



Consolidated Financial Results for the Nine Months Ended May 31, 2025 [Japanese GAAP]

July 9, 2025

Company name: SAIZERIYA CO.,LTD.

Listing: Tokyo Stock Exchange

Securities code: 7581

URL: <https://www.saizeriya.co.jp>

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PRESIDENT

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Scheduled date to commence dividend payments: -

Preparation of supplementary material on financial results: None

Holding of financial results briefing: None

(Yen amounts are rounded down to millions, unless otherwise noted.)

1. Consolidated Financial Results for the Nine Months Ended May 31, 2025 (September 1, 2024 to May 31, 2025)

(1) Consolidated Operating Results

(Percentages indicate year-on-year changes.)

	Net sales		Operating profit		Ordinary profit		Profit attributable to owners of parent	
Nine months ended	Millions of yen	%	Millions of yen	%	Millions of yen	%	Millions of yen	%
May 31, 2025	188,339	15.4	10,608	5.4	10,894	3.1	7,784	50.4
May 31, 2024	163,270	23.6	10,065	182.0	10,571	167.8	5,176	94.9

(Note) Comprehensive income: Nine months ended May 31, 2025: ¥ 4,559 million [(41.0) %]
 Nine months ended May 31, 2024: ¥ 7,721 million [509.8 %]

	Basic earnings per share	Diluted earnings per share
Nine months ended	Yen	Yen
May 31, 2025	158.58	157.71
May 31, 2024	105.67	104.74

(2) Consolidated Financial Position

	Total assets	Net assets	Capital adequacy ratio	Net assets per share
As of	Millions of yen	Millions of yen	%	Yen
May 31, 2025	175,520	113,847	64.5	2,308.97
August 31, 2024	168,136	110,803	65.6	2,246.30

(Reference) Equity: As of May 31, 2025: ¥ 113,281 million
 As of August 31, 2024: ¥ 110,317 million

2. Dividends

	Annual dividends				
	1st quarter-end	2nd quarter-end	3rd quarter-end	Year-end	Total
	Yen	Yen	Yen	Yen	Yen
Fiscal year ended August 31, 2024	-	0.00	-	25.00	25.00
Fiscal year ending August 31, 2025	-	0.00	-		
Fiscal year ending August 31, 2025 (Forecast)				30.00	30.00

(Note) Revision to the forecast for dividends announced most recently: Yes

(Note) Breakdown of the 3rd quarter dividend for the fiscal year ending August 31, 2025 :

Commemorative dividend - Yen

Special dividend - Yen

3. Consolidated Financial Results Forecast for the Fiscal Year Ending August 31, 2025 (September 1, 2024 to August 31, 2025)

(Percentages indicate year-on-year changes.)

	Net sales		Operating profit		Ordinary profit		Profit attributable to owners of parent		Basic earnings per share
	Millions of yen	%	Millions of yen	%	Millions of yen	%	Millions of yen	%	Yen
Full year	258,700	15.2	15,500	4.3	15,700	0.7	10,300	26.4	210.15

(Note) Revision to the financial results forecast announced most recently: None

* Notes:

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

Newly included: - (Company name:)

Excluded: - (Company name:)

(2) Adoption of accounting treatment specific to the preparation of quarterly consolidated financial statements: None

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

1) Changes in accounting policies due to revisions to accounting standards and other regulations: Yes

2) Changes in accounting policies due to other reasons: None

3) Changes in accounting estimates: None

4) Restatement: None

(4) Number of issued shares (common shares)

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

May 31, 2025: 52,272,342 shares

August 31, 2024: 52,272,342 shares

2) Number of treasury shares at the end of the period:

May 31, 2025: 3,210,912 shares

August 31, 2024: 3,161,500 shares

3) Average number of shares outstanding during the period:

Nine months ended May 31, 2025: 49,089,594 shares

Nine months ended May 31, 2024: 48,993,198 shares

* Review of the Japanese-language originals of the attached consolidated quarterly financial statements by certified public accountants or an audit firm: Yes(voluntary)

* Proper use of earnings forecasts, and other special matters

The financial forecasts and other forward-looking statements contained herein are based on currently available information and certain assumptions considered by the Company to be reasonable. Actual financial results may differ materially due to various factors.

Quarterly Consolidated Financial Statements and Primary Notes
Quarterly Consolidated Balance Sheet

(Millions of yen)

	As of August 31, 2024	As of May 31, 2025
Assets		
Current assets		
Cash and deposits	71,949	67,776
Accounts receivable - trade	2,196	2,691
Accounts receivable-tenants	3,224	3,320
Merchandise and finished goods	14,206	14,902
Raw materials and supplies	1,637	1,588
Other	4,944	4,542
Total current assets	98,158	94,822
Non-current assets		
Property, plant and equipment		
Buildings and structures, net	25,562	28,932
Machinery, equipment and vehicles, net	1,269	2,300
Tools, furniture and fixtures, net	4,727	6,741
Land	6,844	6,822
Leased assets, net	38	31
Rights of use assets	15,694	17,816
Construction in progress	1,635	3,470
Total property, plant and equipment	55,772	66,116
Intangible assets	578	558
Investments and other assets		
Leasehold and guarantee deposits	10,756	11,236
Cooperative advances for construction	20	15
Deferred tax assets	2,723	2,644
Other	136	137
Allowance for doubtful accounts	(11)	(11)
Total investments and other assets	13,626	14,022
Total non-current assets	69,977	80,698
Total assets	168,136	175,520

(Millions of yen)

	As of August 31, 2024	As of May 31, 2025
Liabilities		
Current liabilities		
Accounts payable - trade	9,592	10,709
Lease liabilities	7,544	8,004
Income taxes payable	2,625	2,186
Provision for bonuses	1,952	2,405
Asset retirement obligations	259	220
Other	10,670	11,725
Total current liabilities	32,644	35,251
Non-current liabilities		
Long-term borrowings	6,000	6,000
Provision for share awards	1,439	1,539
Lease liabilities	9,132	10,567
Deferred tax liabilities	9	-
Asset retirement obligations	8,006	8,213
Other	98	101
Total non-current liabilities	24,688	26,421
Total liabilities	57,332	61,673
Net assets		
Shareholders' equity		
Share capital	8,612	8,612
Capital surplus	11,658	11,886
Retained earnings	84,811	91,352
Treasury shares	(7,590)	(8,170)
Total shareholders' equity	97,492	103,681
Accumulated other comprehensive income		
Foreign currency translation adjustment	12,825	9,599
Total accumulated other comprehensive income	12,825	9,599
Share acquisition rights	486	565
Total net assets	110,803	113,847
Total liabilities and net assets	168,136	175,520

Quarterly Consolidated Statements of Income and Comprehensive Income

Quarterly Consolidated Statement of Income

For the nine months ended May 31, 2025

(Millions of yen)

	For the nine months ended May 31, 2024	For the nine months ended May 31, 2025
Net sales	163,270	188,339
Cost of sales	67,236	79,053
Gross profit	96,033	109,285
Selling, general and administrative expenses	85,968	98,676
Operating profit	10,065	10,608
Non-operating income		
Interest income	688	553
Foreign exchange gains	122	29
Income insurance	1	12
Subsidy income	94	131
Other	75	141
Total non-operating income	981	868
Non-operating expenses		
Interest expenses	421	530
Commission for purchase of treasury shares	4	6
Other	49	46
Total non-operating expenses	476	583
Ordinary profit	10,571	10,894
Extraordinary income		
Gain on sale of non-current assets	-	567
Proceeds from the compensation	78	10
Gain on reversal of share acquisition rights	41	49
Total extraordinary income	120	628
Extraordinary losses		
Impairment losses	209	192
Loss on retirement of non-current assets	154	69
Store closure loss	102	50
Other	6	-
Total extraordinary losses	473	312
Profit before income taxes	10,218	11,209
Income taxes - current	2,654	3,414
Income taxes - deferred	2,386	10
Total income taxes	5,041	3,425
Profit	5,176	7,784
Profit attributable to owners of parent	5,176	7,784

Quarterly Consolidated Statement of Comprehensive Income
For the nine months ended May 31, 2025

(Millions of yen)

	For the nine months ended May 31, 2024	For the nine months ended May 31, 2025
Profit	5,176	7,784
Other comprehensive income		
Foreign currency translation adjustment	2,544	(3,225)
Total other comprehensive income	2,544	(3,225)
Comprehensive income	7,721	4,559
Comprehensive income attributable to		
Comprehensive income attributable to owners of parent	7,721	4,559
Comprehensive income attributable to non-controlling interests	-	-