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Consolidated Financial Results for the Second Quarter (interim period) of the Fiscal Year Ending March 31, 2027 [Under IFRS]

November 6, 2026

Company name **COLOWIDE CO., LTD.** Tokyo Stock Exchange PRIME

Securities code 7616 URL https://www.colowide.co.jp/en_us/

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Scheduled date to file the Semiannual Securities Report November 16, 2026

Scheduled date to commence dividend payment -

Preparation of supplementary material of financial results : Yes

Holding of financial results briefing : Yes

(Rounded to the nearest million yen)

1. Consolidated Financial Results for the Second Quarter (interim period) of the Fiscal Year Ending March 31, 2027 (From April 1, 2026 to September 30, 2026)

(1) Consolidated Operating Results (Cumulative)

(Percentage figures represent year-on-year interim period growth rates)

	Revenue		Business profit*1		IFRS Operating profit		EBITDA*2		Interim pre-tax profit	
	Million yen	%	Million yen	%	Million yen	%	Million yen	%	Million yen	%
Interim period of the fiscal year ending March 31, 2027	173,623	22.7	5,246	(1.6)	5,131	1.6	11,520	18.7	2,715	(16.0)
Interim period of the fiscal year ended March 31, 2026	141,467	7.0	5,332	49.3	5,048	49.9	9,701	23.2	3,233	83.8

	Interim profit		Interim profit attributable to owners of parent		Total interim comprehensive income		Interim basic earnings per share	Interim diluted earnings per share
	Million yen	%	Million yen	%	Million yen	%	Yen	Yen
Interim period of the fiscal year ending March 31, 2027	863	(50.2)	888	(29.9)	606	(64.9)	2.79	2.79
Interim period of the fiscal year ended March 31, 2026	1,734	37.2	1,267	229.4	1,725	25.1	6.64	6.64

*1 Business profit = [Revenue - Cost of sales - Selling, general and administrative expenses]

*2 EBITDA = [Business profit + Depreciation and amortization (excluding depreciation of right-of-use assets)]

(2) Consolidated Financial Position

	Total assets	Total equity	Equity attributable to owners of parent	Ratio of equity attributable to owners of parent	Equity attributable to owners of parent per share
	Million yen	Million yen	Million yen	%	Yen
Interim period of the fiscal year ending March 31, 2027	377,415	93,144	84,152	22.3	644.68
Fiscal year ended March 31, 2026	350,931	93,596	84,232	24.0	645.98

2. Cash Dividends

	Annual dividends per share				
	First quarter end	Second quarter end	Third quarter end	Fiscal year end	Total
Fiscal year ended	Yen	Yen	Yen	Yen	Yen
March 31, 2026	-	0.00	-	5.00	5.00
March 31, 2027	-	0.00			
March 31, 2027 (forecast)			-	5.00	5.00

(Note) Revisions to the most recently announced forecast: None

The “Cash Dividends” above refers to the dividend status for common shares.

For information on the dividend for the class shares (unlisted) issued by the Company, which have different rights from the common shares, please see the “Preferred Shares Dividends” below.

3. Forecast for Consolidated Financial Results of the Fiscal Year Ending March 31, 2027 (From April 1, 2026 to March 31, 2027)

(Percentage figures represent year-on-year growth rates)

	Revenue		Business profit		EBITDA		Profit		Profit attributable to owners of parent		Basic earnings per share
	Million yen	%	Million yen	%	Million yen	%	Million yen	%	Million yen	%	Yen
Full year	351,642	17.2	16,038	28.0	27,748	32.2	3,982	132.5	2,670	19.6	19.56

(Note) Revisions to the most recently announced earnings forecast: None

* Notes

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

Newly added 1 company (Company name) C-United Co., Ltd.

Excluded - (Company name) -

(2) Changes in accounting policies and accounting estimates

(i) Changes in accounting policies required by IFRS : Yes

(ii) Changes in accounting policies other than (i) : None

(iii) Changes in accounting estimates : None

(3) Number of issued shares (Common shares)

(i) Total number of issued shares at the end of period (including treasury shares)	Interim period of the fiscal year ending March 31, 2027	106,453,541 shares	Fiscal year ended March 31, 2026	106,453,541 Shares
(ii) Number of treasury shares at the end of period	Interim period of the fiscal year ending March 31, 2027	103,720 shares	Fiscal year ended March 31, 2026	147,750 Shares
(iii) Average number of shares outstanding during the period (interim period)	Interim period of the fiscal year ending March 31, 2027	106,312,080 shares	Interim period of the fiscal year ended March 31, 2026	106,286,016 Shares

* Review of accompanying consolidated financial results for the second quarter (interim period) by certified public accountants or auditing firms: Not applicable

* Proper use of earnings forecast and other special notes

(1) The Company applies International Financial Reporting Standards.

(2) The forward-looking statements, including earnings forecasts, contained in this document are based on information currently available to the Company and on certain assumptions deemed to be reasonable, and actual business and other results may differ substantially due to various factors.

Preferred Shares Dividends

The breakdown of dividends per share and total dividends for each class of shares with different rights from common shares are as follows.

Preferred shares

	Dividend per share					Total cash dividends (Total)
(Record date)	First quarter end	Second quarter end	Third quarter end	Fiscal year end	Annual	
Preferred shares	Yen	Yen	Yen	Yen	Yen	Yen
Fiscal year ended March 31, 2026	-	-	-	3,847,270.00	3,847,270.00	115,418,100.00
Fiscal year ending March 31, 2027 (forecast)	-	-	-	4,347,910.00	4,347,910.00	130,437,300.00
Second series preferred shares	Yen	Yen	Yen	Yen	Yen	Yen
Fiscal year ended March 31, 2026	-	-	-	4,347,270.00	4,347,270.00	130,418,100.00
Fiscal Year ending March 31, 2027 (forecast)	-	-	-	4,847,910.00	4,847,910.00	145,437,300.00
Third series preferred shares	Yen	Yen	Yen	Yen	Yen	Yen
Fiscal year ended March 31, 2026	-	-	-	3,500,000.00	3,500,000.00	315,000,000.00
Fiscal year ending March 31, 2027 (forecast)	-	-	-	3,500,000.00	3,500,000.00	315,000,000.00

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1. Qualitative Information on Interim Financial Results Under Review

(1) Operating Results

During this interim consolidated fiscal year, the Japanese economy remained solid, driven primarily by the corporate sector and supported by growing demand for AI-related products such as electronic components, semiconductor manufacturing equipment, and communications infrastructure products for data centers. On the other hand, consumer spending has lacked momentum due to a persistent tendency to save amid prolonged inflation, compounded by the impact of unfavorable summer weather. With regard to the global economy, the situation remains unpredictable, due to rising energy prices and logistics costs caused by the war in Ukraine—which shows no signs of ending—and the deteriorating situation in the Middle East, as well as growing social unrest in the United States stemming from the widening economic gap between high-income and low-to-middle-income groups, and sluggish domestic demand in China.

In the food service industry, not only have rising costs for raw materials, labor, and logistics continued without pause, but the sector has also suffered severe impacts from unfavorable weather. In contrast, because consumers are highly sensitive to cost-performance, selective spending has become even more apparent, and the business environment remains challenging.

Amid these circumstances, our Group, guided by the vision of “To be the Leading Food Service Enterprise in Japan, and Advance to Become a Global Food Service Enterprise,” is working to build brands that consumers choose, while also striving to enhance our corporate value over the medium to long term in accordance with our medium-term management plan, “COLOWIDE Vision 2030.”

With regard to our domestic food service business, in addition to strengthening our products through revisions to our main menu, we continue to offer limited-time menus featuring seasonal ingredients and utilizing illustrations and characters through IP collaborations. Furthermore, we are working to generate buzz by increasing our media exposure and enhancing the convenience of our in-house brands, with the aim of boosting brand awareness and customer traffic. For example, at “OOTOYA,” the introduction of limited-time menus featuring seasonal ingredients and collaborations featuring popular illustrations resulted in same-store revenue exceeding the previous year’s same month for 59 consecutive months. At “Gyu-Kaku,” the company collaborated with popular characters and confectionery manufacturers to encourage customer visits. At “FRESHNESS BURGER,” customer traffic increased following exposure on a television program. In the izakaya segment, existing store revenue has remained generally steady thanks to Bar-Hopping initiatives among our own brands and efforts to expand our membership base through social media. At “Steak MIYA,” while the company sought to expand its usage scenes by introducing seafood menus and doria dishes, and proceeded with measures such as converting unprofitable stores to different business formats, it has not yet achieved a full recovery in performance because it is taking time to recover from the decline in customer numbers caused by past failures in pricing policy. Furthermore, at “Kappa Sushi,” although customer numbers exceeded those of the same period last year due to the continued implementation of price-focused promotional campaigns, the gross profit margin declined due to soaring raw material costs, resulting in unfavorable profit figures. We recognize that this was partly due to insufficient marketing efforts, which failed to sufficiently strengthen customer incentives to visit the restaurant beyond price considerations. Furthermore, in the café business operated by C-United Co., Ltd.—which became a consolidated subsidiary in April 2026 through M&A—we are working to stimulate customer visits and increase customer traffic by offering and selling original merchandise featuring our own brand characters and through collaborations with popular third-party characters. However, customer numbers at “CAFFÈ VELOCE” and “COFFEE・KAN” remained sluggish due to unfavorable weather conditions, such as prolonged rain.

With regard to our overseas food service business, Seagrass Holdco Pty Ltd—which operates a premium steakhouse chain primarily in Oceania—is driving our earnings. In Asia and the Middle East, we worked to increase brand awareness and customer traffic through collaborations with popular local characters and manufacturers. Furthermore, we are expanding the “Gyu-Kaku” brand and its derivative concepts not only in the Middle East but also in Indonesia and Taiwan. In addition, “Kappa Sushi” opened its first store in Vietnam. “OOTOYA,” which is expanding overseas through a franchise model, is currently opening new stores in Thailand, Indonesia, and Taiwan. Meanwhile, in North America, profit significantly fell short of the same period last year. This was due to reduced spending on dining out amid uncertainty about the economic outlook and the impact of rising consumption polarization, as well as the recognition of one-time expenses related to further strengthening internal controls and earlier financial reporting.

With regard to our catering service business, we worked to strengthen the organizational foundation that supports business growth and refine our operational model—through measures such as enhancing our proposal

capabilities and developing our workforce—with the aim of securing new locations at hospitals, nursing care facilities, and other workplaces, and enhancing profitability.

As part of our sustainability initiatives, we have worked to reduce CO2 emissions through the use of renewable energy, including the installation of additional solar panels at our factories in Kanagawa and Nagahama. Additionally, at "Kappa Sushi," we are currently offering a sustainable menu featuring plant-based ingredients. At C-United Co., Ltd.'s "COFFEE・KAN," we are offering limited-time products made with coffee beans sourced from farms committed to sustainable practices. At the company's roasting facility, we handle everything in-house for some of our products—from blending green coffee beans to roasting, packaging, and shipping—and we are also committed to creating an environment where a diverse workforce can thrive. As part of our efforts to ensure food safety and security, we obtained "JFS-B Plus" certification—a higher-level food safety management standard based on HACCP—at our four plants in Kanagawa, Tochigi, Nagahama, and Shizuoka, thereby further strengthening our hygiene management.

Regarding the opening and closing of directly managed stores, we opened a total of 55 stores—52 restaurants and 3 izakaya—while closing a total of 46 stores—41 restaurants and 5 izakaya. Furthermore, with the addition of 565 café stores under C-United Co., Ltd. (390 directly managed, 175 franchise), the number of directly managed stores as of the end of the current interim consolidated fiscal year stood at 1,900, and the total number of stores, including franchise stores, reached 3,185.

As a result of these initiatives, the consolidated financial results for the current interim fiscal year were as follows: revenue of 173,623 million yen; business profit of 5,246 million yen; IFRS operating profit of 5,131 million yen; interim profit of 863 million yen; and interim profit attributable to owners of parent of 888 million yen.

Regarding our Group's revenue by segment, it was as follows: COLOWIDE MD Co., Ltd., 53,424 million yen; ATOM CORPORATION, 15,529 million yen; REINS international inc., 44,095 million yen; KAPPA-CREATE CO., LTD., 36,723 million yen; OOTOYA Holdings Co., Ltd., 20,710 million yen; Seagrass Holdco Pty Ltd, 13,785 million yen; C-United Co., Ltd., 19,079 million yen; and others, 24,237 million yen.

Please note that revenue by segment does not take into account inter-segment revenue or transfers.

(2) Financial Position

(i) Assets, Liabilities, and Equity

Total assets at the end of the current interim consolidated fiscal year increased by 26,484 million yen compared to the end of the previous consolidated fiscal year, reaching 377,415 million yen. This was primarily due to increases of 37,821 million yen in goodwill, 7,676 million yen in right-of-use assets, and 6,754 million yen in property, plant, and equipment, despite a decrease of 34,139 million yen in cash and cash equivalents.

Total liabilities increased by 26,935 million yen compared to the end of the previous consolidated fiscal year, reaching 284,271 million yen. This was primarily due to increases of 11,955 million yen in bonds and borrowings, and 8,724 million yen in lease liabilities.

Total equity decreased by 451 million yen compared to the end of the previous consolidated fiscal year, reaching 93,144 million yen. This was primarily due to decreases of 204 million yen in retained earnings and 372 million yen in non-controlling interests.

(ii) Cash Flows

Cash and cash equivalents at the end of the current interim consolidated fiscal year amounted to 16,854 million yen from operating activities, (47,062) million yen from investing activities, and (3,942) million yen from financing activities, and translation adjustments on cash and cash equivalents of 11 million yen. As a result, cash and cash equivalents decreased by 34,139 million yen compared to the end of the previous fiscal year, reaching 29,052 million yen.

Cash flows from operating activities are primarily attributable to pre-tax interim profit, depreciation and amortization.

Cash flows from investing activities are primarily attributable to expenditure on the acquisition of consolidated subsidiaries and expenditure on the acquisition of property, plant, and equipment.

Cash flows from financing activities are primarily attributable to expenditure for the repayment of lease liabilities.

(3) Consolidated Earnings Forecast and Other Future Outlook

There are no changes to the consolidated earnings forecast for the fiscal year ending March 2027 from the figures in the full-year consolidated earnings forecast announced on May 8, 2026.

2. Interim Consolidated Financial Statements and Key Notes

(1) Interim Consolidated Statement of Financial Position

(Unit: Millions of yen)

	Previous consolidated fiscal year (March 31, 2026)	Interim consolidated fiscal year under review (September 30, 2026)
Assets		
Current assets		
Cash and cash equivalents	63,191	29,052
Trade and other receivables	18,022	16,407
Other financial assets	445	907
Inventories	5,900	8,109
Income taxes receivable	205	211
Other current assets	4,114	5,220
Total current assets	91,878	59,906
Non-current assets		
Property, plant and equipment	59,767	66,521
Right-of-use assets	28,357	36,032
Goodwill	120,823	158,644
Intangible assets	17,632	17,873
Investment property	593	593
Other financial assets	21,124	27,076
Deferred tax assets	10,229	10,093
Other non-current assets	527	676
Total non-current assets	259,053	317,510
Total assets	350,931	377,415

(Unit: Millions of yen)

	Previous consolidated fiscal year (March 31, 2026)	Interim consolidated fiscal year under review (September 30, 2026)
Liabilities and Equity		
Liabilities		
Current liabilities		
Trade and other payables	29,694	31,654
Bonds and borrowings	38,275	40,132
Lease liabilities	16,582	18,531
Other financial liabilities	499	492
Income taxes payable	2,442	1,633
Provisions	4,220	4,059
Contract liabilities	530	589
Other current liabilities	14,308	17,277
Total current liabilities	106,551	114,367
Non-current liabilities		
Trade and other payables	6,510	5,981
Bonds and borrowings	107,515	117,614
Lease liabilities	23,981	30,757
Other financial liabilities	1,124	1,164
Provisions	6,527	8,286
Deferred tax liabilities	3,623	3,698
Contract liabilities	599	550
Other non-current liabilities	905	1,853
Total non-current liabilities	150,785	169,903
Total liabilities	257,336	284,271
Equity		
Share capital	43,814	43,814
Capital surplus	56,613	56,688
Treasury shares	(95)	(67)
Other components of equity	5,645	5,667
Retained earnings	(21,746)	(21,950)
Total equity attributable to owners of parent	84,232	84,152
Non-controlling interests	9,364	8,992
Total equity	93,596	93,144
Total Liabilities and Equity	350,931	377,415

(2) Interim Consolidated Statement of Income

(Unit: Millions of yen)

	Previous interim consolidated fiscal year (From April 1, 2025 to September 30, 2025)	Interim consolidated fiscal year under review (From April 1, 2026 to September 30, 2026)
Revenue	141,467	173,623
Cost of sales	57,452	68,921
Gross profit	84,015	104,702
Selling, general and administrative expenses	78,683	99,456
Business profit	5,332	5,246
Other operating income	502	975
Other operating expenses	787	1,090
IFRS operating profit	5,048	5,131
Finance income	305	589
Finance costs	2,120	3,005
Pre-tax interim profit	3,233	2,715
Income tax expenses	1,499	1,851
Interim profit	1,734	863
Interim profit attributable to		
Owners of parent	1,267	888
Non-controlling interests	467	(24)
Interim profit	1,734	863
Interim earnings per share		
Interim basic earnings per share (yen)	6.64	2.79
Interim diluted earnings per share (yen)	6.64	2.79

(3) Interim Consolidated Statement of Comprehensive Income

(Unit: Millions of yen)

	Previous interim consolidated fiscal year (From April 1, 2025 to September 30, 2025)	Interim consolidated fiscal year under review (From April 1, 2026 to September 30, 2026)
Interim profit	1,734	863
Other comprehensive income		
Items that will not be reclassified to profit or loss		
Financial assets measured at fair value through other comprehensive income	39	59
Total items that will not be reclassified to profit or loss	39	59
Items that may be reclassified to profit or loss		
Exchange differences on translation of foreign operations	(56)	(430)
Cash flow hedges	8	113
Total items that may be reclassified to profit or loss	(48)	(317)
Other comprehensive income, net of tax	(9)	(258)
Interim comprehensive income	1,725	606
Interim comprehensive income attributable to		
Owners of parent	1,353	910
Non-controlling interests	372	(304)
Interim comprehensive income	1,725	606

(4) Interim Consolidated Statement of Changes in Equity

Previous interim consolidated fiscal year (From April 1, 2025 to September 30, 2025)

(Unit: Millions of yen)

	Equity attributable to owners of parent				
				Other components of equity	
	Share capital	Capital surplus	Treasury shares	Financial assets measured at fair value through other comprehensive income	Cash flow hedges
Balance as of April 1, 2025	43,814	56,576	(109)	67	144
Interim profit	-	-	-	-	-
Other comprehensive income	-	-	-	26	(2)
Interim comprehensive income	-	-	-	26	(2)
Purchase of treasury shares	-	-	(0)	-	-
Disposal of treasury shares	-	29	15	-	-
Dividends	-	-	-	-	-
Changes in ownership interests of parent due to transactions with non-controlling interests	-	7	-	-	-
Total transactions and others with owners	-	35	15	-	-
Balance as of September 30, 2025	43,814	56,611	(94)	93	142

	Equity attributable to owners of parent				Non-controlling interests	Total equity
	Other components of equity		Retained earnings	Total equity attributable to owners of parent		
	Exchange differences on translation of foreign operations	Total other components of equity				
Balance as of April 1, 2025	(33)	178	(22,922)	77,537	9,571	87,108
Interim profit	-	-	1,267	1,267	467	1,734
Other comprehensive income	62	86	-	86	(95)	(9)
Interim comprehensive income	62	86	1,267	1,353	372	1,725
Purchase of treasury shares	-	-	-	(0)	-	(0)
Disposal of treasury shares	-	-	-	44	-	44
Dividends	-	-	(1,057)	(1,057)	(161)	(1,217)
Changes in ownership interests of parent due to transactions with non-controlling interests	-	-	-	7	10	17
Total transactions and others with owners	-	-	(1,057)	(1,006)	(151)	(1,157)
Balance as of September 30, 2025	29	264	(22,712)	77,884	9,793	87,677

Interim consolidated fiscal year under review (From April 1, 2026 to September 30, 2026)

(Unit: Millions of yen)

	Equity attributable to owners of parent				
				Other components of equity	
	Share capital	Capital surplus	Treasury shares	Financial assets measured at fair value through other comprehensive income	Cash flow hedges
Balance as of April 1, 2026	43,814	56,613	(95)	113	383
Interim profit	-	-	-	-	-
Other comprehensive income	-	-	-	58	108
Interim comprehensive income	-	-	-	58	108
Purchase of treasury shares	-	-	(0)	-	-
Disposal of treasury shares	-	57	28	-	-
Dividends	-	-	-	-	-
Changes in ownership interests of parent due to transactions with non-controlling interests	-	18	-	-	-
Total transactions and others with owners	-	75	28	-	-
Balance as of September 30, 2026	43,814	56,688	(67)	171	492

	Equity attributable to owners of parent				Non-controlling interests	Total equity
	Other components of equity		Retained earnings	Total equity attributable to owners of parent		
	Exchange differences on translation of foreign operations	Total other components of equity				
Balance as of April 1, 2026	5,149	5,645	(21,746)	84,232	9,364	93,596
Interim profit	-	-	888	888	(24)	863
Other comprehensive income	(145)	22	-	22	(280)	(258)
Interim comprehensive income	(145)	22	888	910	(304)	606
Purchase of treasury shares	-	-	-	(0)	-	(0)
Disposal of treasury shares	-	-	-	85	-	85
Dividends	-	-	(1,092)	(1,092)	(77)	(1,170)
Changes in ownership interests of parent due to transactions with non-controlling interests	-	-	-	18	10	28
Total transactions and others with owners	-	-	(1,092)	(990)	(67)	(1,057)
Balance as of September 30, 2026	5,004	5,667	(21,950)	84,152	8,992	93,144

(5) Interim Consolidated Statement of Cash Flows

(Unit: Millions of yen)

	Previous interim consolidated fiscal year (From April 1, 2025 to September 30, 2025)	Interim consolidated fiscal year (From April 1, 2026 to September 30, 2026)
Cash flows from operating activities		
Pre-tax interim profit	3,233	2,715
Depreciation and amortization expenses	12,455	17,016
Impairment losses	182	630
Finance income	(305)	(589)
Finance costs	2,120	3,005
Loss (profit) on sale and retirement of non-current assets	53	48
Decrease (increase) in inventories	(631)	(2,017)
Decrease (increase) in trade and other receivables	2,848	3,186
Increase (decrease) in trade and other payables	(2,034)	(1,392)
Others	(767)	(847)
Sub-total	17,154	21,754
Interests and dividends received	191	105
Interests paid	(1,891)	(2,759)
Income tax refund	145	182
Income tax paid	(1,701)	(2,428)
Cash flows from operating activities	13,898	16,854
Cash flows from investing activities		
Payments into time deposits	-	(244)
Expenditures for purchase of property, plant and equipment	(6,556)	(5,144)
Proceeds from sale of property, plant and equipment	344	596
Expenditures for security and guarantee deposits	(475)	(603)
Proceeds from refund of security and guarantee deposits	667	568
Expenditures for acquisition of consolidated subsidiaries	(18,660)	(41,104)
Others	(513)	(1,132)
Cash flows from investing activities	(25,193)	(47,062)
Cash flows from financing activities		
Net increase (decrease) in short term borrowings	23,645	283
Proceeds from long term borrowings	11,800	29,821
Expenditures for repayment of long-term borrowings	(23,263)	(19,262)
Proceeds from issuance of bonds	488	-
Expenditures for redemption of bonds	(3,649)	(2,790)
Expenditures for repayment of lease liabilities	(7,842)	(10,826)
Dividends paid	(1,055)	(1,090)
Dividends paid to non-controlling interests	(159)	(77)
Others	(0)	(0)
Cash flows from financing activities	(35)	(3,942)
Effect of exchange rate changes on cash and cash equivalents	(82)	11
Net increase (decrease) in cash and cash equivalents	(11,412)	(34,139)
Cash and cash equivalents at beginning of period	71,537	63,191
Cash and cash equivalents at end of interim period	60,125	29,052

(6) Notes on Interim Consolidated Financial Statements

(Notes on Going Concern Assumption)

Not applicable.

(Segment Information)

(1) Reportable Segments

The Group's reportable segments are components within the Group for which separate financial information is available and which are subject to periodic review by the Board of Directors for the purpose of determining the allocation of management resources and evaluating performance.

During the first quarter of the consolidated fiscal year, we made C-United Co., Ltd. a consolidated subsidiary and added a new reportable segment.

In accordance with the above segment change, segment information for the previous interim consolidated fiscal year has been reclassified and presented according to the new reportable segment categories.

The Group primarily operates directly managed restaurants and franchise businesses. Considering the similarity of business formats and commonality of operations, the Group has designated seven segments as reportable segments: "COLOWIDE MD Co., Ltd.," "ATOM CORPORATION," "REINS international inc.," "KAPPA-CREATE CO., LTD.," "OOTOYA Holdings Co., Ltd.," "Seagrass Holdco Pty Ltd," and "C-United Co., Ltd." In addition, the operating results of the segments include 26 subsidiaries for "REINS international inc.", 5 subsidiaries for "KAPPA-CREATE CO., LTD.", 7 subsidiaries for "OOTOYA Holdings Co., Ltd.", and 48 subsidiaries for "Seagrass Holdco Pty Ltd".

COLOWIDE MD Co., Ltd. is engaged in overall merchandising, including product development, procurement, manufacturing, and distribution of various food products, etc.

ATOM CORPORATION operates directly managed restaurants such as "Steak MIYA", "NIGIRI-NO-TOKUBE", "KALUBI TAISHO," and engages in the franchise headquarters business.

REINS international inc. operates directly managed restaurants and izakaya (Japanese style pubs) such as "Gyu-Kaku", "On-Yasai", "Doma Doma", "Kamadoka", and "FRESHNESS BURGER" in Japan and overseas, and engages in the franchise headquarters business.

KAPPA-CREATE CO., LTD. operates directly managed restaurants such as "Kappa Sushi" in Japan and overseas, and engages in the delicatessen business, including sushi and prepared bread.

OOTOYA Holdings Co., Ltd. operates directly managed restaurants such as "OOTOYA Gohan-Dokoro" in Japan and overseas, and engages in the franchise headquarters business.

Seagrass Holdco Pty Ltd operates a steakhouse restaurant chain in the Oceania region and elsewhere.

C-United Co., Ltd. operates directly managed cafes of chains such as "COFFEE・KAN," "CAFFÈ VELOCE," and "CAFÉ de CRIÉ," and engages in the franchise headquarters business, as well as the retail and food ingredient wholesale businesses.

(2) Calculation Method of Revenue, Profit or Loss, and Other Items by Reportable Segments

The accounting method for reporting segments is the same as that described in "Notes on Changes in Accounting Policies."

Profit of reportable segments is based on IFRS operating profit.

Inter-segment revenue and transfers are based on prevailing market prices.

(3) Information on Revenue, Profit or Loss, and Other Items by Reportable Segments
Previous interim consolidated fiscal year (From April 1, 2025 to September 30, 2025)

(Unit: Millions of yen)

			Reportable segment						Others (Note5)	Total	Adjustments (Note6)	Amounts recorded on consolidated interim financial statements (Note7)
	COLOWIDE MD	ATOM	REINS international (Note1)	KAPPA-CREATE (Note2)	OOTOYA Holdings (Note3)	Seagrass Holdco Pty Ltd (Note4)	C-United	Total				
Revenue												
External revenue	1,458	15,010	42,682	36,695	17,712	6,762	-	120,318	21,149	141,467	-	141,467
Inter-segment revenue and transfers	47,606	-	685	354	40	-	-	48,685	1,027	49,712	(49,712)	-
Total	49,064	15,010	43,366	37,049	17,752	6,762	-	169,003	22,176	191,179	(49,712)	141,467
Segment profit (loss)	2,538	(156)	1,920	850	958	830	-	6,940	561	7,501	(2,453)	5,048
Finance income												305
Finance costs												2,120
Pre-tax interim profit												3,233
Income tax expenses												1,499
Interim profit												1,734

(Note1) “REINS international” segment includes REINS international inc. and its consolidated subsidiaries.
(Note2) “KAPPA-CREATE” segment includes KAPPA-CREATE CO., LTD. and its consolidated subsidiaries.
(Note3) “OOTOYA Holdings” segment includes OOTOYA Holdings Co., Ltd. and its consolidated subsidiaries.
(Note4) “Seagrass Holdco Pty Ltd” segment includes Seagrass Holdco Pty Ltd and its consolidated subsidiaries.
(Note5) “Others” indicate business segments not included in reportable segments as follows. Planning, operation and maintenance of IT systems and call center administration by WORLD PICOM CORPORATION, Manufacturing and sales of fresh confectionery, baked goods and chocolates (Nama-choco ganache and others) in Silsmaria Co., Ltd., Manufacture and sale of Western-style confectionery by N Baton Company, Ltd. and its consolidated subsidiaries, Administrative work at cocot Co., Ltd., Operation of restaurants and franchise business by Colowide Dining Co., Ltd., Operation of restaurants by WP Japan Co., Ltd., Operation of restaurants and franchise business by Bay Foodfactory Co., Ltd., Operation of catering service business by Nifs Co., Ltd. and its consolidated subsidiaries, Operation of catering service business by Heartful Dining Co., Ltd., FC business operation by Future Link Co., Ltd. and labor-related operations by COLOWIDE Support Center Co., Ltd.
(Note6) Adjustments arise from the elimination of inter-segment transactions. The segment profit adjustment of (2,453) million yen includes adjustments for unrealized profits and general and administrative expenses not attributable to reportable segments.
(Note7) Segment profit is reconciled with IFRS operating profit in the interim consolidated statement of income.

Interim consolidated fiscal year under review (From April 1, 2026 to September 30, 2026)

(Unit: Millions of yen)

	Reportable segment								Others (Note5)	Total	Adjustments (Note6)	Amounts recorded on consolidated interim financial statements (Note7)
	COLOWIDE MD	ATOM	REINS international (Note1)	KAPPA-CREATE (Note2)	OOTOYA Holdings (Note3)	Seagrass Holdco Pty Ltd (Note4)	C-United	Total				
Revenue												
External revenue	1,896	15,529	43,423	36,444	20,475	13,785	19,079	150,632	22,991	173,623	-	173,623
Inter-segment revenue and transfers	51,528	-	672	279	235	-	-	52,714	1,246	53,960	(53,960)	-
Total	53,424	15,529	44,095	36,723	20,710	13,785	19,079	203,347	24,237	227,584	(53,960)	173,623
Segment profit (loss)	2,628	260	1,466	(1,107)	768	1,393	1,305	6,712	686	7,398	(2,267)	5,131
Finance income												589
Finance costs												3,005
Pre-tax interim profit												2,715
Income tax expenses												1,851
Interim profit												863

(Note1) “REINS international” segment includes REINS international inc. and its consolidated subsidiaries.
(Note2) “KAPPA-CREATE” segment includes KAPPA-CREATE CO., LTD. and its consolidated subsidiaries.
(Note3) “OOTOYA Holdings” segment includes OOTOYA Holdings Co., Ltd. and its consolidated subsidiaries.
(Note4) “Seagrass Holdco Pty Ltd” segment includes Seagrass Holdco Pty Ltd and its consolidated subsidiaries.
(Note5) “Others” indicate business segments not included in reportable segments as follows. Planning, operation and maintenance of IT systems and call center administration by WORLD PICOM CORPORATION, Manufacture and sale of Western-style confectionery by N Baton Company, Ltd. and its consolidated subsidiaries, Administrative work at cocot Co., Ltd., Operation of restaurants and franchise business by Colowide Dining Co., Ltd., Operation of restaurants by WP Japan Co., Ltd., Operation of restaurants by Bay Foodfactory Co., Ltd., Operation of catering service business by Nifs Co., Ltd. and its consolidated subsidiaries, Operation of catering service business by Heartful Dining Co., Ltd., FC business operation by Future Link Co., Ltd. and labor-related operations by COLOWIDE Support Center Co., Ltd.
(Note6) Adjustments arise from the elimination of inter-segment transactions. The segment profit adjustment of (2,267) million yen includes adjustments for unrealized profits and general and administrative expenses not attributable to reportable segments.
(Note7) Segment profit is reconciled with IFRS operating profit in the interim consolidated statement of income.

(4) Information by Region

The breakdown of revenue and non-current assets by geographic region are as follows.

Previous interim consolidated fiscal year (From April 1, 2025 to September 30, 2025)

(i) External revenue

(Unit: Millions of yen)

Japan	North America	Asia	Oceania	Total
119,114	8,228	7,940	6,184	141,467

(ii) Non-current assets

(Excluding financial instruments, deferred tax assets and rights arising from insurance contracts)

(Unit: Millions of yen)

Japan	North America	Asia	Oceania	Total
187,835	20,569	4,298	8,694	221,396

Interim consolidated fiscal year under review (From April 1, 2026 to September 30, 2026)

(i) External revenue

(Unit: Millions of yen)

Japan	North America	Asia	Oceania	Total
143,641	8,217	8,926	12,839	173,623

(ii) Non-current assets

(Excluding financial instruments, deferred tax assets and rights arising from insurance contracts)

(Unit: Millions of yen)

Japan	North America	Asia	Oceania	Total
240,512	20,051	4,747	15,030	280,340

(5) Information on major customers

In the previous and current interim consolidated fiscal years, the Group has been engaged in businesses targeting general consumers, and there are no single external customers (groups) that account for 10% or more of the Group's revenue, so this information has been omitted.

(Notes on Changes in Accounting Policies)

The significant accounting policies applied in these interim consolidated financial statements are the same as those applied in the consolidated financial statements for the previous consolidated fiscal year, except as follows.

Effective from the first quarter of the consolidated fiscal year, our Group has adopted the following accounting standards.

IFRS		Summary of new/revised
IFRS 9 IFRS 7	Amendments to the Classification and Measurement of Financial Instruments	Clarification of the classification of financial assets, addition of criteria for derecognition of financial liabilities, and revisions to disclosure requirements for financial assets measured at fair value through other comprehensive income
IFRS 9 IFRS 7	Contracts Referencing Nature-Dependent Electricity	Adjustments to more accurately reflect contracts for nature-dependent electricity in the financial statements

The application of these standards has no impact on the interim consolidated financial statements.