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January 14, 2026

Consolidated Financial Results for the Three Months Ended November 30,2025(Under Japanese GAAP)



Company name: SAIZERIYA CO.,LTD.

Listing: Tokyo Stock Exchange

Securities code: 7581

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

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Scheduled date to commence dividend payments: -

Preparation of supplementary material on financial results: None

Holding of financial results briefing: None

PRESIDENT

Executive Officer General Manager, Financial Dept.

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

1. Consolidated financial results for the three months ended November 30, 2025 (from September 1, 2025 to November 30, 2025)

(1) Consolidated operating results (cumulative)

(Percentages indicate year-on-year changes.)

| | Net sales | | Operating profit | | Ordinary profit | | Profit attributable to owners of parent | |
|--------------------------------------|-----------------|------|------------------|------|-----------------|------|---|-------|
| | Millions of yen | % | Millions of yen | % | Millions of yen | % | Millions of yen | % |
| Three months ended November 30, 2025 | 70,285 | 14.7 | 4,660 | 18.9 | 4,735 | 16.6 | 3,091 | 16.4 |
| November 30, 2024 | 61,275 | 16.4 | 3,918 | 13.3 | 4,062 | 8.0 | 2,655 | (1.7) |

Note: Comprehensive income For the three months ended November 30, 2025: ¥ 5,068 million [-%]
For the three months ended November 30, 2024: ¥ (455) million [-%]

| | Basic earnings per share | Diluted earnings per share |
|--------------------------------------|--------------------------|----------------------------|
| | Yen | Yen |
| Three months ended November 30, 2025 | 62.95 | 62.67 |
| November 30, 2024 | 54.06 | 53.70 |

(2) Consolidated financial position

| | Total assets | Net assets | Equity-to-asset ratio | Net assets per share |
|-------------------------|-----------------|-----------------|-----------------------|----------------------|
| | Millions of yen | Millions of yen | % | Yen |
| As of November 30, 2025 | 186,536 | 120,908 | 64.5 | 2,447.15 |
| August 31, 2025 | 179,446 | 117,157 | 65.0 | 2,373.55 |

Reference: Equity

As of November 30, 2025: ¥ 120,262 million
As of August 31, 2025: ¥ 116,551 million

2. Cash dividends

| | Annual dividends per share | | | | |
|---|----------------------------|--------------------|-------------------|-----------------|-------|
| | First quarter-end | Second quarter-end | Third quarter-end | Fiscal year-end | Total |
| | Yen | Yen | Yen | Yen | Yen |
| Fiscal year ended August 31, 2025 | - | 0.00 | - | 30.00 | 30.00 |
| Fiscal year ending August 31, 2026 | - | | | | |
| Fiscal year ending August 31, 2026 (Forecast) | | 0.00 | - | 30.00 | 30.00 |

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

Note: Breakdown of the first quarter dividend for the fiscal year ending August 31, 2026 :

Commemorative dividend - yen
Special dividend - yen

3. Consolidated financial result forecasts for the fiscal year ending August 31, 2026 (from September 1, 2025 to August 31, 2026)

(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 |
| Six months ending February 28, 2026 | 132,200 | 8.7 | 7,800 | 26.1 | 7,300 | 12.7 | 4,900 | 4.9 | 99.77 |
| Full year | 276,300 | 7.6 | 19,000 | 22.6 | 18,700 | 18.3 | 12,400 | 11.1 | 252.63 |

Note: Revisions to the financial result forecast most recently announced: None

* Notes

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

Newly included: - companies()
Excluded: - companies()

(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

- (i) Changes in accounting policies due to revisions to accounting standards and other regulations: None
- (ii) Changes in accounting policies due to other reasons: None
- (iii) Changes in accounting estimates: None
- (iv) Restatement: None

(4) Number of issued shares (common shares)

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

| | |
|-------------------------|-------------------|
| As of November 30, 2025 | 52,272,342 shares |
| As of August 31, 2025 | 52,272,342 shares |

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

| | |
|-------------------------|------------------|
| As of November 30, 2025 | 3,128,351 shares |
| As of August 31, 2025 | 3,167,912 shares |

(iii) Average number of shares outstanding during the period (cumulative from the beginning of the fiscal year)

| | |
|--------------------------------------|-------------------|
| Three months ended November 30, 2025 | 49,110,350 shares |
| Three months ended November 30, 2024 | 49,116,422 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, 2025 | As of November 30, 2025 |
|--|-----------------------|-------------------------|
| Assets | | |
| Current assets | | |
| Cash and deposits | 67,152 | 66,805 |
| Accounts receivable - trade | 3,098 | 3,087 |
| Accounts receivable-tenants | 4,009 | 3,577 |
| Merchandise and finished goods | 15,011 | 16,473 |
| Raw materials and supplies | 1,876 | 2,450 |
| Other | 5,316 | 5,683 |
| Total current assets | 96,465 | 98,077 |
| Non-current assets | | |
| Property, plant and equipment | | |
| Buildings and structures, net | 29,039 | 30,363 |
| Machinery, equipment and vehicles, net | 2,375 | 2,328 |
| Tools, furniture and fixtures, net | 7,095 | 7,937 |
| Land | 6,830 | 6,843 |
| Leased assets, net | 28 | 26 |
| Rights of use assets | 18,308 | 20,283 |
| Construction in progress | 4,784 | 5,903 |
| Total property, plant and equipment | 68,462 | 73,686 |
| Intangible assets | 538 | 544 |
| Investments and other assets | | |
| Leasehold and guarantee deposits | 11,259 | 11,602 |
| Cooperative advances for construction | 13 | 12 |
| Long-term loans receivable | 30 | 30 |
| Deferred tax assets | 2,540 | 2,477 |
| Other | 148 | 118 |
| Allowance for doubtful accounts | (11) | (11) |
| Total investments and other assets | 13,979 | 14,228 |
| Total non-current assets | 82,980 | 88,459 |
| Total assets | 179,446 | 186,536 |

(Millions of yen)

| | As of August 31, 2025 | As of November 30, 2025 |
|--|-----------------------|-------------------------|
| Liabilities | | |
| Current liabilities | | |
| Accounts payable - trade | 10,427 | 10,979 |
| Lease liabilities | 8,154 | 8,753 |
| Income taxes payable | 2,808 | 2,217 |
| Provision for bonuses | 2,109 | 3,171 |
| Asset retirement obligations | 216 | 251 |
| Other | 11,603 | 11,969 |
| Total current liabilities | 35,319 | 37,342 |
| Non-current liabilities | | |
| Long-term borrowings | 6,000 | 6,000 |
| Provision for share awards | 1,582 | 1,617 |
| Lease liabilities | 11,052 | 12,176 |
| Asset retirement obligations | 8,235 | 8,375 |
| Other | 99 | 115 |
| Total non-current liabilities | 26,969 | 28,285 |
| Total liabilities | 62,289 | 65,628 |
| Net assets | | |
| Shareholders' equity | | |
| Share capital | 8,612 | 8,612 |
| Capital surplus | 11,932 | 11,965 |
| Retained earnings | 94,733 | 96,334 |
| Treasury shares | (8,062) | (7,962) |
| Total shareholders' equity | 107,215 | 108,948 |
| Accumulated other comprehensive income | | |
| Foreign currency translation adjustment | 9,336 | 11,313 |
| Total accumulated other comprehensive income | 9,336 | 11,313 |
| Share acquisition rights | 605 | 645 |
| Total net assets | 117,157 | 120,908 |
| Total liabilities and net assets | 179,446 | 186,536 |

Quarterly Consolidated Statements of Income and Comprehensive Income
Quarterly Consolidated Statement of Income
For the Three-Month Period

(Millions of yen)

| | For the three months ended November 30, 2024 | For the three months ended November 30, 2025 |
|--|---|---|
| Net sales | 61,275 | 70,285 |
| Cost of sales | 25,573 | 29,728 |
| Gross profit | 35,701 | 40,556 |
| Selling, general and administrative expenses | 31,783 | 35,896 |
| Operating profit | 3,918 | 4,660 |
| Non-operating income | | |
| Interest income | 189 | 136 |
| Foreign exchange gains | 48 | 87 |
| Income insurance | 4 | 4 |
| Subsidy income | 35 | 10 |
| Other | 44 | 53 |
| Total non-operating income | 322 | 292 |
| Non-operating expenses | | |
| Interest expenses | 167 | 192 |
| Other | 11 | 24 |
| Total non-operating expenses | 178 | 217 |
| Ordinary profit | 4,062 | 4,735 |
| Extraordinary income | | |
| Gain on sale of non-current assets | 86 | - |
| Gain on reversal of share acquisition rights | 0 | 0 |
| Total extraordinary income | 87 | 0 |
| Extraordinary losses | | |
| Impairment losses | 142 | 38 |
| Loss on retirement of non-current assets | 27 | 58 |
| Store closure loss | 71 | 15 |
| Total extraordinary losses | 241 | 111 |
| Profit before income taxes | 3,907 | 4,624 |
| Income taxes - current | 1,146 | 1,433 |
| Income taxes - deferred | 106 | 99 |
| Total income taxes | 1,252 | 1,532 |
| Profit | 2,655 | 3,091 |
| Profit attributable to owners of parent | 2,655 | 3,091 |

Quarterly Consolidated Statement of Comprehensive Income
For the Three-Month Period

(Millions of yen)

| | For the three months ended November 30, 2024 | For the three months ended November 30, 2025 |
|--|---|---|
| Profit | 2,655 | 3,091 |
| Other comprehensive income | | |
| Foreign currency translation adjustment | (3,110) | 1,977 |
| Total other comprehensive income | (3,110) | 1,977 |
| Comprehensive income | (455) | 5,068 |
| Comprehensive income attributable to | | |
| Comprehensive income attributable to owners of parent | (455) | 5,068 |
| Comprehensive income attributable to non-controlling interests | - | - |