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## Consolidated Financial Report For the Year Ended February 28, 2026 (IFRS)

April 8, 2026

Company Name : KOMEDA Holdings Co., Ltd.                      Stock Exchange Listing : Tokyo and Nagoya  
 Securities Code : 3543    URL : <https://www.komeda-holdings.co.jp/english>  
 Representative : Yuichi Amari, President and Representative Director, CEO  
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 Date of the ordinary general shareholder's meeting :      May 28, 2026  
 Filing date of security report (as planned) :                      May 27, 2026  
 Dividend payable date (as planned) :                              May 14, 2026  
 Supplemental material of financial results :                      Yes  
 Convening briefing of financial results :                              Yes

(Millions of yen; amounts are rounded to the nearest million yen)

### 1. Consolidated Financial Results for the Year Ended February 28, 2026

#### (1) Consolidated Operating Results

(Percentages represent year-on-year changes)

	Revenue		Operating profit		Income before income taxes		Net income		Net income attributable to owners of the parent		Total comprehensive income	
	(Millions of yen)	%	(Millions of yen)	%	(Millions of yen)	%	(Millions of yen)	%	(Millions of yen)	%	(Millions of yen)	%
Fiscal year ended February 28, 2026	57,225	21.6	9,424	6.8	9,332	8.4	6,482	11.5	6,461	11.1	6,839	16.0
February 28, 2025	47,057	8.8	8,820	1.2	8,612	(0.8)	5,814	(2.7)	5,814	(2.6)	5,897	(1.3)

	Basic earnings per share	Diluted earnings per share	Ratio of net income to equity attributable to owners of the parent	Ratio of income before income taxes to total assets	Ratio of operating profit to revenue
Fiscal year ended February 28, 2026	(Yen) 141.98	(Yen) —	(%) 13.5	(%) 8.6	(%) 16.5
February 28, 2025	127.66	127.62	13.1	8.3	18.7

#### (2) Consolidated Financial Position

	Total assets	Total equity	Equity attributable to owners of the parent	Ratio of equity attributable to owners of the parent to total assets	Equity per share attributable to owners of parent
As of February 28, 2026	(Millions of yen) 110,385	(Millions of yen) 50,154	(Millions of yen) 49,860	(%) 45.2	(Yen) 1,095.59
February 28, 2025	105,739	45,618	45,618	43.1	1,002.77

#### (3) Consolidated Cash Flows

	Cash flows from operating activities	Cash flows from investment activities	Cash flows from financing activities	Cash and cash equivalents at end of the year
Fiscal year ended February 28, 2026	(Millions of yen) 12,353	(Millions of yen) (4,773)	(Millions of yen) (9,496)	(Millions of yen) 8,859
February 28, 2025	11,235	642	(9,505)	10,390

## 2. Dividends

	Dividends per share					Total dividends	Payout ratio (Consolidated)	Ratio of dividends to equity attributable to owners of the parent (Consolidated)
	First quarter	Second quarter	Third quarter	Fourth quarter	Total			
Fiscal year ended	(Yen)	(Yen)	(Yen)	(Yen)	(Yen)	(Millions of yen)	(%)	(%)
February 28, 2025	—	27.00	—	27.00	54.00	2,456	42.3	5.5
February 28, 2026	—	30.00	—	30.00	60.00	2,730	42.3	5.8
Fiscal year ending February 28, 2027 (Forecasted)	—	31.00	—	31.00	62.00		40.2	

## 3. Forecasts on the Consolidated Financial Results for the Fiscal Year Ending February 28, 2027 (March 1, 2026 - February 28, 2027)

(Percentages represent year-on-year changes)

	Revenue		Operating profit		Income before income taxes		Net income		Net income attributable to owners of the parent		Basic earnings per share
	(Millions of yen)	%	(Millions of yen)	%	(Millions of yen)	%	(Millions of yen)	%	(Millions of yen)	%	(Yen)
Fiscal year ending February 28, 2027	60,920	6.5	10,200	8.2	10,160	8.9	6,990	7.8	6,900	6.8	151.63

(Notes) For the calculation of basic earnings per share, the number of issued shares (excluding treasury shares) as of February 28, 2026 is used as the weighted-average number of shares outstanding.

- (1) Significant changes in the scope of consolidation during the period : Yes  
(POON RESOURCES PTE. LTD. was newly consolidated.)
- (2) Changes in accounting policies and accounting estimates
- (i) Changes in accounting policies required by IFRSs : No
  - (ii) Changes in accounting policies other than those in (i) : No
  - (iii) Changes in accounting estimates : No

### (3) Number of issued shares (common stock)

(i) Number of issued shares (including treasury stock)	As of February 28, 2026	46,271,400	As of February 28, 2025	46,267,500
(ii) Number of treasury stock	As of February 28, 2026	761,197	As of February 28, 2025	775,905
(iii) Average number of issued shares during the period	Fiscal year ended February 28, 2026	45,504,222	Fiscal year ended February 28, 2025	45,546,567

\* This report is not subject to audit procedures.

### \* Notes about using forecast information and other matters

-The forecasts above are based on information available at the date of this report and certain assumptions deemed to be reasonable. No assurance is given regarding the achievement of these forecasts. In addition, the actual results may vary materially from the forecasts due to various uncertainties. For the assumptions underlying the earnings forecasts and the notes on the use of these earnings forecasts, please refer to "1. Qualitative Information on Business and Financial Results (4) Outlook for Fiscal Year 2026" on page 3 of the attached materials.

- Live-streamed briefing for institutional investors and analysts is scheduled to be held starting at 3:00 p.m. (JST) on Friday, April 10, 2026. Supplementary materials will be posted on our website on April 10, 2026.

## (Appendix)

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# 1. Qualitative Information on Business and Financial Results

## (1) Overview of Operating Results

During fiscal year 2025 (ended February 28, 2026), the food service industry, in which the KOMEDA Group (the “Group”) operates, saw a moderate recovery in personal consumption due to wage increases and improvements in employment conditions, while continued strong inbound demand supported firm dining-out demand. However, the business environment remained highly uncertain mainly due to declining consumer confidence amid persistently high prices of food and other goods, fluctuations in exchange rates and interest rates due to the impact of U.S. trade policies and global instability, ongoing elevated raw material prices and energy costs, rising labor costs, and changes in customers' lifestyles and values.

In such a business environment, the Group, under the slogan “Link People, Communities, and Society through KUTSUROGI” outlined in its medium-term business plan “VALUES 2025,” worked to expand and enhance its existing business model, pursue the co-creation of new value, and maintain and enhance its financial value.

As a result, revenue during the consolidated fiscal year amounted to ¥57,225 million (an increase of 21.6% from the previous fiscal year). On the other hand, due to the impact of increased costs of raw materials, operating profit, income before income taxes, and net income attributable to owners of the parent came to ¥9,424 million (up 6.8%), ¥9,332 million (up 8.4%), and ¥6,461 million (up 11.1%), respectively.

In addition, the Group mainly opened 25 KOMEDA's Coffee stores and 2 Okage-An stores in Japan. In overseas, the Group acquired a total of 30 stores under the three brands of “Kaffe & Toast”, “Saap Saap Thai”, and “Ma Mum” as a result of the consolidation of POON RESOURCES PTE. LTD. (hereinafter “POON”), bringing the total number of stores to 1,150 at the end of the consolidated fiscal year.

### Number of Stores by Domestic Brand / Overseas Area

Segment	Brand/Area	February 28, 2025	Newly Opened	Closed	February 28, 2026
Domestic Business	KOMEDA's Coffee	1,008 (22)	25 (–)	3 (–)	1,030 (22)
	Okage-An	16 (8)	2 (1)	– (–)	18 (9)
	Others	11 (11)	9 (9)	1 (1)	19 (19)
	Sub-total	1,035 (41)	36 (10)	4 (1)	1,067 (50)
Overseas Business	Shanghai	4 (–)	2 (–)	1 (–)	5 (–)
	Taiwan	35 (17)	3 (3)	2 (2)	36 (18)
	Hong Kong	7 (–)	– (–)	– (–)	7 (–)
	Indonesia	2 (2)	– (–)	– (–)	2 (2)
	Singapore	– (–)	33 (33)	– (–)	33 (33)
	Sub-total	48 (19)	38 (36)	3 (2)	83 (53)
<b>Total</b>		<b>1,083 (60)</b>	<b>74 (46)</b>	<b>7 (3)</b>	<b>1,150 (103)</b>

(Notes) 1. Figures for parentheses are the number of company-owned stores. These figures are included in the total number of stores.

2. In the Domestic Business, Others are as follows: BAKERY ADEMOK, KOMEDA is □, Dai-An-Kichi-Jitsu, JELYCO DO, Komeya no Taro, La Vinothèque, BASE, and BLUE LEAF CAFÉ.

3. The breakdown of new store openings under Other Brands is as follows: Three stores under the JELYCO DO brand, one store under Dai-An-Kichi-Jitsu, and four stores under BLUE LEAF CAFÉ, which were acquired by a consolidated subsidiary through a business transfer on May 1, 2025.

4. In Singapore, in addition to acquiring a total of 30 stores as a result of the consolidation of POON, the Group opened one store each of “Kaffe & Toast,” a shop offering traditional Singaporean kaya toast, “Paad Paad Thai,” Thai food takeout specialty store, “Saap Saap Thai,” a Thai restaurant.

The Group previously had a single segment of café restaurants franchise business, but due to the increased importance of overseas business following the consolidation of POON, the Group has classified its reportable segments as “Domestic Business” and “Overseas Business” from the first quarter of the fiscal year 2025, and operating results in each segment are as follows.

#### (Domestic Business)

The Domestic business was affected by rising raw material prices and energy costs. While menu prices were raised at many stores starting June 26, wholesale prices for franchise stores remained unchanged until the end of August. Meanwhile, to enhance the value of customer experience at our stores, the Group ran a campaign where customers could collect stamps when ordering drinks via mobile order, and also launched limited seasonal items. Among the seasonal items, the Group launched Choco-Noir items— “Choco-Noir Black Thunder,” “Choco-Noir ~Made with KITKAT@~,” “Yadon’s Strawberry Chocolate Shiro Noir,” and “Shiro-Noir Black Mont Blanc -Uji Matcha Style-”, and more. In addition, during the fourth quarter, the Group launched “Chocolat- Noir supervised by CLUB HARIE,” a collaboration with the pastry brand CLUB HARIE Co. Ltd., resulting in strong customer traffic.

As a result of these measures, and the wholesale price increase for franchise stores in September, during the consolidated fiscal year, same-store wholesale sales to franchise stores rose 9.5% from the previous fiscal year, with all-store sales increasing 13.4%.

As a result, revenue from the Domestic Business during the consolidated fiscal year amounted to ¥51,395 million (up 12.4% from the previous fiscal year). Meanwhile, due to the impact of increased costs of raw materials, segment profit was ¥11,513 million (up 4.9%).

#### (Overseas Business)

In the Overseas Business, the Group acquired 70% of the issued shares of POON, which operates 30 cafés and Thai restaurants in the Republic of Singapore, on March 1, 2025, making POON a consolidated subsidiary of the Group.

In Singapore, the Group opened Paad Paad Thai IMM, a Thai food takeout specialty store, Kaffe & Toast in Tanglin Mall, which sells Singapore’s traditional kaya toast, and Saap Saap Thai in White Sands Mall, a Thai food restaurant. In Taiwan, the Group opened Linkou Mitsui store within the MITSUI OUTLET PARK LINKOU and the Tamsui MRT station store in the Tamsui area, which attracts many tourists, resulting in strong customer traffic. In addition, the Group launched a product in collaboration with Sanrio Co., Ltd.’s popular character, resulting in strong customer traffic.

As a result, including the impact of the consolidation of POON, revenue from the Overseas Business during the consolidated fiscal year amounted to ¥5,851 million (up 332.4% from the previous fiscal year). Meanwhile, due to the impact of recording an impairment loss of ¥166 million in business in the Republic of Indonesia, segment profit was ¥142 million (up 37.9%).

The Group, to contribute to the realization of a sustainable society through its business activities, has classified material issues that it considers a priority (materiality) into the three themes of “Quality and Customers,” “People and Job Satisfaction,” and “Environment,” and is implementing measures for each of these themes to enhance the corporate group’s economic value and address societal issues.

For details, please refer to our website:

- <https://komedaholdings.co.jp/materiality/>
- <https://komedacomestru.komeda.co.jp/action/>

## (2) Overview of Financial Position

The status of assets, liabilities, and equity at the end of the subject fiscal year was as follows.

Current assets increased ¥1,016 million from the end of the previous fiscal year to ¥21,582 million, due mainly to an increase in other financial assets. Non-current assets increased ¥3,630 million to ¥88,803 million, due mainly to an increase in property, plant, and equipment. As a result, total assets increased ¥4,646 million from the end of the previous fiscal year to ¥110,385 million.

Current liabilities increased ¥1,947 million from the end of the previous fiscal year to ¥16,411 million, due mainly to an increase in lease liabilities. Non-current liabilities decreased ¥1,837 million to ¥43,820 million, due mainly to a decrease in borrowings. As a result, total liabilities increased ¥110 million from the end of the previous fiscal year to ¥60,231 million. Total equity increased ¥4,536 million from the end of the previous fiscal year to ¥50,154 million. This was due mainly to ¥2,594 million in dividends of surplus to owners of parent, against ¥6,482 million in net income for the period.

## (3) Overview of Cash Flows

Cash and cash equivalents at the end of the consolidated fiscal year decreased ¥1,531 million from the end of the previous fiscal year, to ¥8,859 million.

Presented below are an overview of cash flows for the consolidated fiscal year under review and the main factors.

### (Cash flows from operating activities)

Cash provided by operating activities was ¥12,353 million (up ¥1,118 million year on year). This primarily reflected an income before income taxes of ¥9,332 million (up ¥720 million year on year), an increase in other financial liabilities of ¥2,733 million (down ¥1,230 million year on year), and income taxes paid of ¥2,897 million (up ¥166 million year on year).

### (Cash flows from investing activities)

Cash used in investing activities was ¥4,773 million (compared to cash provided of ¥642 million in the previous fiscal year). This is primarily attributable to an increase in time deposits of ¥3,000 million (decrease of ¥4,000 million in the same period of the previous year), payment for acquisition of property, plant and equipment of ¥1,406 million (up ¥219 million year on year)

### (Cash flows from financing activities)

Cash used in financing activities was ¥9,496 million (down ¥9 million year on year). This is chiefly due to a repayment of borrowings of ¥2,024 million (down ¥8 million year on year), repayments of lease liabilities of ¥4,881 million (up ¥851 million year on year), and cash dividends paid to owners of the parent of ¥2,594 million (up ¥129 million year on year).

## (4) Outlook for Fiscal Year 2026

In the food service industry, in which the Group operates, although economic and social activities are gradually returning to normal, the outlook remains uncertain due to factors such as the ongoing elevated raw material prices and energy costs caused by prolonged geopolitical risks, labor shortages and rising labor costs attributed to recruitment difficulties, and changes in customers' lifestyles and values.

In such a business environment, the Group, under the slogan "Connecting People, Communities, and the World through KUTSUROGI" outlined in its Medium-term Management Plan "CONNECT 2030" announced today, will implement various measures aimed at continuing to put customers first and pursue sustainable growth, Co-creating new values for our customers, accelerating DX investments, and strengthening our financial foundation.

In the first year of the new Medium-term Management Plan, for the fiscal year ending February 28, 2027, KOMEDA Holdings Co., Ltd. (the "Company") is forecasting revenue of ¥60,920 million, with operating profit of ¥10,200 million, income before income taxes of ¥10,160 million, and net income attributable to owners of the parent of ¥6,900 million.

#### (5) Basic Policy on Shareholder Returns and Dividends for the Subject and Next Fiscal Years

The Company recognizes that returning profits to shareholders is an important priority for management. The Company's policy is to return profit to shareholders at a targeted total return ratio of 50% or more during the cumulative period of the medium-term business plan "CONNECT 2030" for the five years ending February 28, 2031, with comprehensive consideration of the demand for finance such as repayment of debt, investment for performance or business expansion, and simultaneously realizing appropriate capital allocation from a medium- to long-term perspective, in order to achieve more flexible and stable shareholders returns.

For the year ended February 28, 2026, the Company paid an interim dividend of 30 yen per share. The year-end dividend will be 30 yen per share, for a full year dividend of 60 yen per share.

For the year ending February 28, 2027, the Company has set a target of achieving an operating profit of ¥10,200 million. In line with the shareholder return goals outlined in the above-mentioned medium-term management plan, the Company is forecasting an interim dividend of 31 yen per share, and a year-end dividend of 31 yen per share, resulting in a full year dividend of 62 yen per share, representing an increase of ¥2 per share.

## 2. Basic Approach to Selection of Accounting Standards

The Group, to enhance the international comparability of financial information in the capital markets as well as for overall convenience, has applied International Financial Reporting Standards (IFRS) since the fiscal year ended February 2016, with March 1, 2014, as the transition date.

### 3. Consolidated Financial Statements

#### (1) Consolidated Statements of Financial Position (Unaudited)

	(Millions of yen)	
	February 28, 2025	February 28, 2026
<b>Assets</b>		
<b>Current assets</b>		
Cash and cash equivalents	10,390	8,859
Trade and other receivables	7,208	8,120
Other financial assets	141	3,456
Inventories	433	598
Other current assets	2,394	549
Total current assets	20,566	21,582
<b>Non-current assets</b>		
Property, plant and equipment	13,838	16,384
Goodwill	38,354	39,789
Other intangible assets	542	1,268
Trade and other receivables	28,213	27,131
Other financial assets	3,498	3,567
Deferred tax assets	199	119
Other non-current assets	529	545
Total non-current assets	85,173	88,803
<b>Total assets</b>	105,739	110,385
<b>Liabilities and equity</b>		
<b>Liabilities</b>		
<b>Current liabilities</b>		
Trade payables	2,789	3,170
Borrowings	2,024	2,024
Lease liabilities	4,050	4,892
Income tax payable	1,594	1,560
Other financial liabilities	2,776	3,348
Other current liabilities	1,231	1,417
Total current liabilities	14,464	16,411
<b>Non-current liabilities</b>		
Borrowings	7,087	5,063
Lease liabilities	30,822	30,663
Other financial liabilities	6,790	6,811
Provisions	396	531
Deferred tax liabilities	—	100
Other non-current liabilities	562	652
Total non-current liabilities	45,657	43,820
Total liabilities	60,121	60,231
<b>Equity</b>		
Share capital	672	673
Capital surplus	13,062	13,069
Retained earnings	33,825	37,692
Treasury stock	(2,028)	(1,990)
Other components of equity	87	416
Equity attributable to owners of the parent	45,618	49,860
Non-controlling interests	(0)	294
Total equity	45,618	50,154
<b>Total liabilities and equity</b>	105,739	110,385

### 3. Consolidated Financial Statements (continued)

#### (2) Consolidated Statements of Income (Unaudited)

	(Millions of yen)	
	Year ended February 28,	
	2025	2026
Revenue	47,057	57,225
Cost of sales	(31,377)	(40,375)
Gross profit	15,680	16,850
Other operating income	188	417
Selling, general and administrative expenses	(7,016)	(7,625)
Other operating expenses	(32)	(218)
Operating profit	8,820	9,424
Financial income	39	74
Financial expense	(247)	(166)
Income before income taxes	8,612	9,332
Income taxes	(2,798)	(2,850)
Net income	5,814	6,482
<b>Net income attributable to:</b>		
Owners of the parent	5,814	6,461
Non-controlling interests	(0)	21
Net income	5,814	6,482
<b>Interim earnings per share</b>		
Basic (Yen)	127.66	141.98
Diluted (Yen)	127.62	—

#### (3) Consolidated Statements of Comprehensive Income (Unaudited)

	(Millions of yen)	
	Year ended February 28,	
	2025	2026
Net income	5,814	6,482
Other comprehensive income		
Items that may be reclassified to profit or loss		
Exchange differences on translation of foreign operations	83	357
Other comprehensive income after taxes	83	357
Total comprehensive income	5,897	6,839
<b>Total comprehensive income attributable to:</b>		
Owners of the parent	5,897	6,790
Non-controlling interests	(0)	49
Total comprehensive income	5,897	6,839

### 3. Consolidated Financial Statements (continued)

#### (4) Consolidated Statements of Changes in Equity (Unaudited)

(5) (Millions of yen)

	Share capital	Capital surplus	Retained earnings	Treasury stock	Other components of equity	Equity attributable to owners of the parent	Non-controlling interests	Total equity
Balance as of March 1, 2024	659	13,042	30,476	(1,071)	4	43,110	—	43,110
Net income			5,814			5,814	(0)	5,814
Other comprehensive income					83	83	0	83
Total comprehensive income	—	—	5,814	—	83	5,897	(0)	5,897
Exercise of subscription rights to shares	13	9				22		22
Share-based payment transactions		55				55		55
Dividends			(2,465)			(2,465)		(2,465)
Acquisition of treasury stock		8		(1,009)		(1,001)		(1,001)
Disposal of treasury stock		(52)		52		—		—
Acquisition of Non-controlling interests						—	0	0
Total transactions with owners	13	20	(2,465)	(957)	—	(3,389)	0	(3,389)
Balance as of February 28, 2025	672	13,062	33,825	(2,028)	87	45,618	(0)	45,618
	Share capital	Capital surplus	Retained earnings	Treasury stock	Other components of equity	Equity attributable to owners of the parent	Non-controlling interests	Total equity
Balance as of March 1, 2025	672	13,062	33,825	(2,028)	87	45,618	(0)	45,618
Net income			6,461			6,461	21	6,482
Other comprehensive income					329	329	28	357
Total comprehensive income	—	—	6,461	—	329	6,790	49	6,839
Exercise of subscription rights to shares	1	1				2		2
Share-based payment transactions		44				44		44
Dividends			(2,594)			(2,594)		(2,594)
Acquisition of treasury stock		6		(6)		(0)		(0)
Disposal of treasury stock		(44)		44		—		—
Transaction with Non-controlling interests						—	245	245
Total transactions with owners	1	7	(2,594)	38	—	(2,548)	245	(2,303)
Balance as of February 28, 2026	673	13,069	37,692	(1,990)	416	49,860	294	50,154

### 3. Consolidated Financial Statements (continued)

#### (5) Consolidated Statements of Cash Flows (Unaudited)

(Millions of yen)

	Year ended February 28,	
	2025	2026
<b>Cash flows from operating activities</b>		
Income before income taxes	8,612	9,332
Depreciation and amortization	1,572	2,399
Financial income	(39)	(74)
Financial expense	247	166
Decrease (increase) in trade and other receivables	(1,263)	374
Decrease (increase) in guarantee deposits and construction assistance fund receivables	(78)	(71)
Increase (decrease) in trade payables	577	183
Increase (decrease) in guarantee deposits received and construction assistance fund received	64	3
Increase (decrease) in other financial liabilities	3,963	2,733
Others	(136)	282
Subtotal	13,519	15,327
Interest received	35	26
Interest paid	(58)	(149)
Income taxes paid	(2,731)	(2,897)
Income taxes refunded	470	46
Net cash provided by operating activities	11,235	12,353
<b>Cash flows from investing activities</b>		
Decrease (increase) in time deposits	4,000	(3,000)
Purchase of property, plant and equipment	(1,187)	(1,406)
Purchase of intangible assets	(274)	(344)
Purchase of investment securities	(25)	(13)
Payment for acquisition of subsidiary	(1,889)	—
Others	17	(10)
Net cash provided by (used in) investing activities	642	(4,773)
<b>Cash flows from financing activities</b>		
Repayment of borrowings	(2,032)	(2,024)
Repayments of lease liabilities	(4,030)	(4,881)
Proceeds from issuance of shares	22	3
Purchase of treasury stock	(1,000)	(0)
Cash dividends paid to owners of the parent	(2,465)	(2,594)
Net cash used in financing activities	(9,505)	(9,496)
Net increase (decrease) in cash and cash equivalents	95	98
Increase in cash and cash equivalents resulting from inclusion of subsidiaries in consolidation	2,467	(1,818)
Cash and cash equivalents at beginning of period	7,923	10,390
Effect of exchange rate changes on cash and cash equivalents	—	287
Cash and cash equivalents at end of period	10,390	8,859

### 3. Consolidated Financial Statements (continued)

#### (6) Notes to Consolidated Financial Statements (Unaudited)

Notes on Assumption of Going Concern

None

#### Segment Information

##### (1) Overview of reportable segments

The reportable segments of the Company are segments of the Company for which separate financial statements are available. These are subject to periodical examinations in order to assist decision-making on allocation of managerial resources and evaluation of business performance by the Board of Directors.

Business segments are business units engaged in business activities that generate income and incur costs, including transactions with other business segments. Segment information includes items directly attributed to each segment, and items attributed to each segment based on reasonable criteria.

Domestically, the Group mainly operates full-service café restaurants under the KOMEDA's Coffee and Okage-An brands through both franchise business and company-owned stores, as well as other food and beverage stores under various brands. Overseas affiliates are independently managed entities that respect local cultures and customs and operate KOMEDA's Coffee franchise businesses or company-owned stores and restaurants under various brands in each area.

The Group's business segments are the franchise operations of full-service café restaurants that provide products and services rooted in each area, and restaurants operated under various brands. In accordance with performance management classifications, the Group's business segments are reported as two segments: "Domestic Business" and "Overseas Business."

##### (Changes of reportable segments)

Due to a review of the performance management classifications within the Group, from the subject fiscal year the Company has changed its reportable segments from a single segment to two segments, "Domestic Business" and "Overseas Business," in accordance with the increased importance of overseas business following the consolidation of POON RESOURCES PTE. LTD. as a subsidiary.

Segment information for the year ended February 28, 2025, is disclosed based on the changed reportable segments.

##### (2) Method to determine revenue and profit (loss) by reportable segment

The accounting treatment of reportable segments is generally consistent with the accounting policies used in preparing the summary quarterly consolidated financial statements, and the profit of reportable segments is operating profit.

Revenue between segments is based on amounts determined in consideration of market prices.

## (3) Segment revenue and business results

Year ended February 28, 2025

(Millions of yen)

	Reportable segment			Adjustments	Amount recorded in Consolidated Financial Statements
	Domestic Business	Overseas Business	Sub-Total		
Revenue					
Revenue to external customers	45,704	1,353	47,057	—	47,057
Revenue between segments	30	—	30	(30)	—
Sub-total	45,734	1,353	47,087	(30)	47,057
Segment profit	10,978	103	11,081	(2,261)	8,820
Financial income	—	—	—	—	39
Financial expense	—	—	—	—	(247)
Profit before tax	—	—	—	—	8,612

(Note) Adjustments to segment profit include eliminations of inter-segment transactions and corporate expenses.

Year ended February 28, 2026

(Millions of yen)

	Reportable segment			Adjustments	Amount recorded in Consolidated Financial Statements
	Domestic Business	Overseas Business	Sub-Total		
Revenue					
Revenue to external customers	51,374	5,851	57,225	—	57,225
Revenue between segments	21	—	21	(21)	—
Sub-total	51,395	5,851	57,246	(21)	57,225
Segment profit	11,513	142	11,655	(2,231)	9,424
Financial income	—	—	—	—	74
Financial expense	—	—	—	—	(166)
Profit before tax	—	—	—	—	9,332

(Note) Adjustments to segment profit include eliminations of inter-segment transactions and corporate expenses.

## Revenue

Year ended February 28, 2025

(Millions of yen)

	Domestic Business	Overseas Business	Total
Wholesale sales	33,935	792	34,727
Sales from company-owned stores	4,709	428	5,137
Revenue from store development	1,571	29	1,600
Others	3,822	95	3,917
Revenue from contract with customers	44,037	1,344	45,381
Income from lease contracts	1,667	9	1,676
Revenue from others	1,667	9	1,676
Total revenue	45,704	1,353	47,057

Year ended February 28, 2026

(Millions of yen)

	Domestic Business	Overseas Business	Total
Wholesale sales	38,490	806	39,296
Sales from company-owned stores	6,067	4,936	11,003
Revenue from store development	1,278	—	1,278
Others	3,806	100	3,906
Revenue from contract with customers	49,641	5,842	55,483
Income from lease contracts	1,733	9	1,742
Revenue from others	1,733	9	1,742
Total revenue	51,374	5,851	57,225

#### Earnings per Share

	Year ended February 28, 2025	Year ended February 28, 2026
Net income attributable to owners of the parent (millions of yen)	5,814	6,461
Weighted average number of ordinary shares (shares)	45,546,567	45,504,222
Number of ordinary shares with dilutive effects Increase due to stock options (shares)	15,209	—
Weighted average number of ordinary shares after dilution (shares)	45,561,776	45,504,222
Basic earnings per share (yen)	127.66	141.98
Diluted earnings per share (yen)	127.62	—

#### Significant Subsequent Events

None