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Consolidated Financial Results for the Nine Months Ended April 30, 2026 (Under Japanese GAAP)

June 5, 2026

Company name: Eternal Hospitality Group Co., Ltd.
 Listing: Tokyo Stock Exchange
 Securities code: 3193
 URL: <https://eternal-hospitality.co.jp/>
 Representative: Tadashi Okura, Representative Director, President, and CEO
 Inquiries: Hidetoshi Omoto, General Manager of Global Business Management Department
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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)

1. Consolidated financial results for the nine months ended April 30, 2026 (from August 1, 2025 to April 30, 2026)

(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	%
Nine months ended April 30, 2026	38,318	13.3	2,367	16.9	2,394	20.5	1,532	37.2
April 30, 2025	33,822	9.4	2,025	(25.0)	1,988	(26.8)	1,116	(34.9)

Note: Comprehensive income For the nine months ended April 30, 2026 1,590 Millions of yen [53.0%]
 For the nine months ended April 30, 2025 1,039 Millions of yen [(39.8%)]

	Basic earnings per share	Diluted earnings per share
	Yen	Yen
Nine months ended April 30, 2026	132.86	-
April 30, 2025	96.87	-

(2) Consolidated financial position

	Total assets	Net assets	Equity-to-asset ratio
	Millions of yen	Millions of yen	%
As of April 30, 2026	22,457	10,836	48.3
July 31, 2025	21,382	9,774	45.7

Reference: Equity As of April 30, 2026 10,836 Millions of yen
 As of July 31, 2025 9,774 Millions of yen

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 July 31, 2025	-	23.00	-	23.00	46.00
Fiscal year ending July 31, 2026	-	23.00	-	-	-
Fiscal year ending July 31, 2026 (Forecast)	-	-	-	23.00	46.00

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

3. Forecast of consolidated financial results for the fiscal year ending July 31, 2026 (from August 1, 2025 to July 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
Full year	52,801	13.9	3,430	9.9	3,435	10.7	2,113	22.8	183.19

Note: Revisions to the forecast of financial results most recently announced: None

*** Notes**

- (1) Significant changes in the scope of consolidation during the current consolidated cumulative period: Yes
Newly included: 1 company (Eternal Hospitality Japan Co., Ltd.), 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 April 30, 2026	11,622,300 shares	As of July 31, 2025	11,622,300 shares
(ii) Number of treasury shares at the end of the period	As of April 30, 2026	86,016 shares	As of July 31, 2025	87,725 shares
(iii) Average number of shares outstanding during the period (cumulative from the beginning of the fiscal year)	Nine months ended April 30, 2026	11,535,545 shares	Nine months ended April 30, 2025	11,530,392 shares

* Review of the accompanying quarterly consolidated financial statements by a certified public accountant or auditing firm: Yes (optional)

* Proper use of earnings forecasts, and other special matters

Forecasts of financial results and other forward-looking statements herein are based on information available to the Company (Eternal Hospitality Group Co., Ltd.) at the time of submission and certain assumptions deemed reasonable by the Company. They do not constitute guarantees of future performance and actual results, etc., may differ materially from these forecasts due to a variety of factors.

2. Quarterly Consolidated Financial Statements and Primary Notes

(1) Quarterly Consolidated Balance Sheet

(Thousands of yen)

	As of July 31, 2025	As of April 30, 2026
Assets		
Current assets		
Cash and deposits	7,415,194	7,344,381
Accounts receivable - trade	1,348,390	1,452,187
Inventories	209,501	252,773
Accounts receivable - other	806,582	782,093
Other	688,709	820,934
Total current assets	10,468,378	10,652,369
Non-current assets		
Property, plant and equipment		
Buildings, net	5,764,102	6,291,544
Other, net	1,188,364	1,379,530
Total property, plant and equipment	6,952,467	7,671,075
Intangible assets		
Goodwill	201,683	181,288
Other	264,069	213,210
Total intangible assets	465,753	394,499
Investments and other assets		
Deferred tax assets	897,309	874,273
Guarantee deposits	2,073,147	2,131,682
Other	533,086	740,526
Allowance for doubtful accounts	(7,563)	(6,622)
Total investments and other assets	3,495,980	3,739,859
Total non-current assets	10,914,201	11,805,434
Total assets	21,382,579	22,457,804
Liabilities		
Current liabilities		
Accounts payable - trade	2,096,606	2,305,183
Current portion of long-term borrowings	1,223,268	918,186
Accounts payable - other	1,943,178	2,123,036
Income taxes payable	406,322	461,316
Provision for bonuses	466,298	251,274
Provision for bonuses for directors (and other officers)	26,798	94,804
Provision for shareholder benefit program	42,577	21,122
Other	1,637,453	2,079,080
Total current liabilities	7,842,503	8,254,003
Non-current liabilities		
Long-term borrowings	2,067,034	1,431,755
Provision for share awards for directors (and other officers)	45,037	58,706
Retirement benefit liability	124,503	139,037
Asset retirement obligations	1,229,955	1,271,304
Other	298,644	466,394
Total non-current liabilities	3,765,175	3,367,197
Total liabilities	11,607,679	11,621,201

(Thousands of yen)

	As of July 31, 2025	As of April 30, 2026
Net assets		
Shareholders' equity		
Share capital	1,491,829	1,491,829
Capital surplus	1,481,829	1,481,829
Retained earnings	7,138,770	8,136,717
Treasury shares	(286,919)	(281,329)
Total shareholders' equity	9,825,508	10,829,045
Accumulated other comprehensive income		
Foreign currency translation adjustment	(24,977)	28,488
Remeasurements of defined benefit plans	(25,631)	(20,931)
Total accumulated other comprehensive income	(50,608)	7,557
Total net assets	9,774,900	10,836,602
Total liabilities and net assets	21,382,579	22,457,804

(2) Quarterly Consolidated Statement of Income and Consolidated Statement of Comprehensive Income
(Quarterly Consolidated Statement of Income)

(Thousands of yen)

	Nine months ended April 30, 2025	Nine months ended April 30, 2026
Net sales	33,822,673	38,318,717
Cost of sales	10,630,934	12,205,008
Gross profit	23,191,738	26,113,708
Selling, general and administrative expenses	21,166,677	23,746,655
Operating profit	2,025,061	2,367,053
Non-operating income		
Interest income	3,683	11,901
Surrender value of insurance policies	21,076	9,301
Foreign exchange gains	-	46,207
Other	17,516	26,348
Total non-operating income	42,277	93,759
Non-operating expenses		
Interest expenses	18,215	29,136
Fees paid	6,857	18,049
Share of loss of entities accounted for using equity method	5,038	8,899
Foreign exchange losses	26,213	-
Miscellaneous losses	22,712	9,751
Total non-operating expenses	79,036	65,836
Ordinary profit	1,988,301	2,394,975
Extraordinary income		
Compensation for forced relocation	-	127,818
Total extraordinary income	-	127,818
Extraordinary losses		
Loss on sale of non-current assets	928	-
Loss on retirement of non-current assets	5,141	9,385
Impairment losses	23,310	-
Loss on store closings	16,271	1,987
Total extraordinary losses	45,651	11,372
Profit before income taxes	1,942,650	2,511,421
Income taxes - current	511,772	958,301
Income taxes - deferred	313,909	20,554
Total income taxes	825,682	978,856
Profit	1,116,968	1,532,564
Profit attributable to owners of parent	1,116,968	1,532,564

(Quarterly Consolidated Statement of Comprehensive Income)

(Thousands of yen)

	Nine months ended April 30, 2025	Nine months ended April 30, 2026
Profit	1,116,968	1,532,564
Other comprehensive income		
Foreign currency translation adjustment	(69,747)	47,628
Remeasurements of defined benefit plans, net of tax	1,129	4,700
Share of other comprehensive income of entities accounted for using equity method	(8,928)	5,836
Total other comprehensive income	(77,546)	58,165
Comprehensive income	1,039,422	1,590,730
(Comprehensive income attributable to)		
Comprehensive income attributable to owners of parent	1,039,422	1,590,730
Comprehensive income attributable to non-controlling interests	-	-