

# Consolidated Financial Results for the Fiscal Year Ended December 31, 2025 [IFRS]



February 13, 2026

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 Annual General Meeting of Shareholders: March 30, 2026

Scheduled date of commencing dividend payments: March 31, 2026

Scheduled date of filing annual securities report: March 27, 2026

Availability of supplementary briefing material on annual financial results: Not available

Schedule of annual financial results briefing session: Scheduled (for institutional investors)

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

## 1. Consolidated Financial Results for the Fiscal Year Ended December 31, 2025 (January 1, 2025 to December 31, 2025)

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

	Revenue	Operating income	Profit before tax	Profit
Fiscal year ended	Million yen %	Million yen %	Million yen %	Million yen %
December 31, 2025	39,002 1.9	1,404 359.9	1,313 368.6	583 -
December 31, 2024	38,282 5.3	305 (71.7)	280 (73.9)	(22) -

	Profit attributable to owners of parent	Total comprehensive income	Basic earnings per share	Diluted earnings per share
Fiscal year ended	Million yen %	Million yen %	Yen	Yen
December 31, 2025	629 282.5	698 541.8	58.13	58.13
December 31, 2024	164 (67.8)	108 (80.8)	16.10	16.10

	Return on equity attributable to owners of parent	Ratio of profit before tax to total assets	Ratio of operating income to revenue
Fiscal year ended	%	%	%
December 31, 2025	8.3	5.3	3.6
December 31, 2024	2.1	1.3	0.8

## (2) Consolidated Financial Position

	Total assets	Total equity	Equity attributable to owners of parent	Equity ratio attributable to owners of parent	Equity attributable to owners of parent per share
	Million yen	Million yen	Million yen	%	Yen
As of December 31, 2025	24,684	7,922	7,846	31.8	730.99
As of December 31, 2024	22,152	7,413	7,291	32.9	668.84

(3) Consolidated Cash Flows

	Net cash from operating activities	Net cash from investing activities	Net cash from financing activities	Cash and cash equivalents at the end of the period
Fiscal year ended December 31, 2025	Million yen 905	Million yen (530)	Million yen (757)	Million yen 4,376
December 31, 2024	1,064	(7)	(1,501)	4,756

2. Dividends

	Annual dividends					Total dividends	Payout ratio (consolidated)	Dividends to equity attributable to owners of parent (consolidated)
	1st quarter-end	2nd quarter-end	3rd quarter-end	Year-end	Total			
Fiscal year ended December 31, 2024	Yen -	Yen 0.00	Yen -	Yen 5.00	Yen 5.00	Million yen 54	% 31.0	% 0.7
Fiscal year ended December 31, 2025	-	0.00	-	18.00	18.00	193	31.0	2.5
Fiscal year ending December 31, 2026 (Forecast)	-	0.00	-	31.00	31.00		30.3	

3. Consolidated Financial Results Forecast for the Fiscal Year Ending December 31, 2026 (January 1, 2026 to December 31, 2026)

(% indicates changes from the previous corresponding period.)

	Revenue	Operating income	Profit before tax	Profit attributable to owners of parent	Basic earnings per share				
Full year	Million yen 41,000	% 5.1	Million yen 1,700	% 21.1	Million yen 1,600	% 21.8	Million yen 1,100	% 74.9	Yen 102.48

### \*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):  
December 31, 2025: 11,552,731 shares  
December 31, 2024: 11,552,731 shares
  - 2) Total number of treasury shares at the end of the period:  
December 31, 2025: 819,030 shares  
December 31, 2024: 651,606 shares
  - 3) Average number of shares during the period:  
Fiscal year ended December 31, 2025: 10,820,805 shares  
Fiscal year ended December 31, 2024: 10,210,415 shares

## (Reference) Summary of Non-consolidated Financial Results

## **Non-consolidated Financial Results for the Fiscal Year Ended December 31, 2025 (January 1, 2025 to December 31, 2025)**

(1) Non-consolidated Operating Results (% indicates changes from the previous corresponding period.)

	Net sales		Operating income		Ordinary income		Net income	
Fiscal year ended	Million yen	%	Million yen	%	Million yen	%	Million yen	%
December 31, 2025	1,824	(73.2)	96	(98.3)	109	(98.0)	137	-
December 31, 2024	6,808	333.6	5,558	-	5,531	-	(535)	-

	Net income per share	Diluted net income per share
Fiscal year ended	Yen	Yen
December 31, 2025	12.70	12.70
December 31, 2024	(52.47)	-

## (2) Non-consolidated Financial Position

	Total assets	Net assets	Equity ratio	Net assets per share
As of December 31, 2025	14,724	7,344	49.6	680.55
As of December 31, 2024	14,312	7,396	51.4	675.30

(Reference) Equity: As of December 31, 2025: €7,304 million

As of December 31, 2024: ¥7,361 million

\*These financial results are outside the scope of audit by Certified Public Accountants or the audit firm.

\*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. Actual results may differ significantly from these forecasts due to a wide range of factors. Please refer to “1. Overview of business results, etc. (1) Overview of business results for the fiscal year under review” on page 2 of the attached materials for assumptions to the financial results forecast and notes to the use of financial results forecast.