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Consolidated Financial Results for the Nine Months Ended September 30, 2025 [IFRS]

November 7, 2025

Company name: CL Holdings Inc.
Stock exchange listing: Tokyo Stock Exchange
Code number: 4286
URL: https://www.clholdings.co.jp/
Representative: Junichiro Uchikawa, President & CEO
Contact: Naoki Noda, Executive Officer in charge of Corporate Planning and Administration
Phone: +81-50-1741-5549
Scheduled date of commencing dividend payments: -
Availability of supplementary briefing material on financial results: Not available
Schedule of financial results briefing session: Not scheduled

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

1. Consolidated Financial Results for the Nine Months Ended September 30, 2025 (January 1, 2025 to September 30, 2025)

(1) Consolidated Operating Results (% indicates changes from the previous corresponding period.)

	Revenue		Operating income		Profit before tax		Profit	
Nine months ended	Million yen	%	Million yen	%	Million yen	%	Million yen	%
September 30, 2025	25,806	(2.7)	649	465.1	587	473.6	309	-
September 30, 2024	26,528	7.1	114	(78.9)	102	(81.1)	(77)	-

	Profit attributable to owners of parent		Total comprehensive income		Basic earnings per share	Diluted earnings per share
Nine months ended	Million yen	%	Million yen	%	Yen	Yen
September 30, 2025	326	97.6	363	-	30.06	30.06
September 30, 2024	165	(39.1)	(61)	-	16.22	16.19

(2) Consolidated Financial Position

	Total assets	Total equity	Equity attributable to owners of parent	Equity ratio attributable to owners of parent
	Million yen	Million yen	Million yen	%
As of September 30, 2025	22,480	7,583	7,478	33.3
As of December 31, 2024	22,152	7,413	7,291	32.9

2. Dividends

	Annual dividends				
	1st quarter-end	2nd quarter-end	3rd quarter-end	Year-end	Total
	Yen	Yen	Yen	Yen	Yen
Fiscal year ended December 31, 2024	-	0.00	-	5.00	5.00
Fiscal year ending December 31, 2025	-	0.00	-		
Fiscal year ending December 31, 2025 (Forecast)				16.00	16.00

(Note) Revisions to forecasts of dividends announced most recently: No

3. Consolidated Financial Results Forecast for the Fiscal Year Ending December 31, 2025 (January 1, 2025 to December 31, 2025)

(% indicates changes from the previous corresponding period.)

	Revenue		Operating income		Profit before tax		Profit attributable to owners of parent		Basic earnings per share
	Million yen	%	Million yen	%	Million yen	%	Million yen	%	Yen
Full year	40,000	4.5	1,000	227.5	900	221.0	560	240.6	51.37

(Note) Revisions to forecasts of financial results announced most recently: No

***Notes:**

(1) Significant changes in the scope of consolidation during the period under review: No

(2) Changes in accounting policies and changes in accounting estimates
 1) Changes in accounting policies due to the revision of IFRS: No
 2) Changes in accounting policies other than 1) above: No
 3) Changes in accounting estimates: No

(3) Total number of issued shares (common shares)
 1) Total number of issued shares at the end of the period (including treasury shares):
  September 30, 2025: 11,552,731 shares
  December 31, 2024: 11,552,731 shares
 2) Total number of treasury shares at the end of the period:
  September 30, 2025: 819,518 shares
  December 31, 2024: 651,606 shares
 3) Average number of shares during the period:
  Nine months ended September 30, 2025: 10,850,141 shares
  Nine months ended September 30, 2024: 10,176,043 shares

*Review of the Japanese-language originals of the attached consolidated financial statements by Certified Public Accountants or the audit firm.: No

*Explanation of the proper use of financial results forecast and other notes

The earnings forecasts and other forward-looking statements herein are based on information available as of this moment and certain assumptions deemed reasonable and the Company does not intend to promise the achievement of these forecasts. Actual results may differ significantly from these forecasts due to a wide range of factors. Please refer to "1. Qualitative Information on Financial Results for the Nine Months Ended September 30, 2025 (3) Explanation for Information on the Future Outlook Including Consolidated Business Performance Forecasts" on page 3 of the attached materials for future outlook and assumptions to the financial results forecast.