

**KOBAYASHI PHARMACEUTICAL CO., LTD.****Summary of Financial Statements (Japanese GAAP) (Consolidated)**  
**Financial Results for the 3rd Quarter of the Fiscal Year Ending December 31, 2023**

November 7, 2023

Listed exchanges : Tokyo  
 Listed company name: Kobayashi Pharmaceutical Co., Ltd.  
 Code : 4967  
 URL : <https://www.kobayashi.co.jp/english/index.html>  
 Representative officer: Akihiro Kobayashi, President & COO  
 Contact : Yumi Nakagawa,  
 Executive Officer, General Manager, CFO Unit  
 Tel : +81-6-6222-0142  
 Expected date for submitting quarterly securities report : November 10, 2023  
 Expected date for starting payment of dividends : —  
 Preparation of supplementary documents for quarterly financial results : Yes  
 Holding of an analyst meeting for quarterly financial results : Yes (For institutional investors and analysts)

(Any fraction less than 1 million yen is rounded down to the nearest million yen.)

**1. Consolidated Results for 3rd Quarter of Fiscal Year Ending December 31, 2023**  
**(January 1, 2023 to September 30, 2023)****(1) Consolidated Operating Results (accumulation)**

(% figures represent changes from same period in previous year)

	Q3 of FY ending December 31, 2023		Q3 of FY ended December 31, 2022	
Net sales	119,115	millions of yen 4.2 %	114,279	millions of yen 6.1 %
Operating income	19,387	3.4	18,749	(3.5)
Ordinary income	20,837	2.0	20,433	(2.8)
Net income attributable to owners of the parent	15,498	6.9	14,500	(2.6)
Net income per share	203.64	yen	187.52	yen

(Note) Comprehensive income: Q3 of FY ending December 31, 2023: 23,795 million yen 19.3%  
 Q3 of FY ended December 31, 2022: 19,941 million yen 10.7%

**(2) Consolidated Financial Position**

	Q3 of FY ending December 31, 2023	As of December 31, 2022
Total assets	270,937	255,827
Net assets	214,612	197,900
Shareholders' equity ratio	79.1 %	77.3 %

(Reference) Shareholders' equity  
 Q3 of FY ending December 31, 2023: 214,207 million yen  
 FY ended December 31, 2022: 197,639 million yen

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## 2. Dividends

	FY ended December 31, 2022	FY ending December 31, 2023	FY ending December 31, 2023 (forecasts)
Dividends per share			
Q1 end	—	—	
Q2 end	38.00 yen	43.00 yen	
Q3 end	—	—	
Year-end	52.00		53.00 yen
Total	90.00		96.00

(Note) Revision of the latest dividend forecast: None

## 3. Forecasts of Consolidated Operational Results for Fiscal Year Ending December 31, 2023 (January 1, 2023 to December 31, 2023)

(% figures represent changes from previous year)			
	Full year		
Net sales	172,000 millions of yen	3.5	%
Operating income	25,500	(4.4)	
Ordinary income	26,500	(6.3)	
Net income attributable to owners of the parent	20,200	0.9	
Earnings per share	265.74 yen		

(Note) Revision of the latest forecasts of operational results: None

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## \* Notes

(1) Changes in significant subsidiaries during the period (Changes in specified subsidiaries accompanying changes of the scope of consolidation): Yes  
Excluded companies: One; (Company name) Shanghai Kobayashi Daily Chemicals Co., Ltd.

(2) Adoption of special accounting methods for preparing quarterly consolidated financial statements: None

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

① Changes in accounting policies due to revisions of accounting standards: Yes

② Changes in accounting policies other than ①: None

③ Changes in accounting estimates: None

④ Retrospective restatement: None

(Note) For details, please refer to "2. Quarterly Consolidated Financial Statements and Main Notes (3) Notes on quarterly consolidated financial statements (Changes in accounting policies)" on page 8 of the attachment.

(4) Issued shares (common shares)

① Number of shares issued at period-end (including treasury stock):

Q3 of FY ending December 31, 2023	78,050,000 shares	FY ended December 31, 2022	78,050,000 shares
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② Number of shares of treasury stock at period-end:

Q3 of FY ending December 31, 2023	1,921,986 shares	FY ended December 31, 2022	2,036,086 shares
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③ Average number of shares outstanding during period (consolidated cumulative quarters):

Q3 of FY ending December 31, 2023	76,108,370 shares	Q3 of FY ended December 31, 2022	77,323,885 shares
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\* This brief report of quarterly financial statements is not subject to audit procedures by a certified public accountant or an independent auditor.

## \* Notes on proper use of forecasts and other matters

The forward-looking statements in this document concerning forecasting of operational results, etc. are based on currently available information and assumptions considered reasonable by the Company. Actual operational results may differ significantly from these statements due to various factors. For matters concerning forecasts for operational results, please refer to "1. Qualitative Information on Quarterly Results (3) Explanation of future forecast information, such as forecast of consolidated results" on page 3 of the attachment.

(Method to obtain the supplementary documents for quarterly financial results)

The Company plans to hold a results presentation for institutional investors and securities analysts for quarterly financial results on Tuesday, November 7, 2023. It plans to post the supplementary documents for quarterly financial results to be distributed in the results presentation on its website on the date of the results presentation.

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## KOBAYASHI PHARMACEUTICAL CO., LTD.

## 1. Qualitative Information on Quarterly Results

## (1) Explanation of operational results

During the first nine-month period of the consolidated fiscal year (January 1, 2023 to September 30, 2023), economic activities resumed in many countries, and the number of people moving across countries and regions was on an upward trend along with the lessening of the number of new COVID-19 cases. However, in addition to rising geopolitical risks, there were concerns about a slowdown in consumption due to soaring raw material prices and higher energy costs. Accordingly, the outlook for the business environment surrounding the Kobayashi Pharmaceutical Group continued to remain uncertain.

Under these circumstances, the Group launched new products to meet customers' needs, strengthened its existing product lineups, and invested in businesses with high future growth potential under the brand slogan "You make a wish and we make it happen."

As a result, net sales, operating income, and ordinary income were 119,115 million yen (+4.2% year on year), 19,387 million yen (+3.4% year on year), and 20,837 million yen (+2.0% year on year), respectively, and net income attributable to owners of the parent was 15,498 million yen (+6.9% year on year).

In the past, the Kobayashi Pharmaceutical Group reported financial results for the following business segments: Domestic Business, International Business, Direct Marketing Business, and other. From the first three-month period of the current consolidated fiscal year under review, the Group decided to merge the Direct Marketing Business with the Domestic Business. In accordance with the change, it reported financial results for the following business segments: Domestic Business, International Business, and other.

Therefore, the Group reported financial results for the corresponding year-earlier period after being retrospectively restated based on the classification after the change for comparison purposes.

Business results by segment were as follows:

Domestic Business

In the Domestic Business, the Company launched 13 new products in the spring of and another 17 in the fall of the current year. The products that contributed to growth in sales were *Koecure* (Kampo, a Chinese medicine, effective for improving "hoarseness" or difficulty producing a vocal sound by relieving the inflammation of the vocal cords), *Keanabon Hitashiarai* (a daily care product that gently removes pore-clogging dirt with a stream by soaking the nose in a liquid), and *Shoshugen SAVON* (a refillable deodorizing air freshener that gives a newly washed scent).

Furthermore, demand for *Netsusama Sheet* (a cooling gel sheet for the forehead), etc. increased since the hot summer weather continued.

In addition, as the number of foreigners visiting Japan increased, demand for our products from inbound tourists rose, contributing to sales growth.

On the other hand, sales of household products as a whole decreased since sales of deodorizing air fresheners were weak due to sluggish market demand and intensifying competition in the first six-month period, although sales of deodorizing air fresheners increased in the third quarter of the current fiscal year, showing a sign of recovery these days. Sales were also slow in the Direct Marketing Business, which failed to market new products that would greatly contribute to growth in sales.

Consequently, the Company reported net sales of 94,602 million yen (+2.3% year on year) and segment income of 16,007 million yen (-3.4% year on year).

Net sales include inter-segment sales or transfers, which totaled 3,115 million yen in the first nine-month period of the previous consolidated fiscal year and 4,019 million yen in the same period of the current consolidated year.

Along with the change in the classification of businesses, the Company stated the breakdown of sales to external customers shown below after including skin care products in the Healthcare products category and putting medical body warmers in the Household products category in the Body warmers category. For comparison purposes, the Company reported sales to external customers by product category for the corresponding year-earlier period after being retrospectively restated based on the classification after the change.

## (Breakdown of sales to external customers)

	Q3 ended September 30, 2022 (January 1, 2022 to September 30, 2022)	Q3 ended September 30, 2023 (January 1, 2023 to September 30, 2023)	Change	
	Amount (millions of yen)	Amount (millions of yen)	Amount (millions of yen)	Change (%)
Healthcare products	45,021	47,472	2,450	5.4
Household products	35,588	34,875	(712)	(2.0)
<del>Body warmers</del> Skin- care	2,492	2,564	72	2.9
<del>Direct marketing</del> Body-	6,287	5,670	(617)	(9.8)

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<del>warmers</del>				
Total	89,389	90,583	1,193	1.3

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International Business

In the International Business, the Company markets body warmers, *Netsusama Sheet* (a cooling gel sheet for the forehead) and *Ammeltz* (an external anti-inflammatory), mostly in the United States, China, and Southeast Asia, and sought to expand sales by aggressively investing principally in advertising and sales promotion.

In the United States, Alva, a U.S. OTC pharmaceutical manufacturer, which experienced a dearth in stock of some products in the previous year, saw its sales increase this year in reaction to such trouble. In addition, a growth in sales due to positive foreign currency translation effects contributed to a rise in net sales.

In China, sales of body warmers were weak due to a warmer winter. However, overall sales increased in reaction to a decrease in sales due to city lockdowns in the previous year.

In Southeast Asia, demand for *Netsusama Sheet* grew as a measure to cope with high fever since the number of patients suffering from various infectious diseases, including COVID-19, influenza, and dengue fever, increased. Furthermore, positive effects of the weaker yen contributed to a growth in net sales.

As a result, net sales and segment income were 29,608 million yen (+13.8% year on year) and 2,963 million yen (+71.2% year on year), respectively.

Net sales include inter-segment sales or transfers, which totaled 1,566 million yen in the first nine-month period of the previous consolidated fiscal year and 1,528 million yen in the same period of the current year.

## (Breakdown of sales to external customers)

	Q3 ended September 30, 2022 (January 1, 2022 to September 30, 2022)	Q3 ended September 30, 2023 (January 1, 2023 to September 30, 2023)	Change	
	Amount (millions of yen)	Amount (millions of yen)	Amount (millions of yen)	Change (%)
United States	9,193	10,377	1,184	12.9
China	7,842	9,239	1,396	17.8
Southeast Asia	5,201	5,972	771	14.8
Others	2,220	2,489	268	12.1
Total	24,458	28,079	3,621	14.8

Other Businesses

Businesses in this segment include the transportation business, manufacture and sale of plastic containers, real estate management, and advertisement planning and production. The companies in this business segment operate individually on a financially independent basis, and their delivery prices of materials and services were reviewed and revised as necessary.

As a result, net sales and segment income were 5,212 million yen (+2.2% year on year) and 407 million yen (−12.0% year on year), respectively.

Net sales include inter-segment sales or transfers, which totaled 4,670 million yen in the first nine-month period of the previous consolidated fiscal year and 4,760 million yen in the same period of the current year.

## (2) Explanation of financial position

Total assets increased by 15,109 million yen from the balance as of the end of the previous consolidated fiscal year to 270,937 million yen. This was attributable mainly to a decline of 9,053 million yen in cash and deposits, an increase of 9,819 million yen in merchandise and finished goods, a rise of 9,101 million yen in construction in progress, and a growth of 5,458 million yen in investment securities.

Liabilities decreased by 1,603 million yen from the balance as of the end of the previous consolidated fiscal year to 56,324 million yen. This was attributable mainly to a fall of 1,933 million yen in accounts payable-other, a decline of 2,025 million yen in income taxes payable, and an increase of 1,736 million yen in deferred tax liabilities.

Net assets rose by 16,712 million yen from the balance as of the end of the previous consolidated fiscal year to 214,612 million yen, bringing the shareholders' equity ratio to 79.1%. This was attributable mainly to an increase of 7,460 million yen in retained earnings, a growth of 3,751 million yen in valuation difference on available-for-sale securities, and a rise of 4,379 million yen in foreign currency translation adjustment.

## (3) Explanation of future forecast information, such as forecast of consolidated results

The Group did not revise its forecast of consolidated results for the fiscal year ending December 31, 2023, which the Group announced via the Summary of Financial Statements for the Fiscal Year Ended December 31, 2022 released on February 14, 2023.

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## 2. Quarterly Consolidated Financial Statements and Main Notes

## (1) Quarterly consolidated balance sheet

(millions of yen)

	Previous consolidated fiscal year (December 31, 2022)	End of 1st nine-month period of FY ending December 202 <del>2</del> 3 (September 30, 2023)
<b>ASSETS</b>		
Current assets		
Cash and deposits	96,233	87,180
Notes and accounts receivable-trade	47,881	44,591
Short-term investment securities	8,300	8,300
Merchandise and finished goods	9,985	19,805
Work in process	1,304	1,870
Raw materials and supplies	6,389	6,766
Other	2,825	2,843
Allowance for doubtful accounts	(28)	(30)
Total current assets	172,892	171,328
Non-current assets		
Property, plant and equipment		
Buildings and structures, net	9,507	10,619
Machinery, equipment and vehicles, net	5,361	5,256
Tools, furniture and fixtures, net	1,453	1,447
Land	4,703	4,914
Leased assets, net	771	854
Construction in progress	12,982	22,083
Total property, plant and equipment	34,778	45,175
Intangible assets		
Goodwill	7,147	7,204
Trademark rights	3,274	2,952
Software	2,399	2,712
Other	485	509
Total intangible assets	13,307	13,378
Investments and other assets		
Investment securities	28,509	33,967
Long-term loans receivable	975	1,119
Deferred tax assets	1,750	2,157
Real estate for investment, net	2,707	2,686
Other	1,932	2,279
Allowance for doubtful accounts	(1,026)	(1,155)
Total investments and other assets	34,848	41,054
Total non-current assets	82,934	99,609
Total assets	255,827	270,937



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(millions of yen)

	Previous consolidated fiscal year (December 31, 2022)	End of 1st nine-month period of FY ending December 2023 (September 30, 2023)
<b>LIABILITIES</b>		
Current liabilities		
Notes and accounts payable-trade	9,051	10,264
Electronically recorded obligations-operating	9,005	9,305
Accounts payable-other	20,409	18,475
Lease obligations	261	343
Income taxes payable	3,987	1,962
Accrued consumption taxes	921	168
Provision for bonuses	2,553	1,437
Other	5,619	5,565
Total current liabilities	51,809	47,522
Non-current liabilities		
Lease obligations	531	533
Deferred tax liabilities	1,310	3,046
Net defined benefit liability	2,034	2,007
Other	2,242	3,213
Total non-current liabilities	6,118	8,801
Total liabilities	57,927	56,324
<b>NET ASSETS</b>		
Shareholders' equity		
Capital stock	3,450	3,450
Capital surplus	522	522
Retained earnings	194,285	201,746
Treasury stock	(14,482)	(13,671)
Total shareholders' equity	183,775	192,047
Accumulated other comprehensive income		
Valuation difference on available-for-sale securities	10,346	14,097
Foreign currency translation adjustment	4,352	8,731
Re-measurements of retirement benefit plans	(834)	(669)
Total accumulated other comprehensive income	13,864	22,159
Share acquisition rights	260	404
Non-controlling interests	—	1
Total net assets	197,900	214,612
Total liabilities and net assets	255,827	270,937

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(2) Quarterly consolidated statements of income and quarterly consolidated statements of comprehensive income

(Quarterly consolidated statements of income)

(For the first nine-month period of the fiscal year ending December 31, 2023)

(millions of yen)

	Nine-month period ended September 30, 2022 (January 1, 2022 to September 30, 2022)	Nine-month period ended September 30, 2023 (January 1, 2023 to September 30, 2023)
Net sales	114,279	119,115
Cost of sales	48,921	51,011
Gross profit	65,357	68,103
Selling, general and administrative expenses	46,608	48,715
Operating income	18,749	19,387
Non-operating income		
Interest income	54	168
Dividend income	251	261
Real estate rent	225	221
Foreign exchange gains	640	217
Compensation income	400	400
Other	436	466
Total non-operating income	2,007	1,735
Non-operating expenses		
Interest expenses	13	23
Rent cost of real estate	74	79
Provision of allowance for doubtful accounts	135	128
Other	100	53
Total non-operating expenses	323	285
Ordinary income	20,433	20,837
Extraordinary income		
Gain on sales of non-current assets	2	2
Gain on sale of investment securities	—	431
Other	8	—
Total extraordinary income	10	434
Extraordinary loss		
Loss on sales and retirement of non-current assets	35	36
Losses related to defective products	—	80
Other	37	15
Total extraordinary loss	72	132
Income before income taxes	20,370	21,138
Income taxes - current	5,736	5,894
Income taxes - deferred	133	(256)
Total income taxes	5,870	5,638
Net income	14,500	15,500
Net income attributable to non-controlling interests	—	1
Net income attributable to owners of the parent	14,500	15,498

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(Quarterly consolidated statements of comprehensive income)  
 (For the first nine-month period of the fiscal year ending December 31, 2023)

	(millions of yen)	
	Nine-month period ended September 30, 2022 (January 1, 2022 to September 30, 2022)	Nine-month period ended September 30, 2023 (January 1, 2023 to September 30, 2023)
Net income	14,500	15,500
Other comprehensive income		
Valuation difference on available-for-sale securities	(778)	3,751
Foreign currency translation adjustment	6,016	4,379
Adjustment for retirement benefits	203	164
Total other comprehensive income	5,441	8,295
Quarterly comprehensive income	19,941	23,795
(Comprehensive income attributable to)		
Quarterly comprehensive income attributable to owners of the parent	19,941	23,794
Comprehensive income attributable to non-controlling interests	—	1

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## (3) Notes on quarterly consolidated financial statements

(Notes on assumption of going concern)

Not applicable

(Notes on a significant change in shareholders' equity)

Not applicable

## (Changes in accounting policies)

(Application of Implementation Guidance on Accounting Standard for Fair Value Measurement)

Implementation Guidance on Accounting Standard for Fair Value Measurement (ASBJ Guidance No. 31, June 17, 2021; hereinafter "Fair Value Measurement Standard Implementation Guidance") has been applied from the beginning of the first three-month period of the consolidated fiscal year ending December 31, 2023. In accordance with the transitional treatment prescribed in Paragraph 27-2 of the Fair Value Measurement Standard Implementation Guidance, the Company has decided to apply the new accounting policies set forth by the Fair Value Measurement Standard Implementation Guidance into the future. These changes had no impact on the quarterly consolidated financial statements.

## (Segment information)

I. Nine-month period ended September 30, 202~~2~~<sup>4</sup> (January 1, 202~~2~~<sup>4</sup> to September 30, 202~~2~~<sup>4</sup>)

## 1. Information on net sales, income or loss by reportable segment

(Unit: millions of yen)

	Reportable segment			Other (Note 1)	Grand total	Adjustment (Note 2)	Figures in quarterly consolidated statements of income (Note 3)
	Domestic Business	International Business	Total				
Net sales							
Japan	89,389	—	89,389	431	89,820	—	89,820
United States	—	9,193	9,193	—	9,193	—	9,193
China	—	7,842	7,842	—	7,842	—	7,842
Southeast Asia	—	5,201	5,201	—	5,201	—	5,201
Other	—	2,220	2,220	—	2,220	—	2,220
Revenue from contracts with customers	89,389	24,458	113,848	431	114,279	—	114,279
Net sales to outside customers	89,389	24,458	113,848	431	114,279	—	114,279
Inter-segment sales or transfers	3,115	1,566	4,682	4,670	9,353	(9,353)	—
Total	92,505	26,025	118,530	5,101	123,632	(9,353)	114,279
Segment income (loss)	16,576	1,731	18,308	463	18,771	(22)	18,749

## (Notes)

1. Other represents businesses that are not included in reportable segments, such as the transportation business, manufacture and sale of plastic containers, real estate management, and advertisement planning and production.
2. Adjustments of -22 million yen in segment income (loss) are eliminations among segments.
3. Segment income (loss) is adjusted with operating income in the quarterly consolidated statements of income.

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## II. Nine-month period ended September 30, 2023 (January 1, 2023 to September 30, 2023)

## 1. Information on net sales, income or loss by reportable segment and on the breakdown of revenue

(Unit: millions of yen)

	Reportable segment			Other (Note 1)	Grand total	Adjustment (Note 2)	Figures in quarterly consolidated statements of income (Note 3)
	Domestic Business	International Business	Total				
Net sales							
Japan	90,583	—	90,583	451	91,035	—	91,035
United States	—	10,377	10,377	—	10,377	—	10,377
China	—	9,239	9,239	—	9,239	—	9,239
Southeast Asia	—	5,972	5,972	—	5,972	—	5,972
Other	—	2,489	2,489	—	2,489	—	2,489
Revenue from contracts with customers	90,583	28,079	118,663	451	119,115	—	119,115
Net sales to outside customers	90,583	28,079	118,663	451	119,115	—	119,115
Inter-segment sales or transfers	4,019	1,528	5,547	4,760	10,308	(10,308)	—
Total	94,602	29,608	124,211	5,212	129,423	(10,308)	119,115
Segment income	16,007	2,963	18,970	407	19,378	9	19,387

(Notes)

1. Other represents businesses that are not included in reportable segments, such as the transportation business, manufacture and sale of plastic containers, real estate management, and advertisement planning and production.
2. Adjustments of 9 million yen in segment income (loss) are eliminations among segments.
3. Segment income (loss) is adjusted with operating income in the quarterly consolidated statements of income.

## 2. Items concerning a change in reportable segments, etc.

In accordance with the review on the classification of its business administration, the Kobayashi Pharmaceutical Group has reduced the number of reportable segments from the following three—Domestic Business, International Business, Direct Marketing Business—into the following two—Domestic Business and International Business—after merging the Direct Marketing Business with the Domestic Business from the first three-month period of the current consolidated fiscal year under review.

Accordingly, the Group reported financial results for reportable segments for the year-earlier nine-month period after being retrospectively restated based on the classification after the change.

(Matters concerning revenue recognition)

Information on the breakdown of revenue from contracts with customers is as provided in “Notes on quarterly consolidated financial statements (Segment information, etc.).”

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## (Significant subsequent events)

### Business combination through acquisition

With the aim to develop and expand the business of supplements and non-prescription drugs in North America, Kobayashi Healthcare International, Inc., the Company's consolidated subsidiary, acquired the entire equity interest in Focus Consumer Healthcare, LLC (hereinafter "Focus"), making the firm its wholly owned subsidiary on October 6, 2023.

### 1. Overview of business combination

#### (1) Name and business of the acquired entity

Name of the acquired entity: Focus Consumer Healthcare, LLC

Business: Manufacture and sales of supplements and non-prescription drugs

#### (2) Principal reasons for implementing the business combination

Focus sells niche brands of supplements and non-prescription drugs, including a garlic supplement, a pain reliever for period cramps, and a drug to protect against labial herpes, via drugstores and supermarkets throughout the U.S.

The Kobayashi Pharmaceutical Group has regarded the International Business as a growth business and has already established local subsidiaries in the U.S., the U.K., China, and the Asian region to expand its business. In the U.S., the Group made local subsidiaries its subsidiary, including Berlin Industries, Inc. in 2016 and Alva-Amco Pharmacal Companies, Inc. (now Alva-Amco Pharmacal Companies, LLC) in 2020, to develop the non-prescription drug business in addition to household products, such as body warmers, a cooling gel sheet for the forehead, and lens cleaners. Making Focus its wholly owned subsidiary, the Kobayashi Pharmaceutical Group will combine Focus's supplement brand that focuses on garlic and medicine brands for women and Kobayashi's functional materials, prescription know-how, and marketing capability, and it aims not only to establish a supplement business but also to further expand the non-prescription drug business in North America.

#### (3) Date of the business combination

October 6, 2023

#### (4) Legal form of the business combination

Acquisition of shares with cash

#### (5) Name of the acquired entity after the business combination

The name of the acquired entity will not change.

#### (6) Ratio of voting rights to be acquired

100%

#### (7) Principal evidence supporting acquisition decision

Kobayashi Healthcare International, Inc., the Company's consolidated subsidiary, acquired all of the shares of Focus with cash.

#### (8) Acquisition cost of the acquired entity and breakdown by type of consideration

Consideration for the acquisition	Cash	US\$75 million
Acquisition cost		US\$75 million

There is a possibility that the consideration for the acquisition will be adjusted.

### 2. Details and amounts of main acquisition-related costs

Not determined at the present time.

### 3. Amount, reason for recognition, method, and period of amortization of goodwill

Not determined at the present time.

### 4. Amounts and principal breakdown of assets received and liabilities assumed on the date of the business combination

Not determined at the present time.