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April 8, 2026

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Announcement on Differences from the Earnings Forecast for the Second Quarter (Interim Period) of the Fiscal Year Ending August 31, 2026, and Revisions to the Full-year Earnings Forecast

The Company announces differences between the earnings forecast, which was announced on October 15, 2025, and the actual results, which were announced today, for the second quarter (interim period) of the fiscal year ending August 31, 2026, as follows.

We also announce revisions to the full-year earnings forecast for the fiscal year ending August 31, 2026, as follows, taking into account the recent trend in business results.

Particulars

1. Differences between earnings forecast and actual results for the second quarter (interim period) of the fiscal year ending August 31, 2026

(September 1, 2025, to February 28, 2026)

(Consolidated)

(Unit: million yen, %)

	Net sales	Operating income	Ordinary income	Interim net profit attributable to owners of parent	Interim net income per share
Forecast previously announced (A)	132,200	7,800	7,300	4,900	99.77 yen
Actual figures (B)	142,854	8,654	8,832	5,635	114.72 yen
Changes (B)-(A)	10,654	854	1,532	735	—
Percentage changes (%)	8.1	11.0	21.0	15.0	—
(Reference) Previous period actuals – 2Q (FY ended August 31, 2025)	121,572	6,185	6,478	4,669	95.07 yen

(Non-consolidated)

(Unit: million yen, %)

	Net sales	Ordinary income	Interim net income	Interim net income per share
Forecast previously announced (A)	88,200	3,700	2,300	46.83 yen
Actual figures (B)	96,124	4,910	3,093	62.97 yen
Changes (B)-(A)	7,924	1,210	793	—
Percentage changes (%)	9.0	32.7	34.5	—
(Reference) Previous period actuals – 2Q (FY ended August 31, 2025)	79,814	1,653	925	18.85 yen

2. Reasons for the accrual of differences

(Consolidated)

Differences from the previous forecast were due to non-consolidated business results.

(Non-consolidated)

Net sales were above the previous forecast because measures for the menu and the effect of the use of DX resulted in a continued upward tendency of the number of customers and average spending per customer on a like-for-like basis. The net sales increase resulted in operating income, ordinary income, and interim net income exceeding the previous forecast mainly because of increased productivity and improved selling, general, and administrative expense percentage.

3. Revisions to the Full-year Earnings Forecast for the Fiscal Year Ending August 31, 2026 (September 1, 2025, to August 31, 2026)

(Consolidated)

(Unit: million yen, %)

	Net sales	Operating income	Ordinary income	Net profit attributable to owners of parent	Net income per share
Forecast previously announced (A)	276,300	19,000	18,700	12,400	252.63 yen
Revised forecast (B)	297,000	18,200	18,300	11,800	240.40 yen
Changes (B)-(A)	20,700	△800	△400	△600	—
Percentage changes (%)	7.5	△4.2	△2.1	△4.8	—
(Reference) Previous period actuals (FY ended August 31, 2025)	256,714	15,499	15,805	11,164	227.46 yen

(Non-consolidated)

(Unit: million yen, %)

	Net sales	Ordinary income	Net income	Net income per share
Forecast previously announced (A)	186,000	12,700	8,600	175.21 yen
Revised forecast (B)	204,000	14,800	10,500	213.92 yen
Changes (B)-(A)	18,000	2,100	1,900	—
Percentage changes (%)	9.7	16.5	22.1	—
(Reference) Previous period actuals (FY ended August 31, 2025)	172,908	9,886	7,397	150.71 yen

4. Reasons for revisions

(Consolidated)

Operating income, ordinary income, and net profit attributable to owners of the parent are expected to be below the previous forecast because of revisions to the non-consolidated earnings forecast.

(Non-consolidated)

Net sales are expected to be above the previous forecast due to the expectation that measures for the menu and the effect of the use of DX result in a continuing upward tendency of the number of customers and the average spending per customer on a like-for-like basis. For the first half, however, the gross margin percentage was 53.0%, 1.3 percentage points below the previous forecast, because we experienced the effect of increased ingredient prices, including the surge in the price of rice. Also, for the second half, it is expected that we will continuously experience the effect, and the gross margin percentage forecast for the second half and the full-year forecast have been revised to 52.3% and 52.6%, respectively (55.5% and 54.9% in the previous second half and full-year forecasts). From the above, operating income is expected to be below the previous forecast. Ordinary income and net income are expected to be above the previous forecast because of revised dividends from subsidiaries.

*The above-mentioned earnings forecast is based on information available as of the announcement date hereof, and actual business results may differ from the forecast due to a variety of factors in the future.