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May 15,2026

Consolidated Financial Results for the Fiscal Year Ended March 31, 2026 (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
Inquiries: Daisuke Shimizu, Executive Officer General Manager of Business Management
Phone: +81-6-6453-3220
Scheduled date of general shareholders' meeting: June ,25 2026
Scheduled date to commence dividend payments: June ,26,2026
Scheduled date of file securities report: June ,24 2026
Preparation of supplementary material on financial results: Yes
Presentation of financial results: Yes (for institutional investors and analysts)

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

1. Consolidated financial results for the Fiscal year ended March 31, 2026 (April 1, 2025 -March 31,2026)

(1) Consolidated operating results (Percentages represent changes from the previous year)

	Revenue		Operating profit		Ordinary profit		Profit attributable to owners of parent	
Fiscal year ended	Million yen	%	Million yen	%	Million yen	%	Million yen	%
March 31, 2026	52,651	18.2	5,326	12.3	5,196	10.3	3,461	2.0
March 31, 2025	44,537	16.5	4,742	0.6	4,712	2.3	3,392	7.5

Note: comprehensive income For the fiscal year ended March 31, 2026 3,795 million yen 13.8%
For the fiscal year ended March 31, 2025 3,334 million yen (4.7)%

	Basic earnings per share	Diluted earnings per share	Return on equity	Ratio of ordinary profit to total assets	Ratio of operating profit to net sales
Fiscal year ended	Yen	Yen	%	%	%
March 31, 2026	66.46	66.40	22.6	12.9	10.1
March 31, 2025	64.93	64.84	26.5	14.8	10.6

Reference: Equity in earnings of affiliated companies Fiscal year ended March 31, 2026: 12 million yen
Fiscal year ended March 31, 2025: 13 million yen

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	Net assets per share
As of	Million yen	Million yen	%	Yen
March 31, 2026	47,063	16,449	35.0	317.02
March 31, 2025	33,207	14,230	42.9	272.29

Reference: Equity As of March 31, 2026 16,449 million yen
As of March 31, 2025 14,230 million yen

(3) Consolidated cash flows

	Cash flows from operating activities	Cash flows from investing activities	Cash flows from financing activities	Cash and cash equivalents at end of period
Fiscal year ended	Million yen	Million yen	Million yen	Million yen
March 31, 2026	4,951	(13,174)	8,769	3,561
March 31, 2025	5,204	(4,099)	(1,826)	3,014

2. Cash dividends

	Dividends per share					Total dividends (annual)	Dividend payout ratio (consolidated)	Ratio of dividends to net assets (consolidated)
	First quarter-end	Second quarter-end	Third quarter-end	Fiscal year-end	Total			
Fiscal year ended	Yen	Yen	Yen	Yen	Yen	Million yen	%	%
March 31, 2025	-	0.00	-	12.00	12.00	627	18.5	4.9
March 31, 2026	-	0.00	-	14.00	14.00	726	21.1	4.8
Fiscal year ending March 31,2027 (Forecast)	-	0.00	-	15.00	15.00		18.5	

3. Consolidated financial results forecast for the fiscal year ending March 31,2027(April 1, 2026 -March 31, 2027)

(Percentages represent changes from the previous year.)

	Revenue		Operating profit		Ordinary profit		Profit attributable to owners of parent		Fiscal year earnings per share
Fiscal year ending	Million yen	%	Million yen	%	Million yen	%	Million yen	%	Yen
March 31, 2027	72,000	36.7	6,500	22.0	6,180	18.9	4,200	21.3	80.94

Reference: EBITDA Fiscal year ending March 31, 2027 10,000 million yen + 32.8%

*** Notes**

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

(2) 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

(3)Number of shares issued (common shares)

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

As of March 31, 2026	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 March 31, 2026	440,628 shares
As of March 31, 2025	320 shares

(iii) Average number of shares during the period

Fiscal year ended March 31, 2026	52,084,896 shares
Fiscal year ended March 31, 2025	52,252,768 shares

Note: We carried out a 1-for-4 stock split of common stock as of October 1, 2024. The average number of shares during the period was calculated assuming that the stock split had taken place at the beginning of the previous fiscal year.

(Reference) Summary of Non-Consolidated Financial Results

1. Non-Consolidated Performance for Fiscal Year Ended March 31, 2026 (April 1, 2025 - March 31, 2026)

(1) Non-Consolidated Results of Operation

	Revenue		Operating profit		Ordinary profit		Profit	
Fiscal year ended	Million yen	%	Million yen	%	Million yen	%	Million yen	%
March 31, 2026	48,339	19.6	4,626	(0.2)	4,560	(1.1)	3,084	(6.0)
March 31, 2025	40,421	18.9	4,636	4.7	4,610	7.2	3,281	11.1

	Earnings per share	Diluted earnings per share
Fiscal year ended	Yen	Yen
March 31, 2026	59.22	59.17
March 31, 2025	62.80	62.71

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) Non-Consolidated Financial Position

	Total assets	Net assets	Equity ratio	Net assets per share
As of	Million yen	Million yen	%	Yen
March 31, 2026	44,406	15,744	35.5	303.40
March 31, 2025	31,006	13,903	44.8	266.01

Reference: Equity Fiscal year ended March 31, 2026 15,742 million yen Fiscal year ended March 31, 2025 13,903 million yen

Note: Financial results reports are exempt from audit conducted by certified public accountants or an audit firm.
Note: Explanation for appropriate use of earnings forecast and other notes

Notes on forward-looking statements

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. Consolidated Financial Statements

(1) Consolidated Balance Sheets

As of March 31, 2026

(Million yen)

	As of March 31, 2025	As of March 31, 2026
Assets		
Current assets		
Cash and deposits	3,014	3,561
Electronically recorded monetary claims - operating	14	8
Accounts receivable - trade	4,852	5,942
Merchandise and finished goods	2,254	2,395
Work in process	123	327
Raw materials and supplies	931	1,998
Other	1,281	1,612
Allowance for doubtful accounts	(28)	(28)
Total current assets	12,443	15,817
Non-current assets		
Property, plant and equipment		
Buildings and structures, net	6,962	8,883
Machinery, equipment and vehicles, net	8,353	10,512
Land	2,692	4,026
Leased assets, net	391	159
Construction in progress	1,398	6,197
Other, net	176	214
Total property, plant and equipment	19,975	29,993
Intangible assets	310	277
Investments and other assets		
Investment securities	123	135
Deferred tax assets	125	161
Other	232	680
Allowance for doubtful accounts	(3)	(3)
Total investments and other assets	478	974
Total non-current assets	20,763	31,246
Total assets	33,207	47,063

(Million yen)

	As of March 31, 2025	As of March 31, 2026
Liabilities		
Current liabilities		
Accounts payable - trade	1,759	1,989
Short-term borrowings	3,290	10,227
Current portion of long-term borrowings	1,020	1,544
Accounts payable - other	2,871	3,274
Income taxes payable	870	1,078
Provision for bonuses	92	119
Other	905	1,050
Total current liabilities	10,811	19,284
Non-current liabilities		
Long-term borrowings	7,884	10,979
Deferred tax liabilities	0	84
Retirement benefit liability	65	65
Other	215	200
Total non-current liabilities	8,165	11,330
Total liabilities	18,976	30,614
Net assets		
Shareholders' equity		
Share capital	1,114	1,138
Capital surplus	1,297	1,322
Retained earnings	11,494	14,328
Treasury shares	(0)	(1,000)
Total shareholders' equity	13,906	15,789
Accumulated other comprehensive income		
Deferred gains or losses on hedges	324	658
Total accumulated other comprehensive income	324	658
Share acquisition rights	—	1
Total net assets	14,230	16,449
Total liabilities and net assets	33,207	47,063

(2) Consolidated Statements of Income and Comprehensive Income

(Consolidated Statements of Income)

For the fiscal year ended March 31, 2026

(Million yen)

	Fiscal year ended March 31, 2025	Fiscal year ended March 31, 2026
Revenue	44,537	52,651
Cost of sales	25,081	28,781
Gross profit	19,456	23,869
Selling, general and administrative expenses	14,714	18,543
Operating profit	4,742	5,326
Non-operating income		
Interest and dividend income	0	2
Compensation income	22	18
Foreign exchange gains	19	―
Subsidy income	34	34
Share of profit of entities accounted for using equity method	13	12
Other	16	25
Total non-operating income	107	93
Non-operating expenses		
Interest expenses	107	176
Other	30	46
Total non-operating expenses	138	223
Ordinary profit	4,712	5,196
Extraordinary income		
Gain on sale of non-current assets	1	―
Subsidy income	1,063	93
Gain on bargain purchase	43	―
Total extraordinary income	1,108	93
Extraordinary losses		
Loss on sale of non-current assets	―	14
Loss on retirement of non-current assets	55	227
Loss on tax purpose reduction entry of non-current assets	1,062	88
Impairment losses	―	4
Total extraordinary losses	1,117	334
Profit before income taxes	4,703	4,955
Income taxes - current	1,199	1,605
Income taxes - deferred	111	(111)
Total income taxes	1,310	1,493
Profit	3,392	3,461
Profit attributable to non-controlling interests	―	―
Profit attributable to owners of parent	3,392	3,461

(Consolidated Statements of Comprehensive Income)
For the fiscal year ended March 31, 2026

(Million yen)

	Fiscal year ended March 31, 2025	Fiscal year ended March 31, 2026
Profit	3,392	3,461
Other comprehensive income		
Deferred gains or losses on hedges	(58)	333
Total other comprehensive income	(58)	333
Comprehensive income	3,334	3,795
Comprehensive income attributable to		
Comprehensive income attributable to owners of parent	3,334	3,795
Comprehensive income attributable to non-controlling interests	–	–

(3) Consolidated Statements of Changes in Shareholder's Equity
For the fiscal year ended March 31, 2025 (April 1,2024-March 31,2025)

(Million yen)

	Shareholders' equity				
	Share capital	Capital surplus	Retained earnings	Treasury shares	Total shareholders' equity
Balance at beginning of period	1,095	1,279	8,584	(0)	10,959
Changes during period					
Issuance of new shares - exercise of share acquisition rights	0	0			0
Restricted stock payment	18	18			36
Dividends of surplus			(483)		(483)
Profit attributable to owners of parent			3,392		3,392
Purchase of treasury shares				(0)	(0)
Net changes in items other than shareholders' equity					
Total changes during period	18	18	2,909	(0)	2,947
Balance at end of period	1,114	1,297	11,494	(0)	13,906

	Accumulated other comprehensive income		Total net assets
	Deferred gains or losses on hedges	Total accumulated other comprehensive income	
Balance at beginning of period	383	383	11,342
Changes during period			
Issuance of new shares - exercise of share acquisition rights			0
Restricted stock payment			36
Dividends of surplus			(483)
Profit attributable to owners of parent			3,392
Purchase of treasury shares			(0)
Net changes in items other than shareholders' equity	(58)	(58)	(58)
Total changes during period	(58)	(58)	2,888
Balance at end of period	324	324	14,230

For the fiscal year ended March 31, 2026 (April 1,2025-March 31,2026)

(Million yen)

	Shareholders' equity				
	Share capital	Capital surplus	Retained earnings	Treasury shares	Total shareholders' equity
Balance at beginning of period	1,114	1,297	11,494	(0)	13,906
Changes during period					
Issuance of new shares - exercise of share acquisition rights	1	1			3
Restricted stock payment	22	22			45
Dividends of surplus			(627)		(627)
Profit attributable to owners of parent			3,461		3,461
Purchase of treasury shares				(999)	(999)
Net changes in items other than shareholders' equity					
Total changes during period	24	24	2,834	(999)	1,882
Balance at end of period	1,138	1,322	14,328	(1,000)	15,789

	Accumulated other comprehensive income		Share acquisition rights	Total net assets
	Deferred gains or losses on hedges	Total accumulated other comprehensive income		
Balance at beginning of period	324	324	—	14,230
Changes during period				
Issuance of new shares - exercise of share acquisition rights				3
Restricted stock payment				45
Dividends of surplus				(627)
Profit attributable to owners of parent				3,461
Purchase of treasury shares				(999)
Net changes in items other than shareholders' equity	333	333	1	335
Total changes during period	333	333	1	2,218
Balance at end of period	658	658	1	16,449

(4) Consolidated Statements of Cash flows
For the fiscal year ended March 31, 2026 (April 1,2025-March 31,2026)

(Million yen)

	Fiscal year ended March 31, 2025	Fiscal year ended March 31, 2026
Cash flows from operating activities		
Profit before income taxes	4,703	4,955
Depreciation	1,807	2,194
Amortization of goodwill	9	11
Impairment losses	―	4
Increase (decrease) in provisions	2	26
Loss (gain) on sale of non-current assets	(1)	14
Subsidy income	(1,063)	(93)
Loss on retirement of non-current assets	55	227
Loss on tax purpose reduction entry of non-current assets	1,062	88
Gain on bargain purchase	(43)	―
Decrease (increase) in trade receivables	19	(1,072)
Decrease (increase) in inventories	(930)	(1,412)
Increase (decrease) in trade payables	60	44
Other, net	482	1,520
Subtotal	6,163	6,510
Interest and dividends received	0	2
Interest paid	(112)	(187)
Subsidies received	30	31
Income taxes paid	(877)	(1,405)
Net cash provided by (used in) operating activities	5,204	4,951
Cash flows from investing activities		
Purchase of property, plant and equipment	(3,424)	(13,225)
Subsidies received	1,063	93
Payments for acquisition of businesses	(1,600)	―
Other, net	(138)	(42)
Net cash provided by (used in) investing activities	(4,099)	(13,174)
Cash flows from financing activities		
Net increase (decrease) in short-term borrowings	2,290	6,937
Proceeds from long-term borrowings	1,000	4,911
Repayments of long-term borrowings	(4,369)	(1,291)
Purchase of treasury shares	―	(999)
Repayments of lease liabilities	(258)	(142)
Dividends paid	(483)	(627)
Other, net	(4)	(17)
Net cash provided by (used in) financing activities	(1,826)	8,769
Effect of exchange rate change on cash and cash equivalents	(0)	0
Net increase (decrease) in cash and cash equivalents	(721)	547
Cash and cash equivalents at beginning of period	3,736	3,014
Cash and cash equivalents at end of period	3,014	3,561