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November 12,2026

Consolidated Financial Results for the Six Months Ended September 30, 2026 (Under Japanese GAAP)

Company name: LIFEDRINK COMPANY, INC.
Listing: Tokyo Stock Exchange
Securities code: 2585
URL: https://www.ld-company.com/
Representative: Kuniaki Okano, President and Representative Director
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Scheduled date to file semi-annual securities report : November 12,2026
Scheduled date to commence dividend payments: -
Preparation of supplementary material on financial results: Yes
Holding of financial results briefing: Yes (For institutional investors and analysts)

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

1. Consolidated financial results for the Six months ended September 30, 2026 (April 1, 2026- September 30,2026)

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

	Revenue		Operating profit		Ordinary profit		Profit attributable to owners of parent	
Six months ended	Million yen	%	Million yen	%	Million yen	%	Million yen	%
September 30, 2026	36,234	26.4	3,944	11.5	3,577	3.0	2,294	(3.0)
September 30, 2025	28,668	19.0	3,537	15.5	3,473	13.6	2,365	13.5

Note: Comprehensive income For the six months ended September 30, 2026 2,099 million yen (13.4)%
For the six months ended September 30, 2025 2,424 million yen 26.4%

	Earnings per share	Diluted earnings per share
Six months ended	Yen	Yen
September 30, 2026	44.20	44.14
September 30, 2025	45.26	45.21

(2) Consolidated financial position

	Total assets	Net assets	Equity-to-asset ratio
As of	Million yen	Million yen	%
September 30, 2026	59,220	17,851	30.1
March 31, 2026	47,063	16,449	35.0

Reference: Equity As of September 30, 2026 17,849 million yen
As of March 31, 2026 16,449 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 31,2026	Yen -	Yen 0.00	Yen -	Yen 14.00	Yen 14.00
Fiscal year ending March 31,2027	-	0.00			
Fiscal year ending March 31,2027 (Forecast)			-	15.00	15.00

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

3. Consolidated financial results forecast for the fiscal year ending March 31,2027(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

Note: Revision to the earnings the most recently announced :None

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: Yes

Newly consolidated: 6 companies.

Company names: SD Next Co., Ltd. and 5 other companies.

(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 September 30, 2026	52,329,809 shares
As of March 31, 2026	52,328,609 shares

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

As of September 30, 2026	402,776 shares
As of March 31, 2026	440,628 shares

(iii) Average number of shares during the period

Six months ended September 30, 2026	51,903,256 shares
Six months ended September 30, 2025	52,275,478 shares

Note: Second quarter financial results reports are exempt from quarterly reviews by certified public accountants or an audit firm.

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, 2026	As of September 30, 2026
Assets		
Current assets		
Cash and deposits	3,561	5,343
Electronically recorded monetary claims - operating	8	10
Accounts receivable - trade	5,942	7,014
Merchandise and finished goods	2,395	2,422
Work in process	327	317
Raw materials and supplies	1,998	2,399
Other	1,612	1,805
Allowance for doubtful accounts	(28)	(32)
Total current assets	15,817	19,281
Non-current assets		
Property, plant and equipment		
Buildings and structures, net	8,883	12,636
Machinery, equipment and vehicles, net	10,512	12,905
Land	4,026	4,034
Construction in progress	6,197	4,748
Other, net	373	1,183
Total property, plant and equipment	29,993	35,508
Intangible assets		
Goodwill	96	2,595
Other	181	770
Total intangible assets	277	3,366
Investments and other assets		
Deferred tax assets	161	361
Other	816	705
Allowance for doubtful accounts	(3)	(3)
Total investments and other assets	974	1,064
Total non-current assets	31,246	39,939
Total assets	47,063	59,220

(Million yen)

	As of March 31, 2026	As of September 30, 2026
Liabilities		
Current liabilities		
Accounts payable - trade	1,989	2,558
Short-term borrowings	10,227	11,098
Current portion of long-term borrowings	1,544	2,587
Accounts payable - other	3,274	3,157
Income taxes payable	1,078	1,376
Provision for bonuses	119	152
Other	1,050	1,157
Total current liabilities	19,284	22,088
Non-current liabilities		
Long-term borrowings	10,979	18,923
Deferred tax liabilities	84	20
Retirement benefit liability	65	75
Other	200	262
Total non-current liabilities	11,330	19,280
Total liabilities	30,614	41,369
Net assets		
Shareholders' equity		
Share capital	1,138	1,138
Capital surplus	1,322	1,264
Retained earnings	14,328	15,896
Treasury shares	(1,000)	(914)
Total shareholders' equity	15,789	17,385
Accumulated other comprehensive income		
Deferred gains or losses on hedges	658	464
Total accumulated other comprehensive income	658	464
Share acquisition rights	1	1
Total net assets	16,449	17,851
Total liabilities and net assets	47,063	59,220

(2) Quarterly Consolidated Statements of Income and Comprehensive Income

(Quarterly Consolidated Statements of Income)

For the Six months ended September 30, 2026

(Million yen)

	Six months ended September 30, 2025	Six months ended September 30, 2026
Revenue	28,668	36,234
Cost of sales	15,570	20,320
Gross profit	13,097	15,913
Selling, general and administrative expenses	9,560	11,969
Operating profit	3,537	3,944
Non-operating income		
Interest and dividend income	1	3
Compensation income	8	12
Subsidy income	16	13
Share of profit of entities accounted for using equity method	6	6
Electricity sale income	—	20
Other	10	20
Total non-operating income	43	78
Non-operating expenses		
Interest expenses	73	228
Commission expenses	27	209
Other	6	7
Total non-operating expenses	107	445
Ordinary profit	3,473	3,577
Extraordinary income		
Gain on sale of non-current assets	—	1
Subsidy income	9	—
Other	—	0
Total extraordinary income	9	1
Extraordinary losses		
Loss on retirement of non-current assets	34	25
Loss on tax purpose reduction entry of non-current assets	9	—
Other	—	0
Total extraordinary losses	44	25
Profit before income taxes	3,438	3,553
Income taxes - current	1,164	1,293
Income taxes - deferred	(91)	(34)
Total income taxes	1,072	1,259
Profit	2,365	2,294
Profit attributable to non-controlling interests	—	—
Profit attributable to owners of parent	2,365	2,294

(Quarterly Consolidated Statements of Income)
For the Six months ended September 30, 2026

(Million yen)

	Six months ended September 30, 2025	Six months ended September 30, 2026
Profit	2,365	2,294
Other comprehensive income		
Deferred gains or losses on hedges	58	(194)
Total other comprehensive income	58	(194)
Comprehensive income	2,424	2,099
Comprehensive income attributable to		
Comprehensive income attributable to owners of parent	2,424	2,099
Comprehensive income attributable to non-controlling interests	—	—

(3) Consolidated Quarterly Statements of Cash Flows

(Million yen)

	Six months ended September 30, 2025	Six months ended September 30, 2026
Cash flows from operating activities		
Profit before income taxes	3,438	3,553
Depreciation	1,065	1,489
Amortization of goodwill	5	70
Increase (decrease) in provisions	15	32
Interest expenses	73	228
Loss (gain) on sale of non-current assets	—	(1)
Loss on retirement of non-current assets	34	25
Decrease (increase) in trade receivables	(1,346)	(860)
Decrease (increase) in inventories	(227)	(186)
Increase (decrease) in trade payables	312	26
Other, net	828	1,053
Subtotal	4,201	5,431
Interest and dividends received	1	3
Interest paid	(76)	(242)
Subsidies received	15	14
Commission expenses	—	(209)
Income taxes paid	(805)	(1,040)
Net cash provided by (used in) operating activities	3,337	3,958
Cash flows from investing activities		
Purchase of property, plant and equipment	(5,459)	(7,287)
Subsidies received	9	—
Purchase of shares of subsidiaries resulting in change in scope of consolidation	—	(2,024)
Other, net	(11)	(105)
Net cash provided by (used in) investing activities	(5,460)	(9,416)
Cash flows from financing activities		
Net increase (decrease) in short-term borrowings	3,016	544
Proceeds from long-term borrowings	1,930	9,693
Repayments of long-term borrowings	(593)	(2,207)
Repayments of lease liabilities	(98)	(92)
Purchase of treasury shares	(491)	—
Dividends paid	(627)	(726)
Other, net	(12)	0
Net cash provided by (used in) financing activities	3,122	7,210
Effect of exchange rate change on cash and cash equivalents	(0)	—
Net increase (decrease) in cash and cash equivalents	999	1,751
Cash and cash equivalents at beginning of period	3,014	3,561
Cash and cash equivalents at end of period	4,013	5,313