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October 10, 2025

Consolidated Financial Results for the Six Months Ended August 31, 2025 (Under Japanese GAAP)

Company name: EAT&HOLDINGS Co.,Ltd

Listing: Tokyo Stock Exchange

Securities code: 2882

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Representative Director

Director, Head of Business Administration Headquarters

Scheduled date to file semi-annual securities report: October 14, 2025

Scheduled date to commence dividend payments: November 6, 2025

Preparation of supplementary material on financial results: Yes

Holding of financial results briefing: None

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

1. Consolidated financial results for the six months ended August 31, 2025 (from March 1, 2025 to August 31, 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	%
Six months ended August 31, 2025	19,923	11.0	505	(24.4)	504	(24.1)	236	(71.4)
August 31, 2024	17,951	1.1	668	7.4	664	4.7	827	128.7

(Note) Comprehensive income: For the six months ended August 31, 2025: ¥ 209 million [(71.5)%]
For the six months ended August 31, 2024: ¥ 736 million [99.0%]

	Basic earnings per share	Diluted earnings per share
	Yen	Yen
Six months ended August 31, 2025	20.83	20.83
August 31, 2024	72.98	72.97

(2) Consolidated financial position

	Total assets	Net assets	Equity-to-asset ratio
	Millions of yen	Millions of yen	%
As of August 31, 2025	32,575	11,392	34.1
February 28, 2025	29,151	10,951	37.5

(Reference) Equity:

As of August 31, 2025: ¥ 11,110 million

As of February 28, 2025: ¥ 10,939 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 February 28, 2025	-	7.50	-	8.00	15.50
Fiscal year ending February 28, 2026	-	7.50			
Fiscal year ending February 28, 2026 (Forecast)			-	7.50	15.00

(Note) Revision to the forecast for dividends announced most recently: None

(Note) Breakdown of the 2nd quarter dividend for the fiscal year ended February 28, 2025:

Regular dividend 5 yen
Commemorative dividend 2.5 yen

(Note) Breakdown of the year-end dividend for the fiscal year ended February 28, 2025 :

Regular dividend 5 yen
Commemorative dividend 3 yen

3. Consolidated financial result forecasts for the fiscal year ending February 28, 2026 (from March 1, 2025 to February 28, 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
Full year	40,000	7.1	1,200	10.0	1,150	16.5	525	(40.9)	46.30

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

* Notes

(1) Significant changes in the scope of consolidation during the period: Yes

Newly included: 1 (Company name: Eat&MS USA Inc.)
Excluded: - (Company name: -)

(2) Adoption of accounting treatment specific to the preparation of semi-annual consolidated financial statements: Yes

(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: Yes
- (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 August 31, 2025	11,358,580 shares
As of February 28, 2025	11,344,970 shares

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

As of August 31, 2025	985 shares
As of February 28, 2025	985 shares

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

Six months ended August 31, 2025	11,348,867 shares
Six months ended August 31, 2024	11,337,433 shares

* Semi-annual financial results reports are exempt from review conducted by certified public accountants or an audit firm.

* Proper use of earnings forecasts, and other special matters

(Precautions regarding forward-looking statements and other matters)

The operating results forecasts and other forward-looking statements contained in this report are based on information currently available to EAT&HOLDINGS Co.,Ltd (the “Company”) and certain assumptions which are considered to be reasonable, and the Company does not in any way guarantee the achievement of the forecasts. Actual operating results may differ significantly from the forecasts due to various factors. For assumptions that form the basis of earnings forecasts and precautions regarding the use of the earnings forecasts, please see “1. Overview of Operating Results, etc. (3) Explanation of Consolidated Financial Results Forecast and Other Forward-looking Information” on page 5 of the attachment.

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1. Overview of Operating Results, etc.

(1) Overview of Operating Results for the Six Months under Review

In the six months ended August 31, 2025, the Japanese economy was on a gradual recovery trend. Proactive wage increases were implemented in the 2025 spring labor negotiations as a way to cope with a labor shortage and rising prices, which led to a wage increase rate in the lower 5% range. Supported also by increased bonus payments, income conditions continued to improve. However, personal consumption has been affected by a stronger tendency toward frugality in response to rising prices, and recovery in domestic demand remained lackluster. As the U.S. tariff hikes pose downside risks primarily in the manufacturing industry, it is essential to monitor changes in the external environment.

Regarding market trends in the mainstay businesses of the Company, the frozen food market and the frozen Chinese food category showed year-on-year increases in growth rates as in the previous year, although partially buoyed by price revisions. Likewise, the growth rate of the restaurant market was higher than the year-earlier level, backed by a continuous rise in average customer spending due to price revisions, in addition to increased inbound demand. On the other hand, the Group was significantly affected by rising raw material prices. There was a sharp surge in market prices of cabbage, the main ingredient used in our mainstay product, “Gyoza,” due to a significant decline in harvest volumes caused by abnormal weather conditions. While the rice prices have gradually stabilized due to the government’s release of stockpiled rice, there remains a risk of new rice prices remaining high.

Under such circumstances, in the Food Business, with our Kanto 1st Plant fully restored in April 2025, the Group’s annual production volume is scheduled to be 40,000 tons (up 5.6% YoY), and a stable supply system is in place. Following on from last year, we ran a nationwide commercial campaign and worked to expand our market share in the frozen gyoza category.

In the Restaurant Business, in our mainstay “OSAKA OHSHO” brand, we opened stores in a new model primarily in the Kanto region, while utilizing the central kitchen (Hanyu City, Saitama Prefecture) and actively introducing “I-Robo” cooking robots, thereby enhanced the store profitability. In the bakery & cafes “R Baker” as well, the central kitchen (Koshu City, Yamanashi Prefecture) is operating stably, which contributes to steady progress in the expansion of “R Baker mini” FC stores and higher operational efficiency at the stores.

In our production plants, which are the heart of our operations as a food manufacturer, in addition to fully restoring the Kanto 1st Plant, we have moved forward with the construction of a new Kyushu plant in Miyakonojo City in Miyazaki Prefecture as a new supply base to strengthen our production system in the western Japan area. We aim to complete construction in December 2026.

In the Overseas Business, we saw smooth progress in new store openings and sales of frozen food in Taiwan. With the addition of the first store to be opened in North America, we will continue to actively pursue overseas expansion.

As a result, net sales for the six months under review were ¥19,923 million (up 11.0% YoY). On the other hand, operating profit was ¥505 million (down 24.4% YoY), and ordinary profit was ¥504 million (down 24.1% YoY) due to rising raw material prices and the recording of costs associated with the opening of new stores in Japan and North America. Furthermore, profit attributable to owners of parent was ¥236 million (down 71.4% YoY) due to the absence of the fire insurance recovery gain recorded in the same period of the previous year.

The operating results for each segment are as follows.

1) Food Business

In the Food Business, in the gyoza category, we launched new products “OSAKA OHSHO Kamiyaki Hanetsuki Gyoza” and “OSAKA OHSHO Crispy Bite-sized Gyoza.” In addition, as part of Rakuraku Chinese series, we released “Frozen Chinese One-plate” to strengthen the Chinese food category. With the full restoration of the Kanto 1st Plant, we established a stable supply system. Meanwhile, due to price rises of cabbage and other raw materials, segment profit fell below the year-earlier result.

As a result, in the Food Business for the six months under review, net sales were ¥11,142 million (up 9.4% YoY) and segment profit was ¥543 million (down 9.2% YoY).

Furthermore, in response to the increased costs of raw materials, packaging, and logistics, we revised prices (up 5-15%) for the gyoza (baked, boiled, etc.) category and the dim sum (shumai, xiao long bao, etc.) category, effective from September 1, 2025 deliveries, to advance profitability improvement.

2) Restaurant Business

Regarding the Restaurant Business, each business category showed a steady recovery. In our mainstay “OSAKA OHSHO” brand, we strove to improve operational efficiency at stores and maximize profitability mainly by stabilizing operations at the central kitchen (Hanyu City, Saitama Prefecture), and by introducing “I-Robo” cooking robots primarily at directly managed stores.

In addition, the central kitchen (Koshu City, Yamanashi Prefecture) for the bakery & cafes “R Baker” continued operating stably as we worked to expand “R Baker mini” FC stores and increase operational efficiency at stores.

As a result, in the Restaurant Business, net sales for the six months under review were ¥8,781 million (up 13.1% YoY) and segment profit was ¥256 million (down 24.7% YoY).

In the six months under review, the Group opened a total of 20 stores, including 10 FC stores (including 6 overseas stores) and 10 directly managed stores (including 1 overseas store), and closed a total of 16 stores, including 11 FC stores (including 4 overseas stores) and 5 directly managed stores. At the end of the six months under review, the total number of stores was 473 (including 36 overseas stores), with 361 FC stores (including 27 overseas stores) and 112 directly managed stores (including 9 overseas stores). Furthermore, in line with the switch in operational model, 4 stores were changed from directly managed stores to FC stores, and 1 store was changed from an FC store to a directly managed store.

The breakdown of the number of stores in the Restaurant Business is as follows.

Name of business category	End of previous fiscal year (February 28, 2025)			End of six months under review (August 31, 2025)		
	Directly managed stores	FC stores	Total	Directly managed stores	FC stores	Total
OSAKA OHSHO	50	299	349	49	298	347
Ramen	15	10	25	14	9	23
Bakery & cafes	21	21	42	22	24	46
Ippinko	9	2	11	11	2	13
Other businesses	7	2	9	7	1	8
Overseas	8	25	33	9	27	36
Total	110	359	469	112	361	473

(2) Overview of Financial Position for the Six Months under Review

1) Status of Assets, Liabilities and Net Assets

(Assets)

Total assets at the end of the six months under review increased by ¥3,423 million from the end of the previous fiscal year to ¥32,575 million.

Current assets increased by ¥2,094 million from the end of the previous fiscal year to ¥14,334 million. The main contributing factors were an increase in accounts receivable - trade of ¥2,160 million, an increase in merchandise and finished goods of ¥288 million, and a decrease in other under current assets of ¥319 million.

Non-current assets increased by ¥1,329 million from the end of the previous fiscal year to ¥18,240 million. The main contributing factors were an increase in property, plant and equipment of ¥1,596 million and a decrease in investments and other assets of ¥341 million.

(Liabilities)

Liabilities at the end of the six months under review increased by ¥2,981 million from the end of the previous fiscal year to ¥21,182 million.

Current liabilities increased by ¥2,237 million from the end of the previous fiscal year to ¥15,595 million. The main contributing factors were an increase in accounts payable - trade of ¥1,198 million, an increase in short-term borrowings of ¥550 million, and an increase in other under current liabilities of ¥661 million.

Non-current liabilities increased by ¥743 million from the end of the previous fiscal year to ¥5,586 million. The main contributing factor was an increase in long-term borrowings.

(Net Assets)

Net assets at the end of the six months under review increased by ¥441 million from the end of the previous fiscal year to ¥11,392 million. The main contributing factors were an increase in retained earnings of ¥145 million and an increase in non-controlling interests of ¥270 million.

As a result, the capital adequacy ratio was 34.1% (37.5% at the end of the previous fiscal year).

2) Status of Cash Flows

Cash and cash equivalents at the end of the six months under review (hereinafter “funds”) decreased by ¥59 million from the end of the previous fiscal year to ¥2,263 million.

(Cash Flows from Operating Activities)

Funds provided by operating activities amounted to ¥725 million. The main contributing factors were profit before income taxes of ¥462 million, depreciation of ¥830 million, a cash inflow of ¥1,197 million resulting from an increase in trade payables, and subsidies received of ¥426 million, which offset a cash outflow of ¥2,135 million resulting from an increase in trade receivables.

(Cash Flows from Investing Activities)

Funds used in investing activities were ¥2,575 million. The main contributing factor was the purchase of property, plant and equipment.

(Cash Flows from Financing Activities)

Funds provided by financing activities amounted to ¥1,210 million. The main contributing factors were an increase in short-term borrowings of ¥512 million, proceeds from long-term borrowings of ¥1,300 million, and repayments of long-term borrowings of ¥509 million.

(3) Explanation of Consolidated Financial Results Forecast and Other Forward-looking Information

There is no change to the financial results forecast announced in the “Consolidated Financial Results for the Year Ended February 28, 2025 [Japanese GAAP],” dated April 11, 2025. The forecast has been determined by the Company based on information available as of the date of announcement of this report, and actual results may differ from the forecast due to various factors.

2. Semi-annual Consolidated Financial Statements and Primary Notes

(1) Semi-annual Consolidated Balance Sheet

(Millions of yen)

	As of February 28, 2025	As of August 31, 2025
Assets		
Current assets		
Cash and deposits	2,322	2,263
Accounts receivable - trade	6,940	9,100
Merchandise and finished goods	1,414	1,703
Raw materials and supplies	631	657
Other	930	611
Allowance for doubtful accounts	-	(1)
Total current assets	12,240	14,334
Non-current assets		
Property, plant and equipment		
Buildings, net	7,840	8,010
Land	1,174	1,175
Machinery, equipment and vehicles, net	4,165	4,009
Other, net	986	2,569
Total property, plant and equipment	14,168	15,764
Intangible assets		
Other	611	685
Total intangible assets	611	685
Investments and other assets		
Shares of subsidiaries and associates	342	13
Deferred tax assets	522	520
Other	1,274	1,256
Allowance for doubtful accounts	(7)	-
Total investments and other assets	2,131	1,790
Total non-current assets	16,911	18,240
Total assets	29,151	32,575

(Millions of yen)

	As of February 28, 2025	As of August 31, 2025
Liabilities		
Current liabilities		
Accounts payable - trade	2,345	3,544
Short-term borrowings	3,005	3,555
Current portion of long-term borrowings	961	1,011
Accounts payable - other	4,211	3,942
Income taxes payable	223	238
Provision for bonuses	225	269
Provision for bonuses for directors (and other officers)	51	33
Refund liabilities	1,198	1,203
Other	1,135	1,796
Total current liabilities	13,357	15,595
Non-current liabilities		
Long-term borrowings	3,519	4,259
Retirement benefit liability	209	210
Other	1,114	1,117
Total non-current liabilities	4,843	5,586
Total liabilities	18,200	21,182
Net assets		
Shareholders' equity		
Share capital	3,173	3,186
Capital surplus	3,102	3,116
Retained earnings	4,613	4,759
Treasury shares	(0)	(0)
Total shareholders' equity	10,888	11,062
Accumulated other comprehensive income		
Valuation difference on available-for-sale securities	7	9
Foreign currency translation adjustment	36	33
Remeasurements of defined benefit plans	6	5
Total accumulated other comprehensive income	50	48
Share acquisition rights	2	2
Non-controlling interests	8	279
Total net assets	10,951	11,392
Total liabilities and net assets	29,151	32,575

(2) Semi-annual Consolidated Statements of Income and Comprehensive Income

Semi-annual Consolidated Statement of Income

(Millions of yen)

	For the six months ended August 31, 2024	For the six months ended August 31, 2025
Net sales	17,951	19,923
Cost of sales	10,383	11,553
Gross profit	7,567	8,369
Selling, general and administrative expenses	6,899	7,864
Operating profit	668	505
Non-operating income		
Interest income	0	2
Dividend income	0	0
Subsidy income	8	7
Cancellation income	6	12
Surrender value of insurance policies	-	8
Other	5	6
Total non-operating income	19	38
Non-operating expenses		
Interest expenses	16	38
Other	7	1
Total non-operating expenses	23	39
Ordinary profit	664	504
Extraordinary income		
Gain on sale of investment securities	-	0
Fire insurance recovery gain	825	-
Gain on state subsidy	40	18
Compensation income	-	8
Gain on reversal of share acquisition rights	0	-
Total extraordinary income	866	26
Extraordinary losses		
Loss on tax purpose reduction entry of non-current assets	40	18
Loss on retirement of non-current assets	30	8
Loss on store closings	9	9
Loss on valuation of shares of subsidiaries and associates	-	27
Impairment losses	0	3
Total extraordinary losses	80	68
Profit before income taxes	1,450	462
Income taxes	643	239
Profit	806	223
Loss attributable to non-controlling interests	(20)	(12)
Profit attributable to owners of parent	827	236

Semi-annual Consolidated Statement of Comprehensive Income

(Millions of yen)

	For the six months ended August 31, 2024	For the six months ended August 31, 2025
Profit	806	223
Other comprehensive income		
Valuation difference on available-for-sale securities	(0)	2
Foreign currency translation adjustment	(70)	(15)
Remeasurements of defined benefit plans, net of tax	0	(1)
Total other comprehensive income	(70)	(14)
Comprehensive income	736	209
Comprehensive income attributable to		
Comprehensive income attributable to owners of parent	751	234
Comprehensive income attributable to non-controlling interests	(15)	(24)

(3) Semi-annual Consolidated Statement of Cash Flows

(Millions of yen)

	For the six months ended August 31, 2024	For the six months ended August 31, 2025
Cash flows from operating activities		
Profit before income taxes	1,450	462
Depreciation	636	830
Impairment losses	0	3
Fire insurance recovery gain	(825)	-
Loss on store closings	9	9
Loss on tax purpose reduction entry of non-current assets	40	18
Loss on valuation of shares of subsidiaries and associates	-	27
Gain on state subsidy	(40)	(18)
Increase (decrease) in retirement benefit liability	2	(0)
Increase (decrease) in provision for bonuses	(0)	43
Increase (decrease) in provision for bonuses for directors (and other officers)	(20)	(17)
Increase (decrease) in refund liabilities	63	4
Increase (decrease) in allowance for doubtful accounts	-	1
Interest and dividend income	(0)	(3)
Interest expenses	16	38
Loss (gain) on sale and retirement of non-current assets	30	8
Decrease (increase) in trade receivables	(2,007)	(2,135)
Decrease (increase) in inventories	(597)	(310)
Decrease (increase) in prepaid expenses	(225)	(61)
Increase (decrease) in trade payables	1,094	1,197
Increase (decrease) in accounts payable - other	670	(288)
Increase (decrease) in accrued consumption taxes	(237)	86
Increase (decrease) in guarantee deposits received	18	3
Other, net	(50)	274
Subtotal	27	176
Interest and dividends received	0	3
Interest paid	(16)	(37)
Income taxes paid	(188)	(220)
Income taxes refund	127	2
Consumption taxes refund	-	373
Subsidies received	-	426
Insurance income on fire	1,467	-
Net cash provided by (used in) operating activities	1,418	725
Cash flows from investing activities		
Purchase of property, plant and equipment	(1,943)	(2,436)
Purchase of intangible assets	(225)	(103)
Purchase of shares of subsidiaries and associates	(35)	(6)
Proceeds from sale of investment securities	-	0
Payments of guarantee deposits	(83)	(19)
Proceeds from refund of guarantee deposits	39	38
Other, net	0	(48)
Net cash provided by (used in) investing activities	(2,247)	(2,575)

(Millions of yen)

	For the six months ended August 31, 2024	For the six months ended August 31, 2025
Cash flows from financing activities		
Net increase (decrease) in short-term borrowings	(53)	512
Proceeds from long-term borrowings	850	1,300
Repayments of long-term borrowings	(476)	(509)
Dividends paid	(56)	(90)
Repayments of lease liabilities	(4)	(1)
Net cash provided by (used in) financing activities	258	1,210
Effect of exchange rate change on cash and cash equivalents	11	(23)
Net increase (decrease) in cash and cash equivalents	(558)	(662)
Cash and cash equivalents at beginning of period	2,618	2,322
Increase in cash and cash equivalents resulting from inclusion of subsidiaries in consolidation	-	602
Cash and cash equivalents at end of period	2,059	2,263

(4) Notes to Semi-annual Consolidated Financial Statements

(Notes on going concern assumption)

Not applicable.

(Notes on changes in accounting policies)

(Application of Accounting Standard for Current Income Taxes, etc.)

The Company has applied the Accounting Standard for Current Income Taxes (ASBJ Statement No. 27, October 28, 2022; hereinafter referred to as the “Revised Accounting Standard 2022”), etc. from the beginning of the six months under review.

The amendment to categories in which current income taxes should be recorded (taxes on other comprehensive income) follows the transitional treatment prescribed in the proviso of Paragraph 20-3 of the Revised Accounting Standard 2022 and the transitional treatment prescribed in the proviso of Paragraph 65-2 (2) of the Guidance on Accounting Standard for Tax Effect Accounting (ASBJ Guidance No. 28, October 28, 2022; hereinafter referred to as the “Revised Guidance 2022”).

For the amendment related to the revised accounting treatment for consolidated financial statements when gains or losses on sale of shares in subsidiaries, etc. resulting from transactions between consolidated companies were deferred for tax purposes, the Revised Guidance 2022 has been applied from the beginning of the six months under review.

This change in accounting policies has no impact on the Semi-annual Consolidated Financial Statements.

(Notes on significant changes in the scope of consolidation)

Effective from the six months under review, Eat&MS USA Inc. has been included in the scope of consolidation because of its increased materiality.

(Notes on significant changes in the amount of shareholders' equity)

Not applicable.

(Accounting treatment specific to the preparation of semi-annual consolidated financial statements)

(Calculation methods of tax expenses)

The tax expenses were calculated by reasonably estimating the effective tax rate after the application of tax effect accounting with respect to profit before income taxes during the fiscal year that includes the six months under review, and multiplying that rate by the profit before income taxes for the six months under review. However, in cases where calculating tax expenses using an estimated effective tax rate leads to significantly irrational results, then, tax expenses are calculated using the statutory effective tax rate.

(Segment information, etc.)

[Segment information]

I For the six months ended August 31, 2024 (from March 1, 2024 to August 31, 2024)

1. Information on net sales and profit by reportable segment

(Million yen)

	Reportable segment			Adjustment (Note 1)	Amount recorded in Semi-annual Consolidated Financial Statements (Note 2)
	Food Business	Restaurant Business	Total		
Net sales					
Revenue from contracts with customers	10,187	7,702	17,890	—	17,890
Other revenue	—	60	60	—	60
Net sales to external customers	10,187	7,763	17,951	—	17,951
Inter-segment net sales or transfers	539	—	539	(539)	—
Total	10,727	7,763	18,490	(539)	17,951
Segment profit	598	339	938	(269)	668

(Notes) 1. The ¥(269) million adjustment to segment profit consists of company-wide expenses not allocated to each reportable segment, and mainly includes general and administrative expenses that do not belong to the reportable segments.

2. Segment profit has been adjusted to correspond with operating profit in the Semi-annual Consolidated Statement of Income.

2. Information on impairment losses on non-current assets or goodwill by reportable segment

(Significant impairment losses on non-current assets)

Impairment losses on store equipment, etc. of ¥0 million were recorded in the Restaurant Business segment.

(Significant changes in the amount of goodwill)

Not applicable.

(Significant gain on bargain purchase)

Not applicable.

II For the six months ended August 31, 2025 (from March 1, 2025 to August 31, 2025)

1. Information on net sales and profit by reportable segment

(Million yen)

	Reportable segment			Adjustment (Note 1)	Amount recorded in Semi-annual Consolidated Financial Statements (Note 2)
	Food Business	Restaurant Business	Total		
Net sales					
Revenue from contracts with customers	11,142	8,703	19,845	—	19,845
Other revenue	—	78	78	—	78
Net sales to external customers	11,142	8,781	19,923	—	19,923
Inter-segment net sales or transfers	680	3	683	(683)	—
Total	11,822	8,784	20,607	(683)	19,923
Segment profit	543	256	799	(293)	505

(Notes) 1. The ¥(293) million adjustment to segment profit consists of company-wide expenses not allocated to each reportable segment, and mainly includes general and administrative expenses that do not belong to the reportable segments.

2. Segment profit has been adjusted to correspond with operating profit in the Semi-annual Consolidated Statement of Income.

2. Information on impairment losses on non-current assets or goodwill by reportable segment

(Significant impairment losses on non-current assets)

Impairment losses on store equipment, etc. of ¥3 million were recorded in the Restaurant Business segment.

(Significant changes in the amount of goodwill)

Not applicable.

(Significant gain on bargain purchase)

Not applicable.