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October 14, 2026

Consolidated Financial Results for the Fiscal Year Ended August 31, 2026 (Under Japanese GAAP)



Company name: SAIZERIYA CO.,LTD.

Listing: Tokyo Stock Exchange

Securities code: 7581

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

Representative: HIDEHARU MATSUTANI

PRESIDENT

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Executive Officer General Manager, Financial Dept.

Telephone: +81-48-991-9611

Scheduled date of annual general meeting of shareholders: November 27, 2026

Scheduled date to commence dividend payments: November 30, 2026

Scheduled date to file annual securities report: November 26, 2026

Preparation of supplementary material on financial results: None

Holding of financial results briefing: Yes

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

1. Consolidated financial results for the fiscal year ended August 31, 2026 (from September 1, 2025 to August 31, 2026)

(1) Consolidated operating results

(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	%
Fiscal year ended August 31, 2026	301,483	17.4	16,419	5.9	16,830	6.5	11,046	(1.1)
August 31, 2025	256,714	14.3	15,499	4.3	15,805	1.4	11,164	37.0

Note: Comprehensive income For the fiscal year ended August 31, 2026: ¥ 19,478 million [153.8%]
For the fiscal year ended August 31, 2025: ¥ 7,676 million [(36.6)%]

	Basic earnings per share	Diluted earnings per share	Rate of return on equity	Ordinary profit to total assets ratio	Operating profit to net sales ratio
	Yen	Yen	%	%	%
Fiscal year ended August 31, 2026	224.81	223.87	8.8	8.6	5.4
August 31, 2025	227.46	226.25	9.8	9.1	6.0

Reference: Share of profit (loss) of entities accounted for using equity method

For the fiscal year ended August 31, 2026: ¥ - million

For the fiscal year ended August 31, 2025: ¥ - million

(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 August 31, 2026	210,126	135,552	64.2	2,738.54
August 31, 2025	179,446	117,157	65.0	2,373.55

Reference: Equity

As of August 31, 2026: ¥ 134,852 million

As of August 31, 2025: ¥ 116,551 million

(3) Consolidated cash flows

	Cash flows from operating activities	Cash flows from investing activities	Cash flows from financing activities	Cash and cash equivalents at end of period
	Millions of yen	Millions of yen	Millions of yen	Millions of yen
Fiscal year ended August 31, 2026	28,608	(22,335)	(11,273)	67,651
August 31, 2025	26,280	(18,741)	(10,052)	67,152

2. Cash dividends

	Annual dividends per share					Total cash dividends (Total)	Payout ratio (Consolidated)	Ratio of dividends to net assets (Consolidated)
	First quarter-end	Second quarter-end	Third quarter-end	Fiscal year-end	Total			
	Yen	Yen	Yen	Yen	Yen	Millions of yen	%	%
Fiscal year ended August 31, 2025	-	0.00	-	30.00	30.00	1,490	13.4	1.3
Fiscal year ended August 31, 2026	-	0.00	-	35.00	35.00	1,743	15.8	1.4
Fiscal year ending August 31, 2027 (Forecast)	-	0.00	-	35.00	35.00		-	

Note: Breakdown of the year-end dividend for the fiscal year ended August 31, 2026 :

Commemorative dividend	- yen
Special dividend	- yen

3. Consolidated financial result forecasts for the fiscal year ending August 31, 2027 (from September 1, 2026 to August 31, 2027)

(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, 2027	161,700	13.2	8,600	(0.6)	8,300	(6.0)	5,100	(9.5)	103.82
Full year	333,700	10.7	21,200	29.1	20,800	23.6	13,400	21.3	272.70

* Notes

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

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

(2) 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

(3) Number of issued shares (common shares)

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

As of August 31, 2026	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 August 31, 2026	3,030,095 shares
As of August 31, 2025	3,167,912 shares

(iii) Average number of shares outstanding during the period

Fiscal Year ended August 31, 2026	49,137,458 shares
Fiscal Year ended August 31, 2025	49,084,100 shares

[Reference] Overview of non-consolidated financial results

1. Non-consolidated financial results for the fiscal year ended August 31, 2026 (from September 1, 2025 to August 31, 2026)

(1) Non-consolidated operating results

(Percentages indicate year-on-year changes.)

	Net sales		Operating profit		Ordinary profit		Profit	
	Millions of yen	%	Millions of yen	%	Millions of yen	%	Millions of yen	%
Fiscal year ended August 31, 2026	203,336	17.6	6,009	19.4	13,552	37.1	10,240	38.4
August 31, 2025	172,908	18.1	5,033	83.9	9,886	(37.6)	7,397	(41.4)

	Basic earnings per share	Diluted earnings per share
	Yen	Yen
Fiscal year ended August 31, 2026	208.40	207.53
August 31, 2025	150.71	149.91

(2) Non-consolidated financial position

	Total assets	Net assets	Equity-to-asset ratio	Net assets per share
	Millions of yen	Millions of yen	%	Yen
As of August 31, 2026	132,455	92,640	69.4	1,867.11
August 31, 2025	118,563	83,483	69.9	1,687.80

Reference: Equity

As of August 31, 2026: ¥ 91,940 million

As of August 31, 2025: ¥ 82,878 million

2. Non-consolidated financial result forecasts for the fiscal year ending August 31, 2027 (from September 1, 2026 to August 31, 2027)

(Percentages indicate year-on-year changes.)

	Net sales		Ordinary profit		Profit		Basic earnings per share
	Millions of yen	%	Millions of yen	%	Millions of yen	%	Yen
Six months ending February 28, 2027	104,400	8.6	5,000	1.8	3,000	(3.0)	61.07
Full year	218,000	7.2	16,200	19.5	10,800	5.5	219.79

* Financial results reports are exempt from audit conducted by certified public accountants or an audit firm.

* Proper use of earnings forecasts, and other special matters

Consolidated Financial Statements and Primary Notes

Consolidated Balance Sheet

(Millions of yen)

	As of August 31, 2025	As of August 31, 2026
Assets		
Current assets		
Cash and deposits	67,152	67,651
Accounts receivable - trade	3,098	3,610
Accounts receivable-tenants	4,009	3,286
Merchandise and finished goods	15,011	22,440
Raw materials and supplies	1,876	2,538
Other	5,316	7,486
Total current assets	96,465	107,013
Non-current assets		
Property, plant and equipment		
Buildings and structures, net	29,039	36,481
Machinery, equipment and vehicles, net	2,375	6,227
Tools, furniture and fixtures, net	7,095	8,784
Land	6,830	6,869
Leased assets, net	28	19
Right-of-use assets, net	18,308	22,538
Construction in progress	4,784	6,342
Total property, plant and equipment	68,462	87,263
Intangible assets	538	859
Investments and other assets		
Leasehold and guarantee deposits	11,259	12,340
Construction assistance fund receivables	13	8
Long-term loans receivable	30	20
Deferred tax assets	2,540	2,490
Other	148	142
Allowance for doubtful accounts	(11)	(12)
Total investments and other assets	13,979	14,990
Total non-current assets	82,980	103,113
Total assets	179,446	210,126

(Millions of yen)

	As of August 31, 2025	As of August 31, 2026
Liabilities		
Current liabilities		
Accounts payable - trade	10,427	14,357
Current portion of long-term borrowings	-	6,000
Lease liabilities	8,154	10,248
Income taxes payable	2,808	2,833
Provision for bonuses	2,109	2,073
Asset retirement obligations	216	223
Other	11,603	14,449
Total current liabilities	35,319	50,185
Non-current liabilities		
Long-term borrowings	6,000	-
Provision for share awards	1,582	1,756
Lease liabilities	11,052	13,273
Asset retirement obligations	8,235	9,252
Other	99	106
Total non-current liabilities	26,969	24,388
Total liabilities	62,289	74,574
Net assets		
Shareholders' equity		
Share capital	8,612	8,612
Capital surplus	11,932	12,476
Retained earnings	94,733	104,288
Treasury shares	(8,062)	(8,294)
Total shareholders' equity	107,215	117,083
Accumulated other comprehensive income		
Foreign currency translation adjustment	9,336	17,768
Total accumulated other comprehensive income	9,336	17,768
Share acquisition rights	605	700
Total net assets	117,157	135,552
Total liabilities and net assets	179,446	210,126

Consolidated Statements of Income and Comprehensive Income
Consolidated Statement of Income

(Millions of yen)

	For the fiscal year ended August 31, 2025	For the fiscal year ended August 31, 2026
Net sales	256,714	301,483
Cost of sales	107,631	131,693
Gross profit	149,082	169,790
Selling, general and administrative expenses	133,583	153,371
Operating profit	15,499	16,419
Non-operating income		
Interest income	716	603
Foreign exchange gains	-	155
Income insurance	15	14
Subsidy income	186	216
Other	181	302
Total non-operating income	1,099	1,292
Non-operating expenses		
Interest expenses	717	797
Foreign exchange losses	17	-
Commission for purchase of treasury shares	6	5
Other	52	78
Total non-operating expenses	793	881
Ordinary profit	15,805	16,830
Extraordinary income		
Gain on sale of non-current assets	581	15
Proceeds from the compensation	10	53
Gain on reversal of share acquisition rights	50	47
Total extraordinary income	642	116
Extraordinary losses		
Impairment losses	664	783
Loss on retirement of non-current assets	96	212
Store closure loss	59	107
Total extraordinary losses	819	1,103
Profit before income taxes	15,628	15,844
Income taxes - current	4,358	4,566
Income taxes - deferred	104	231
Total income taxes	4,463	4,797
Profit	11,164	11,046
Profit attributable to owners of parent	11,164	11,046

Consolidated Statement of Comprehensive Income

(Millions of yen)

	For the fiscal year ended August 31, 2025	For the fiscal year ended August 31, 2026
Profit	11,164	11,046
Other comprehensive income		
Foreign currency translation adjustment	(3,488)	8,431
Total other comprehensive income	(3,488)	8,431
Comprehensive income	7,676	19,478
Comprehensive income attributable to		
Comprehensive income attributable to owners of parent	7,676	19,478
Comprehensive income attributable to non-controlling interests	-	-

Consolidated Statement of Changes in Equity

For the fiscal year ended August 31, 2025

(Millions of yen)

	Shareholders' equity				
	Share capital	Capital surplus	Retained earnings	Treasury shares	Total shareholders' equity
Balance at beginning of period	8,612	11,658	84,811	(7,590)	97,492
Changes during period					
Dividends of surplus			(1,242)		(1,242)
Profit attributable to owners of parent			11,164		11,164
Purchase of treasury shares				(942)	(942)
Disposal of treasury shares		273		469	743
Net changes in items other than shareholders' equity					
Total changes during period	-	273	9,922	(472)	9,723
Balance at end of period	8,612	11,932	94,733	(8,062)	107,215

	Accumulated other comprehensive income		Share acquisition rights	Total net assets
	Foreign currency translation adjustment	Total accumulated other comprehensive income		
Balance at beginning of period	12,825	12,825	486	110,803
Changes during period				
Dividends of surplus				(1,242)
Profit attributable to owners of parent				11,164
Purchase of treasury shares				(942)
Disposal of treasury shares				743
Net changes in items other than shareholders' equity	(3,488)	(3,488)	118	(3,369)
Total changes during period	(3,488)	(3,488)	118	6,353
Balance at end of period	9,336	9,336	605	117,157

For the fiscal year ended August 31, 2026

(Millions of yen)

	Shareholders' equity				
	Share capital	Capital surplus	Retained earnings	Treasury shares	Total shareholders' equity
Balance at beginning of period	8,612	11,932	94,733	(8,062)	107,215
Changes during period					
Dividends of surplus			(1,490)		(1,490)
Profit attributable to owners of parent			11,046		11,046
Purchase of treasury shares				(1,000)	(1,000)
Disposal of treasury shares		544		769	1,313
Net changes in items other than shareholders' equity					
Total changes during period	-	544	9,555	(231)	9,868
Balance at end of period	8,612	12,476	104,288	(8,294)	117,083

	Accumulated other comprehensive income		Share acquisition rights	Total net assets
	Foreign currency translation adjustment	Total accumulated other comprehensive income		
Balance at beginning of period	9,336	9,336	605	117,157
Changes during period				
Dividends of surplus				(1,490)
Profit attributable to owners of parent				11,046
Purchase of treasury shares				(1,000)
Disposal of treasury shares				1,313
Net changes in items other than shareholders' equity	8,431	8,431	95	8,527
Total changes during period	8,431	8,431	95	18,395
Balance at end of period	17,768	17,768	700	135,552

Consolidated Statement of Cash Flows

(Millions of yen)

	For the fiscal year ended August 31, 2025	For the fiscal year ended August 31, 2026
Cash flows from operating activities		
Profit before income taxes	15,628	15,844
Depreciation	16,038	19,267
Increase (decrease) in allowance for doubtful accounts	0	0
Increase (decrease) in provision for bonuses	214	(163)
Increase (decrease) in provision for share awards	142	173
Interest and dividend income	(716)	(603)
Interest expenses	717	797
Foreign exchange losses (gains)	(177)	(233)
Loss on retirement of non-current assets	96	212
Gain on sale of non-current assets	(581)	(15)
Store closure loss	59	107
Impairment losses	664	783
Subsidies for employment adjustment	-	(37)
Income insurance	(15)	(14)
Subsidy income	(186)	(216)
Gain on reversal of share acquisition rights	(50)	(47)
Increase on accounts receivable-tenants	(784)	722
Decrease (increase) in accounts receivable	(902)	(455)
Decrease (increase) in inventories	(1,273)	(7,451)
Decrease (increase) in other current assets	(484)	(1,163)
Increase (decrease) in accounts payable-trade	1,027	3,413
Increase (decrease) in other current liabilities	823	2,191
Other, net	61	173
Subtotal	30,298	33,287
Interest and dividends received	651	523
Interest paid	(717)	(797)
Income taxes paid	(4,154)	(4,673)
Income taxes refund	-	1
Proceeds from subsidies for employment adjustment	-	37
Proceeds from insurance income	15	14
Subsidies received	186	216
Net cash provided by (used in) operating activities	26,280	28,608
Cash flows from investing activities		
Purchase of property, plant and equipment	(18,490)	(21,285)
Proceeds from sale of property, plant and equipment	590	21
Purchase of intangible assets	(125)	(486)
Payments for caution money, guaranty money and cooperative advances for construction	(791)	(955)
Proceeds from collection of caution, guarantee money and cooperative advances for construction	233	399
Income about the others investment and expenditure	(158)	(28)
Net cash provided by (used in) investing activities	(18,741)	(22,335)

(Millions of yen)

	For the fiscal year ended August 31, 2025	For the fiscal year ended August 31, 2026
Cash flows from financing activities		
Repayments of lease liabilities	(8,253)	(9,647)
Purchase of treasury shares	(942)	(1,000)
Proceeds from exercise of employee share options	386	863
Dividends paid	(1,242)	(1,488)
Net cash provided by (used in) financing activities	(10,052)	(11,273)
Effect of exchange rate change on cash and cash equivalents	(2,283)	5,498
Net increase (decrease) in cash and cash equivalents	(4,796)	498
Cash and cash equivalents at beginning of period	71,949	67,152
Cash and cash equivalents at end of period	67,152	67,651

Non-consolidated Financial Statements and Primary Notes

Non-consolidated Balance Sheet

(Millions of yen)

	As of August 31, 2025	As of August 31, 2026
Assets		
Current assets		
Cash and deposits	33,944	27,837
Accounts receivable - trade	2,999	3,570
Accounts receivable-tenants	3,884	3,148
Merchandise and finished goods	12,430	18,718
Raw materials and supplies	1,077	1,325
Prepaid expenses	1,752	1,868
Other	1,952	5,054
Total current assets	58,041	61,523
Non-current assets		
Property, plant and equipment		
Buildings, net	19,104	21,361
Structures, net	450	435
Machinery and equipment, net	1,839	3,198
Vehicles, net	1	0
Tools, furniture and fixtures, net	3,933	4,961
Land	6,625	6,625
Leased assets, net	28	19
Construction in progress	1,702	5,979
Total property, plant and equipment	33,685	42,581
Intangible assets		
Leasehold interests in land	5	5
Trademark right	3	2
Software	457	579
Telephone subscription right	57	57
Intangible fixed assets in progress	3	70
Total intangible assets	527	716
Investments and other assets		
Shares of subsidiaries and associates	14,144	15,431
Long-term loans receivable	30	20
Long-term prepaid expenses	57	61
Deferred tax assets	3,785	3,704
Leasehold and guarantee deposits	8,213	8,371
Construction assistance fund receivables	13	8
Deposits for stores in preparation	44	16
Other	32	32
Allowance for doubtful accounts	(11)	(12)
Total investments and other assets	26,309	27,634
Total non-current assets	60,522	70,931
Total assets	118,563	132,455

(Millions of yen)

	As of August 31, 2025	As of August 31, 2026
Liabilities		
Current liabilities		
Accounts payable - trade	8,809	11,691
Current portion of long-term borrowings	-	6,000
Lease liabilities	10	11
Accounts payable - other	5,280	6,036
Accrued expenses	178	169
Income taxes payable	1,929	2,201
Accrued consumption taxes	1,666	2,206
Deposits received	666	595
Unearned revenue	2	2
Provision for bonuses	1,151	1,086
Accounts payable - facilities	786	510
Asset retirement obligations	13	30
Other	23	26
Total current liabilities	20,519	30,567
Non-current liabilities		
Long-term borrowings	6,000	-
Provision for share awards	1,582	1,756
Lease liabilities	23	12
Asset retirement obligations	6,859	7,379
Other	94	99
Total non-current liabilities	14,560	9,246
Total liabilities	35,079	39,814
Net assets		
Shareholders' equity		
Share capital	8,612	8,612
Capital surplus		
Legal capital surplus	9,007	9,007
Other capital surplus	2,925	3,469
Total capital surplus	11,932	12,476
Retained earnings		
Legal retained earnings	2,153	2,153
Other retained earnings		
General reserve	49,010	49,010
Retained earnings brought forward	19,233	27,982
Total retained earnings	70,396	79,145
Treasury shares	(8,062)	(8,294)
Total shareholders' equity	82,878	91,940
Share acquisition rights	605	700
Total net assets	83,483	92,640
Total liabilities and net assets	118,563	132,455

Non-consolidated Statement of Income

(Millions of yen)

	For the fiscal year ended August 31, 2025	For the fiscal year ended August 31, 2026
Net sales	172,908	203,336
Cost of sales		
Beginning inventory of merchandise and finished goods	11,698	12,430
Cost of purchased goods	60,769	81,402
Cost of products manufactured	20,002	23,946
Total	92,470	117,780
Transfer to other account	724	903
Ending inventory of merchandise and finished goods	12,430	18,718
Total cost of sales	79,315	98,158
Gross profit	93,593	105,177
Selling, general and administrative expenses	88,559	99,168
Operating profit	5,033	6,009
Non-operating income		
Interest income	1	17
Dividend income	2,967	3,420
Foreign exchange gains	-	122
Royalty income	1,925	3,909
Other	34	114
Total non-operating income	4,928	7,583
Non-operating expenses		
Interest expenses	27	27
Foreign exchange losses	40	-
Commission for purchase of treasury shares	6	5
Other	-	7
Total non-operating expenses	75	40
Ordinary profit	9,886	13,552
Extraordinary income		
Proceeds from the compensation	10	53
Gain on reversal of share acquisition rights	50	47
Total extraordinary income	60	101
Extraordinary losses		
Impairment losses	420	291
Loss on retirement of non-current assets	39	53
Store closure loss	7	30
Total extraordinary losses	467	375
Profit before income taxes	9,479	13,277
Income taxes - current	2,165	2,957
Income taxes - deferred	(83)	80
Total income taxes	2,082	3,037
Profit	7,397	10,240

Non-consolidated Statement of Changes in Equity

For the fiscal year ended August 31, 2025

(Millions of yen)

	Shareholders' equity							
	Share capital	Capital surplus			Retained earnings			
		Legal capital surplus	Other capital surplus	Total capital surplus	Legal retained earnings	Other retained earnings		Total retained earnings
						General reserve	Retained earnings brought forward	
Balance at beginning of period	8,612	9,007	2,651	11,658	2,153	49,010	13,078	64,241
Changes during period								
Dividends of surplus							(1,242)	(1,242)
Profit							7,397	7,397
Purchase of treasury shares								
Disposal of treasury shares			273	273				
Net changes in items other than shareholders' equity								
Total changes during period	-	-	273	273	-	-	6,154	6,154
Balance at end of period	8,612	9,007	2,925	11,932	2,153	49,010	19,233	70,396

	Shareholders' equity		Share acquisition rights	Total net assets
	Treasury shares	Total shareholders' equity		
Balance at beginning of period	(7,590)	76,923	486	77,409
Changes during period				
Dividends of surplus		(1,242)		(1,242)
Profit		7,397		7,397
Purchase of treasury shares	(942)	(942)		(942)
Disposal of treasury shares	469	743		743
Net changes in items other than shareholders' equity			118	118
Total changes during period	(472)	5,955	118	6,074
Balance at end of period	(8,062)	82,878	605	83,483

For the fiscal year ended August 31, 2026

(Millions of yen)

	Shareholders' equity							
	Share capital	Capital surplus			Legal retained earnings	Retained earnings		Total retained earnings
		Legal capital surplus	Other capital surplus	Total capital surplus		General reserve	Retained earnings brought forward	
Balance at beginning of period	8,612	9,007	2,925	11,932	2,153	49,010	19,233	70,396
Changes during period								
Dividends of surplus							(1,490)	(1,490)
Profit							10,240	10,240
Purchase of treasury shares								
Disposal of treasury shares			544	544				
Net changes in items other than shareholders' equity								
Total changes during period	-	-	544	544	-	-	8,749	8,749
Balance at end of period	8,612	9,007	3,469	12,476	2,153	49,010	27,982	79,145

	Shareholders' equity		Share acquisition rights	Total net assets
	Treasury shares	Total shareholders' equity		
Balance at beginning of period	(8,062)	82,878	605	83,483
Changes during period				
Dividends of surplus		(1,490)		(1,490)
Profit		10,240		10,240
Purchase of treasury shares	(1,000)	(1,000)		(1,000)
Disposal of treasury shares	769	1,313		1,313
Net changes in items other than shareholders' equity			95	95
Total changes during period	(231)	9,061	95	9,157
Balance at end of period	(8,294)	91,940	700	92,640