September 11, 2026

Consolidated Financial Results for the Nine Months Ended July 31, 2026 (Under Japanese GAAP)

Company name: Kura Sushi, Inc.
Listing: Tokyo Stock Exchange
Securities code: 2695
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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 July 31, 2026 (from November 1, 2025 to July 31, 2026)

(1) Consolidated operating results (cumulative)

(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	%
July 31, 2026	189,684	4.4	2,845	(45.2)	3,469	(37.7)	2,030	(41.3)
July 31, 2025	181,677	4.5	5,189	(18.4)	5,571	(18.3)	3,461	(22.1)

Note: Comprehensive income For the nine months ended July 31, 2026: ¥5,086 million [66.4%]
For the nine months ended July 31, 2025: ¥3,057 million [(52.1)%]

	Basic earnings per share	Diluted earnings per share
Nine months ended	Yen	Yen
July 31, 2026	25.54	25.53
July 31, 2025	43.55	43.53

Note: The Company has conducted a stock split with an effective date of May 1, 2026 at the ratio of two shares for every one common share. “Basic earnings per share” and “diluted earnings per share” are calculated on the assumption that the said share split was conducted at the beginning of the previous fiscal year.

(2) Consolidated financial position

	Total assets	Net assets	Equity-to-asset ratio
As of	Millions of yen	Millions of yen	%
July 31, 2026	169,038	91,180	38.4
October 31, 2025	156,015	86,258	40.0

Reference: Equity
As of July 31, 2026: ¥64,942 million
As of October 31, 2025: ¥62,338 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 October 31, 2025	-	0.00	-	20.00	20.00
Fiscal year ending October 31, 2026	-	0.00	-		
Fiscal year ending October 31, 2026 (Forecast)				15.00	

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

Note2: With May 1, 2026 as the effective date, the Company has conducted a stock split at the ratio of two shares for every one common share. For the above the fiscal year ending October 31, 2026 (forecast), the end of the second quarter is the amount before the split, and the end of the period is the amount after the split. The annual dividend is 30 yen if the stock split is not taken into account.

3. Forecast of consolidated financial results for the fiscal year ending October 31, 2026 (from November 1, 2025 to October 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
Fiscal year ending October 31, 2026	257,000	4.9	5,000	(8.4)	5,200	(15.8)	3,000	(16.8)	37.74

Note: Revisions to the earnings forecasts most recently announced: None

Note2: With May 1, 2026 as the effective date, the Company has conducted a stock split at the ratio of two shares for every one common share. The above net income per share is the amount that takes into account the stock split. If the stock split is not taken into account, it will be 75.48 yen.

*** Notes**

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

(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 July 31, 2026	82,799,200 shares
As of October 31, 2025	82,799,200 shares

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

As of July 31, 2026	3,312,926 shares
As of October 31, 2025	3,312,726 shares

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

Nine months ended July 31, 2026	79,486,274 shares
Nine months ended July 31, 2025	79,484,823 shares

Note: The Company has conducted a stock split with an effective date of May 1, 2026 at the ratio of two shares for every one common share. “Total number of issued shares at the end of the period,” “number of treasury shares at the end of the period,” and “average number of shares outstanding during the period” are calculated on the assumption that the said share split was conducted at the beginning of the previous fiscal year.

* Review of the Japanese-language originals of the attached consolidated quarterly financial statements by certified public accountants or an audit firm:None

* Proper use of earnings forecasts, and other special matters

Forward-looking statements, such as earnings forecasts, contained in this material are based on information available to the Company and are found to be reasonable. This is based on certain assumptions, and actual results may vary due to a variety of factors. In addition, earnings forecasts

For more information on the prerequisites and other related matters, see P3 "1. Qualitative Information on Financial Results for the this quarter (3) Explanation of Forward-Looking Information such as Consolidated Earnings Forecasts."

Quarterly consolidated balance sheet

(Millions of yen)

	As of October 31, 2025	As of July 31, 2026
Assets		
Current assets		
Cash and deposits	24,172	20,118
Accounts receivable - trade	6,296	7,823
Securities	2,198	3,178
Raw materials and supplies	2,706	3,292
Other	2,625	2,613
Total current assets	38,000	37,025
Non-current assets		
Property, plant and equipment		
Buildings, net	40,819	45,998
Right-of-use assets, net	32,472	39,393
Other, net	23,088	25,852
Total property, plant and equipment	96,380	111,245
Intangible assets	2,027	2,041
Investments and other assets		
Investment securities	4,340	3,470
Long-term loans receivable	5,097	4,818
Guarantee deposits	7,499	7,966
Other	2,669	2,470
Total investments and other assets	19,606	18,725
Total non-current assets	118,014	132,012
Total assets	156,015	169,038

(Millions of yen)

	As of October 31, 2025	As of July 31, 2026
Liabilities		
Current liabilities		
Accounts payable - trade	8,450	8,974
Short-term borrowings	1,172	765
Accounts payable - other	9,882	10,141
Income taxes payable	739	707
Other	9,923	10,089
Total current liabilities	30,168	30,678
Non-current liabilities		
Lease liabilities	34,704	42,114
Asset retirement obligations	4,194	4,417
Other	688	646
Total non-current liabilities	39,587	47,179
Total liabilities	69,756	77,858
Net assets		
Shareholders' equity		
Share capital	2,005	2,005
Capital surplus	14,489	14,489
Retained earnings	44,743	45,979
Treasury shares	(1,996)	(1,996)
Total shareholders' equity	59,241	60,477
Accumulated other comprehensive income		
Valuation difference on available-for-sale securities	(1)	(2)
Foreign currency translation adjustment	3,098	4,467
Total accumulated other comprehensive income	3,096	4,465
Share acquisition rights	2,633	3,400
Non-controlling interests	21,286	22,837
Total net assets	86,258	91,180
Total liabilities and net assets	156,015	169,038

Quarterly consolidated statement of income

(Millions of yen)

	Nine months ended July 31, 2025	Nine months ended July 31, 2026
Net sales	181,677	189,684
Cost of sales	74,059	77,856
Gross profit	107,617	111,827
Selling, general and administrative expenses	102,428	108,982
Operating profit	5,189	2,845
Non-operating income		
Interest income	425	394
Commission income	121	128
Foreign exchange gains	-	181
Miscellaneous income	161	231
Total non-operating income	708	935
Non-operating expenses		
Interest expenses	284	274
Foreign exchange losses	20	-
Miscellaneous losses	21	36
Total non-operating expenses	326	311
Ordinary profit	5,571	3,469
Extraordinary losses		
Loss on retirement of non-current assets	77	87
Loss on cancellation of store contracts	122	-
Impairment losses	259	53
Total extraordinary losses	460	140
Profit before income taxes	5,111	3,328
Income taxes - current	1,805	1,401
Income taxes - deferred	140	134
Total income taxes	1,946	1,535
Profit	3,165	1,793
Loss attributable to non-controlling interests	(296)	(237)
Profit attributable to owners of parent	3,461	2,030

Quarterly consolidated statement of comprehensive income

(Millions of yen)

	Nine months ended July 31, 2025	Nine months ended July 31, 2026
Profit	3,165	1,793
Other comprehensive income		
Valuation difference on available-for-sale securities	(1)	(2)
Foreign currency translation adjustment	(106)	3,295
Total other comprehensive income	(107)	3,292
Comprehensive income	3,057	5,086
Comprehensive income attributable to		
Comprehensive income attributable to owners of parent	3,593	3,604
Comprehensive income attributable to non-controlling interests	(535)	1,481

(Notes on segment information, etc.)

Segment Information

I. The nine months of the previous fiscal year (November 1, 2024 to July 31, 2025)

Information on sales and the amount of profit or loss for each reported segment, as well as revenue breakdown information

(Millions of yen)

	Reporting Segments				Adjustment amount (Note) 1	Quarterly Consolidated Statements of Income (Note)2
	Japan	North America	Asia	Total		
Sales						
Revenue generated from customer contracts	132,254	30,448	18,973	181,677	-	181,677
Revenues from external customers	132,254	30,448	18,973	181,677	-	181,677
Transactions with other segments	235	-	-	235	(235)	-
Total	132,490	30,448	18,973	181,913	(235)	181,677
Segment profit (loss)	5,735	(596)	558	5,696	(125)	5,571

Note: 1. Adjustments for segment profits or losses are based on the elimination of inter-segment transactions, etc.

2. Segment profit or loss is adjusted for ordinary income in the quarterly consolidated statements of income.

II. The nine months of the current fiscal year (November 1, 2025 to July 31, 2026)

Information on sales and the amount of profit or loss for each reported segment, as well as revenue breakdown information

(Millions of yen)

	Reporting Segments				Adjustment amount (Note) 1	Quarterly Consolidated Statements of Income (Note)2
	Japan	North America	Asia	Total		
Sales						
Revenue generated from customer contracts	130,634	37,204	21,845	189,684	-	189,684
Revenues from external customers	130,634	37,204	21,845	189,684	-	189,684
Transactions with other segments	295	-	-	295	(295)	-
Total	130,930	37,204	21,845	189,979	(295)	189,684
Segment profit (loss)	3,394	(645)	792	3,541	(71)	3,469

Note: 1. Adjustments for segment profits or losses are based on the elimination of inter-segment transactions, etc.

2. Segment profit or loss is adjusted for ordinary income in the quarterly consolidated statements of income.