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February 12,2026

Consolidated Financial Results for the Nine Months Ended December 31, 2025 (Under Japanese GAAP)

Company name: LIFEDRINK COMPANY Co., Ltd.
 Stock exchange listing: Tokyo Stock Exchange
 Code number: 2585
 URL: <http://www.ld-company.com/>
 Representative: Kuniaki Okano, President and Representative Director
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 Scheduled date to commence dividend payments: -
 Preparation of supplementary material on quarterly financial results: Yes
 Presentation of quarterly financial results: None

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

1. Consolidated financial results for the Nine months ended December 31, 2025 (April 1, 2025 - December 31,2025)

(1) Consolidated operating results (cumulative) (Percentages indicate year on year changes)

	Revenue		Operating profit		Ordinary profit		Profit attributable to owners of parent	
	Million yen	%	Million yen	%	Million yen	%	Million yen	%
Nine months ended December 31, 2025	40,672	17.7	4,622	9.7	4,532	8.0	3,080	6.7
December 31, 2024	34,545	17.6	4,212	4.5	4,195	5.7	2,886	5.7

Note: comprehensive income For the nine months ended December 31, 2025 3,364 million yen 10.8%
 For the nine months ended December 31, 2024 3,035 million yen 3.4%

	Earnings per share	Diluted earnings per share
	Yen	Yen
Nine months ended December 31, 2025	58.99	58.93
December 31, 2024	55.25	55.18

Note :We carried out a 1-for-4 stock split of common stock as of October 1, 2024. Earnings per share and diluted earnings per share were calculated assuming that the stock split had taken place at the beginning of the previous fiscal year.

(2) Consolidated financial position

	Total assets	Net assets	Equity-to-asset ratio
As of December 31, 2025	Million yen 40,156	Million yen 16,007	% 39.9
March 31, 2025	33,207	14,230	42.9

Reference: Equity As of December 31,2025 16,005 million yen
 As of March 31,2025 14,230 million yen

2. Cash dividends

	Dividends per share				
	First quarter-end	Second quarter-end	Third quarter-end	Fiscal year-end	Total
Fiscal year ended March 31,2025	Yen -	Yen 0.00	Yen -	Yen 12.00	Yen 12.00
Fiscal year ending March 31,2026	-	0.00	-		
Fiscal year ending March 31,2026 (Forecast)				14.00	14.00

Note: Revisions to the forecast of cash dividends most recently announced: None

3. Consolidated financial results forecast for the fiscal year ending March 31,2026(April 1, 2025 -March 31, 2026)

(Percentages represent changes from the previous year.)

	Revenue		Operating profit		Ordinary profit		Profit attributable to owners of parent		Fiscal year earnings per share
	Revenue	Change	Operating profit	Change	Ordinary profit	Change	Profit attributable to owners of parent	Change	
Fiscal year ending March 31, 2026	Million yen 52,200	% 28.3	Million yen 5,220	% 12.9	Million yen 5,100	% 12.5	Million yen 3,470	% 12.6	Yen 66.31

Note: Revision to the earnings the most recently announced: Yes

Reference: EBITDA Fiscal year ending March 31, 2026 7,400 million yen +12.8%

* **Notes**

(1) Significant changes in the scope of consolidation during the period under review: None

(2) Adoption of special accounting methods in preparation of quarterly consolidated financial statements: None

(3) Changes in accounting policies, changes in accounting estimates and restatement of corrections

- (i) Changes in accounting policies due to revisions to accounting standards and other regulations: None
- (ii) Changes in accounting policies other than (i): None
- (iii) Changes in accounting estimates: None
- (iv) Restatements: None

(4) Number of shares issued (common shares)

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

As of December 31, 2025	52,328,609 shares
As of March 31, 2025	52,264,664 shares

(ii) Number of treasury shares at the end of the period

As of December 31, 2025	216,928 shares
As of March 31, 2025	320 shares

(iii) Average number of shares during the period

Nine months ended December 31, 2025	52,220,680 shares
Nine months ended December 31, 2024	52,249,023 shares

Note: We carried out a 1-for-4 stock split of common stock as of October 1, 2024. Earnings per share and diluted earnings per share were calculated assuming that the stock split had taken place at the beginning of the previous fiscal year.

Note: Review of the accompanying quarterly consolidated financial statements by certified public accountants or auditing firms: None

Note: Explanation for appropriate use of earnings forecast and other notes

(Cautionary statement regarding forward-looking statements, etc.)

The forward-looking statements in this document, including earnings forecasts, are based on information currently available to the Company and certain assumptions that the Company deems reasonable, and are not intended to be a promise by the Company that they will be achieved. Actual results may differ materially due to various factors.

(How to obtain supplementary financial results materials)

Supplementary materials for financial results will be posted on the Company's website after the announcement of financial results.

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1. Quarterly Consolidated Financial Statements

(1) Quarterly Consolidated Balance Sheets

(Million yen)

	As of March 31, 2025	As of December 31, 2025
Assets		
Current assets		
Cash and deposits	3,014	2,897
Electronically recorded monetary claims - operating	14	13
Accounts receivable - trade	4,852	5,944
Merchandise and finished goods	2,254	2,076
Work in process	123	361
Raw materials and supplies	931	2,221
Other	1,281	1,140
Allowance for doubtful accounts	(28)	(28)
Total current assets	<u>12,443</u>	<u>14,627</u>
Non-current assets		
Property, plant and equipment		
Buildings and structures, net	6,962	7,454
Machinery, equipment and vehicles, net	8,353	9,632
Land	2,692	2,693
Construction in progress	1,398	4,089
Other, net	568	500
Total property, plant and equipment	<u>19,975</u>	<u>24,369</u>
Intangible assets	310	267
Investments and other assets		
Deferred tax assets	125	133
Other	356	763
Allowance for doubtful accounts	(3)	(3)
Total investments and other assets	<u>478</u>	<u>893</u>
Total non-current assets	<u>20,763</u>	<u>25,529</u>
Total assets	<u>33,207</u>	<u>40,156</u>

(Million yen)

	As of March 31, 2025	As of December 31, 2025
Liabilities		
Current liabilities		
Accounts payable - trade	1,759	1,636
Short-term borrowings	3,290	7,906
Current portion of long-term borrowings	1,020	1,246
Income taxes payable	870	852
Provision for bonuses	92	42
Other	3,777	3,416
Total current liabilities	10,811	15,101
Non-current liabilities		
Long-term borrowings	7,884	8,683
Retirement benefit liability	65	61
Other	215	303
Total non-current liabilities	8,165	9,048
Total liabilities	18,976	24,149
Net assets		
Shareholders' equity		
Share capital	1,114	1,117
Capital surplus	1,297	1,331
Retained earnings	11,494	13,947
Treasury shares	(0)	(1,000)
Total shareholders' equity	13,906	15,397
Accumulated other comprehensive income		
Deferred gains or losses on hedges	324	608
Total accumulated other comprehensive income	324	608
Share acquisition rights	—	1
Total net assets	14,230	16,007
Total liabilities and net assets	33,207	40,156

(2) Quarterly Consolidated Statements of Income and Comprehensive Income

(Quarterly Consolidated Statements of Income)

For the Nine months ended December 31, 2025

(Million yen)

	Nine months ended December 31, 2024	Nine months ended December 31, 2025
Revenue	34,545	40,672
Cost of sales	19,322	22,127
Gross profit	15,222	18,544
Selling, general and administrative expenses	11,010	13,922
Operating profit	4,212	4,622
Non-operating income		
Interest and dividend income	0	1
Compensation income	7	12
Foreign exchange gains	19	—
Subsidy income	25	26
Share of profit of entities accounted for using equity method	12	9
Other	13	13
Total non-operating income	78	62
Non-operating expenses		
Interest expenses	76	114
Commission expenses	3	28
Other	15	10
Total non-operating expenses	95	153
Ordinary profit	4,195	4,532
Extraordinary income		
Gain on sale of non-current assets	1	—
Subsidy income	—	9
Total extraordinary income	1	9
Extraordinary losses		
Loss on retirement of non-current assets	9	89
Loss on tax purpose reduction entry of non-current assets	—	9
Total extraordinary losses	9	99
Profit before income taxes	4,187	4,442
Income taxes - current	1,179	1,401
Income taxes - deferred	120	(39)
Total income taxes	1,300	1,362
Profit	2,886	3,080
Profit attributable to non-controlling interests	—	—
Profit attributable to owners of parent	2,886	3,080

(Million yen)

	Nine months ended December 31, 2024	Nine months ended December 31, 2025
Profit	2,886	3,080
Other comprehensive income		
Deferred gains or losses on hedges	148	283
Total other comprehensive income	148	283
Comprehensive income	3,035	3,364
Comprehensive income attributable to		
Comprehensive income attributable to owners of parent	3,035	3,364
Comprehensive income attributable to non-controlling interests	—	—