subsidiary without a loss of control	–	88	–	–	–	–
Transfer from reserves to retained earnings	–	–	(643)	–	637	(38)
Transfer from retained earnings to share premium	–	236,563	(236,563)	–	–	–
Total transactions with owners of the Company	–	–	(267,255)	202,398	637	(38)
Balance at June 30, 2026	102,046	–	1,035,555	(48,604)	21,494	–

	Equity attributable to owners of the Company				Non-controlling interests	Total equity
	Reserves			Total		
	Foreign currency translation differences on foreign operations	Cash flow hedges	Total			
Balance at January 1, 2026	210,785	238	234,858	1,286,991	308,156	1,595,148
Profit	–	–	–	101,720	14,384	116,105
Other comprehensive income	40,816	(355)	37,522	37,522	3,955	41,477
Comprehensive income	40,816	(355)	37,522	139,242	18,339	157,581
Dividends from surplus	–	–	–	(29,975)	(7,864)	(37,839)
Acquisition of treasury shares	–	–	–	(34,554)	–	(34,554)
Disposal of treasury shares	–	–	–	55	–	55
Cancellation of treasury shares	–	–	–	–	–	–
Change in scope of consolidation	–	–	–	–	2	2
Share-based payments	–	–	–	171	–	171
Changes in the ownership interest in a subsidiary without a loss of control	–	–	–	88	65	153
Transfer from reserves to retained earnings	–	–	599	(44)	–	(44)
Transfer from retained earnings to share premium	–	–	–	–	–	–
Total transactions with owners of the Company	–	–	599	(64,259)	(7,797)	(72,056)
Balance at June 30, 2026	251,601	(117)	272,979	1,361,975	318,698	1,680,673

(4) CONDENSED SEMI-ANNUAL CONSOLIDATED STATEMENT OF CASH FLOWS

(¥ millions)

	Six months ended June 30, 2025	Six months ended June 30, 2026
Cash flows from operating activities		
Profit before tax	83,761	150,855
Depreciation and amortization	50,062	54,424
Impairment losses	674	9,439
Interest and dividends received	(4,103)	(6,675)
Share of profit of equity-accounted investees	(19,392)	(20,306)
Interest paid	4,891	6,735
Gain on sale of property, plant and equipment and intangible assets	(464)	(78)
Loss on disposal and sale of property, plant and equipment and intangible assets	807	2,166
Gain on sale of subsidiaries	―	(29,033)
Gain on liquidation of subsidiaries	―	(14,173)
(Increase) decrease in trade receivables	56,520	114,970
(Increase) decrease in inventories	(18,509)	(9,111)
Increase (decrease) in trade payables	(38,812)	(31,019)
Increase (decrease) in liquor taxes payable	(26,744)	(29,808)
Increase (decrease) in deposits received	574	2,165
Other	(21,889)	(58,884)
Sub-total	67,377	141,666
Interest and dividends received	17,662	22,927
Interest paid	(4,289)	(6,040)
Income taxes paid	(13,497)	(21,204)
Cash flows from (used in) operating activities	67,253	137,349

(¥ millions)

	Six months ended June 30, 2025	Six months ended June 30, 2026
Cash flows from investing activities		
Acquisition of property, plant and equipment and intangible assets	(72,241)	(65,255)
Proceeds from sale of property, plant and equipment and intangible assets	1,221	156
Acquisition of investments	(674)	(2,462)
Proceeds from sale of investments	315	778
Proceeds from sale of shares of subsidiaries, net of cash disposed of	—	5,361
Proceeds from transfer of membership interests in subsidiaries	—	114,479
Acquisition of equity-accounted investees	—	(18)
Considerations from business transfer	16,872	—
Payments of cash segregated as deposits	(7,700)	—
Other	650	624
Cash flows from (used in) investing activities	(61,556)	53,663
Cash flows from financing activities		
Increase (decrease) in short-term borrowings	101	997
Increase (decrease) in commercial paper	107,976	(15,995)
Repayment of long-term borrowings	(20,000)	(25,000)
Proceeds from issuance of bonds	100,000	—
Payment for redemption of bonds	(25,000)	(40,000)
Repayment of lease liabilities	(9,506)	(10,037)
Payment for acquisition of treasury shares	(9)	(34,554)
Payment for acquisition of treasury shares by a consolidated subsidiary	(4)	(6)
Dividends paid	(28,755)	(29,975)
Dividends paid to non-controlling interests	(6,988)	(7,846)
Payments for acquisition of non-controlling interests	(81,605)	—
Other	(385)	(57)
Cash flows from (used in) financing activities	35,825	(162,473)
Effect of exchange rate changes on cash and cash equivalents	(3,926)	14,244
Net increase (decrease) in cash and cash equivalents	37,596	42,783
Cash and cash equivalents at beginning of period	118,617	125,292
Effect of changes in accounting policies	(10,731)	—
Cash and cash equivalents at beginning of period reflecting changes in accounting policies	107,886	125,292
Net increase (decrease) in cash and cash equivalents resulting from transfers to assets held for sale	(13,074)	—
Cash and cash equivalents at end of period	132,408	168,075

(5) NOTES TO CONDENSED SEMI-ANNUAL CONSOLIDATED FINANCIAL STATEMENTS

(GOING CONCERN ASSUMPTION)

There are no matters to report under this item.

(SEGMENT INFORMATION)

(1) Summary of reportable segments

The reportable segments of the Group are determined based on the operating segments which are constituent units of the Group for which separate financial information is available, and which are periodically examined by the Board of Directors for the purpose of deciding the allocation of management resources and evaluating the business results. The Group has identified four reportable segments, namely, "Alcoholic Beverages Business," "Non-alcoholic Beverages Business," "Pharmaceuticals Business" and "Health Science Business."

"Alcoholic Beverages Business," includes Kirin Brewery Company, Limited, Lion Pty Ltd, New Belgium Brewing Company, Inc. and other entities which operate businesses in Japan and overseas. Kirin Brewery Company, Limited conducts production and sale of alcoholic beverages such as beer and low alcohol drinks in Japan while Lion Pty Ltd conducts production and sale of products such as beer and low alcohol drinks in the Oceania region. New Belgium Brewing Company, Inc. conducts production and sale of products such as craft beer in North America.

"Non-alcoholic Beverages Business," includes Kirin Beverage Company, Limited and Coca-Cola Beverages Northeast, Inc. and other entities which operate businesses in Japan and overseas. Kirin Beverage Company, Limited conducts production and sale of soft drinks in Japan while Coca-Cola Beverages Northeast, Inc. conducts production and sale of Coca-Cola products in the U.S.

"Pharmaceuticals Business," includes Kyowa Kirin Co., Ltd. and other entities which conduct production and sale of pharmaceutical products in Japan and overseas.

"Health Science Business," includes FANCL Corporation, Blackmores Limited, and other entities which operate business such as natural health in Japan and overseas. FANCL Corporation conducts research and development, production and sale of health food and cosmetics. Blackmores Limited conducts production and sale of nutritional supplements and related products in Australia, Southeast Asia, China and other regions.

Accounting policies for segment information are generally the same as those for the Company's consolidated financial statements.

Inter-segment revenue is based on actual market prices.

(2) Information on reportable segments

Information related to each reportable segment is set out below.

For the six months ended June 30, 2025

(¥ millions)

	Reportable segment				Others (Note 1)	Adjustment (Note 2)	Consolidated
	Alcoholic Beverages	Non-alcoholic Beverages	Pharma-ceuticals	Health Science			
Revenue from unaffiliated customers	492,628	271,805	230,498	127,247	14,132	—	1,136,309
Inter-segment revenue	1,159	1,598	156	2,489	32,889	(38,291)	—
Total revenue	493,787	273,403	230,654	129,736	47,021	(38,291)	1,136,309
Segment income (loss) (Note 3)	53,162	29,537	33,503	8,615	(591)	(29,981)	94,245
					Other operating income		2,135
					Other operating expenses		27,658
					Finance income		4,644
					Finance costs		8,998
					Share of profit of equity-accounted investees		19,392
					Profit before tax		83,761

Notes:
1. "Others" includes segments which are not included in the reportable segments.
2. Adjustments are as follows:
Adjustment in segment income (loss) mainly includes inter-segment eliminations and corporate expenses not attributable to any reportable segment. The expenses are mainly group administrative expenses incurred by the Company, a holding company, and administrative expenses relating to multiple reportable segments incurred by shared services companies.
3. Segment income (loss) represents normalized operating profit which is calculated by deducting the total of cost of sales and selling, general and administrative expenses from revenue.

For the six months ended June 30, 2026

(¥ millions)

	Reportable segment				Others (Note 1)	Adjustment (Note 2)	Consolidated
	Alcoholic Beverages	Non-alcoholic Beverages	Pharma-ceuticals	Health Science			
Revenue from unaffiliated customers	517,844	294,884	263,489	128,843	12,816	—	1,217,876
Inter-segment revenue	1,267	1,789	139	2,260	33,440	(38,896)	—
Total revenue	519,111	296,673	263,629	131,103	46,256	(38,896)	1,217,876
Segment income (loss) (Note 3)	62,094	30,965	60,540	10,403	(1,475)	(34,225)	128,303
					Other operating income		45,043
					Other operating expenses		44,304
					Finance income		12,551
					Finance costs		11,044
					Share of profit of equity-accounted investees		20,306
					Profit before tax		150,855

Notes:
1. "Others" includes segments which are not included in the reportable segments.
2. Adjustments are as follows:
   Adjustment in segment income (loss) mainly includes inter-segment eliminations and corporate expenses not attributable to any reportable segment. The expenses are mainly group administrative expenses incurred by the Company, a holding company, and administrative expenses relating to multiple reportable segments incurred by shared services companies.
3. Segment income (loss) represents normalized operating profit which is calculated by deducting the total of cost of sales and selling, general and administrative expenses from revenue.

(CASH FLOW STATEMENT)

(Proceeds from transfer of membership interests in subsidiaries)

(1) Overview of the transaction

Pursuant to the membership interest transfer agreement entered into with E. & J. Gallo Winery on February 6, 2026 (Japan Standard Time), Kirin Beer & Spirits of America Inc., a consolidated subsidiary of the Company, transferred all interests in Four Roses Distillery, LLC (hereinafter "Four Roses"), its wholly owned subsidiary, on April 2, 2026 (Japan Standard Time). As a result, the Company lost control of Four Roses.

(2) Assets and liabilities associated with the loss of control

(¥ millions)

	Amount
Assets at the date of loss of control	
Non-current assets	¥ 28,062
Current assets	68,222
Liabilities at the date of loss of control	
Non-current liabilities	1,814
Current liabilities	25,806

(3) Cash flows arising from the loss of control

(¥ millions)

	Amount
Consideration for the sale of interests (Note 1)	¥ 92,438
Collection of loans receivable from the subsidiary over which control was lost	22,871
Cash and cash equivalents of the subsidiary over which control was lost	(830)
Proceeds from transfer of membership interests in subsidiaries (Note 2)	114,479

Notes:

1. In addition to the above amount, the Company may receive contingent consideration of approximately ¥8.0 billion (USD 50 million), subject to Four Roses achieving certain revenue targets after the sale.
2. Proceeds from transfer of membership interests in subsidiaries are included in cash flows from investing activities in the condensed semi-annual consolidated statement of cash flows for the six months ended June 30, 2026.

(4) Gain or loss arising from the loss of control

The gain on sale recognized in connection with the loss of control over Four Roses amounted to ¥29,033 million, and was included in "Other operating income" in the condensed semi-annual consolidated statement of profit or loss for the six months ended June 30, 2026.

(ADDITIONAL INFORMATION)

(Execution of Share Acquisition Agreement)

On August 7, 2026, the Company has decided to commence procedures to acquire 100% of the outstanding shares of Jamieson Wellness Inc. (hereinafter "Jamieson Wellness"), which manufactures, distributes, and sells vitamins, minerals, and supplements (VMS) products primarily in North America, and to make it a wholly owned subsidiary.

For this share acquisition, the Company plans to acquire the shares held by all shareholders of Jamieson Wellness for cash through a Plan of Arrangement (hereinafter "POA") under the Business Corporations Act (Ontario), which is a structure to acquire 100% of the shares of a Canadian listed company. Following resolutions at meetings of the boards of directors of the Company and Jamieson Wellness, the Company entered into an Arrangement Agreement with Jamieson Wellness on August 7, 2026, which sets forth the terms and conditions of the share acquisition.

The implementation of the POA is subject to the satisfaction of certain conditions, including the approval of the proposed share acquisition at a shareholder meeting of Jamieson Wellness and the approval by the court.

An overview of this share acquisition is as follows:

Name of the company whose shares are to be acquired	Jamieson Wellness Inc.
Scheduled acquisition date	October 2026 or later (expected)
Total number of shares to be acquired	41,490,939 shares (100% of outstanding shares)
Acquisition Price	CAD 1,898 million (approximately JPY 218.3 billion(Note))

(Note) Calculated at the rate of CAD 1 = JPY 115