

April 9, 2025

To whom it may concern:

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Announcement on Differences from the Earnings Forecast for the Second Quarter (Interim Period) of
the Fiscal Year Ending August 31, 2025, and Revisions to the Full-year Earnings Forecast

The Company announces differences between the earnings forecast, which was announced on October 9, 2024, and the actual results, which were announced today, for the second quarter (interim period) of the fiscal year ending August 31, 2025, as follows. We also announce revisions to the full-year earnings forecast for the fiscal year ending August 31, 2025, as follows, taking into account the recent trend in business results.

Particulars

1. Differences between earnings forecast and actual results for the second quarter (interim period) of the
fiscal year ending August 31, 2025

(September 1, 2024, to February 28, 2025)

(Consolidated)

(Unit: million yen, %)

	Net sales	Operating income	Ordinary income	Interim net profit attributable to owners of parent	Interim net income per share
Forecast previously announced (A)	122,100	7,200	7,200	4,600	93.91 yen
Actual figures (B)	121,572	6,185	6,478	4,669	95.07 yen
Changes (B)-(A)	△527	△1,014	△721	69	-
Percentage changes (%)	△0.4	△14.1	△10.0	1.5	-
(Reference) Actual results for the second quarter of the previous period (Second quarter of the fiscal year ending August 31, 2024)	104,634	5,934	6,482	2,554	52.15 yen

(Non-consolidated)

(Unit: million yen, %)

	Net sales	Ordinary income	Interim net income	Interim net income per share
Forecast previously announced (A)	76,900	2,100	1,200	24.50 yen
Actual figures (B)	79,814	1,653	925	18.85 yen
Changes (B)-(A)	2,914	△446	△274	-
Percentage changes (%)	3.8	△21.2	△22.9	-
(Reference) Actual results for the second quarter of the previous period (Second quarter of the fiscal year ending August 31, 2024)	67,329	9,432	8,214	167.70 yen

2. Reasons for the accrual of differences

(Consolidated)

Differences from the previous forecast were due to non-consolidated business results.

(Non-consolidated)

Net sales were above the previous forecast because measures for the menu and the effect of the use of DX resulted in a continued upward tendency of the number of customers and average spending per customer on a like-for-like basis. However, the Company experienced the effect of escalating rice prices and the rising of the prices of ingredients, such as vegetables, and the gross margin ratio was 53.8%, 1.2 percent point below the previous forecast; consequently, operating income, ordinary income, and interim net income were below the previous forecast.

3. Revisions to the Full-year Earnings Forecast for the Fiscal Year Ending August 31, 2025 (September 1, 2024, to August 31, 2025)

(Consolidated)

(Unit: million yen, %)

	Net sales	Operating income	Ordinary income	Net profit attributable to owners of parent	Net income per share
Forecast previously announced (A)	253,600	16,600	16,400	10,300	210.15 yen
Revised forecast (B)	258,700	15,500	15,700	10,300	210.15 yen
Changes (B)-(A)	5,100	△1,100	△700	-	-
Percentage changes (%)	2.0	△6.6	△4.3	-	-

(Reference) Actual results for the previous period (Fiscal year ending August 31, 2024)	224,542	14,863	15,585	8,149	166.28 yen
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(Non-consolidated)

(Unit: million yen, %)

	Net sales	Ordinary income	Net income	Net income per share
Forecast previously announced (A)	160,000	8,200	5,500	112.22 yen
Revised forecast (B)	168,500	7,800	5,200	106.10 yen
Changes (B)-(A)	8,500	△400	△300	-
Percentage changes (%)	5.3	△4.9	△5.5	-
(Reference) Actual results for the previous period (Fiscal year ending August 31, 2024)	146,455	15,835	12,632	257.75 yen

4. Reasons for revisions

(Consolidated)

Operating income, ordinary income, and net profit attributable to owners of the parent are expected to be below the previous forecast because of revisions to the non-consolidated earnings forecast.

(Non-consolidated)

Net sales are expected to be above the previous forecast due to the expectation that measures for the menu and the effect of the use of DX result in a continuing upward tendency of the number of customers and the average spending per customer on a like-for-like basis. For the first half, however, the Company experienced the effect of escalating rice prices and the rising of the prices of ingredients, such as vegetables, and the gross margin ratio was 53.8%, 1.2 percent point below the previous forecast. For the second half, we are expected to continuously experience the effect of escalating rice prices and the rising of the prices of ingredients, and we revised the expected gross margin ratios for the second half and the full year to 54.5% and 54.2%, respectively (56.0% and 55.5% respectively in the previous forecast). Therefore, operating income, ordinary income, and net income are expected to be below the previous forecast.

*The above-mentioned earnings forecast is based on information available as of the announcement date hereof, and actual business results may differ from the forecast due to a variety of factors in the future.

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