

October 6, 2025

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

Company name: HIDAY HIDAKA Corp.
 Listing: Tokyo Stock Exchange
 Securities code: 7611
 URL: <https://www.hiday.co.jp/ir/>
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 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: Yes (for institutional investors and analysts)

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

1. Non-consolidated financial results for the six months ended August 31, 2025 (from March 1, 2025 to August 31, 2025)

(1) Non-consolidated operating results (cumulative)

(Percentages indicate year-on-year changes.)

	Net sales		Operating profit		Ordinary profit		Profit	
Six months ended	Millions of yen	%	Millions of yen	%	Millions of yen	%	Millions of yen	%
August 31, 2025	30,754	14.4	3,663	31.8	3,680	30.3	2,490	31.9
August 31, 2024	26,881	13.0	2,780	15.7	2,824	10.5	1,887	9.1

	Basic earnings per share	Diluted earnings per share
Six months ended	Yen	Yen
August 31, 2025	68.45	-
August 31, 2024	49.72	-

(2) Non-consolidated financial position

	Total assets	Net assets	Equity-to-asset ratio
As of	Millions of yen	Millions of yen	%
August 31, 2025	32,532	23,402	71.9
February 28, 2025	34,439	25,861	75.1

Reference: Equity
 As of August 31, 2025: ¥23,402 million
 As of February 28, 2025: ¥25,861 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	-	18.00	-	26.00	44.00
Fiscal year ending February 28, 2026	-	23.00			
Fiscal year ending February 28, 2026 (Forecast)				23.00	46.00

Note: Revisions to the forecast of cash dividends most recently announced: Yes

3. Forecast of non-consolidated financial results 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		Basic earnings per share
	Millions of yen	%	Millions of yen	%	Millions of yen	%	Millions of yen	%	Yen
Fiscal year ending February 28, 2026	60,000	7.9	6,000	8.8	6,000	6.1	4,100	0.2	109.97

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

* **Notes**

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

- (3) 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	38,147,116 shares
As of February 28, 2025	38,147,116 shares

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

As of August 31, 2025	2,143,769 shares
As of February 28, 2025	863,274 shares

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

Six months ended August 31, 2025	36,379,244 shares
Six months ended August 31, 2024	37,973,135 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

(Cautions on forward-looking statements, etc.)

The forward-looking statements, including forecasts of financial results, contained in these materials are based on information currently available to the Company and on certain assumptions deemed to be reasonable. However, the Company makes no guarantee that these forecasts will be achieved. Actual results may vary due to various factors. For the conditions on which earnings forecasts are predicated and precautions for the use of earnings forecasts, please refer to Appendix P.2 "1. Qualitative Information on the Interim Financial Results (3) Explanation of forward-looking information such as earnings forecasts."

(Method of accessing supplementary material on financial results and contents of the financial results briefing)

A briefing session for institutional investors and analysts will be held on Monday, October 20, 2025 at 4 p.m. Explanation materials will be posted on the Company's website as soon as possible after the event.

Semi-annual balance sheet

(Thousands of yen)

	As of February 28, 2025	As of August 31, 2025
Assets		
Current assets		
Cash and deposits	13,341,638	10,100,272
Sales entrusting money	136,176	185,025
Accounts receivable - trade	1,900,621	2,296,291
Store ingredient	273,634	291,621
Raw materials and supplies	63,315	71,501
Securities	1,496,189	1,498,384
Other	499,107	543,671
Total current assets	17,710,683	14,986,767
Non-current assets		
Property, plant and equipment		
Buildings	14,588,440	15,198,831
Accumulated depreciation	(8,040,135)	(8,309,557)
Buildings, net	6,548,304	6,889,274
Structures	135,363	148,979
Accumulated depreciation	(113,794)	(115,743)
Structures, net	21,568	33,236
Machinery and equipment	3,006,628	3,160,937
Accumulated depreciation	(2,421,357)	(2,475,887)
Machinery and equipment, net	585,270	685,049
Vehicles	25,854	27,004
Accumulated depreciation	(18,479)	(20,518)
Vehicles, net	7,375	6,486
Tools, furniture and fixtures	3,340,723	3,626,404
Accumulated depreciation	(2,436,985)	(2,600,042)
Tools, furniture and fixtures, net	903,738	1,026,362
Land	1,394,502	1,394,502
Construction in progress	12,320	57,459
Total property, plant and equipment	9,473,080	10,092,370
Intangible assets	183,248	164,101
Investments and other assets		
Investment securities	156,361	188,253
Leasehold and guarantee deposits	4,334,816	4,369,570
Other	2,599,605	2,750,443
Allowance for doubtful accounts	(18,689)	(18,569)
Total investments and other assets	7,072,095	7,289,697
Total non-current assets	16,728,424	17,546,169
Total assets	34,439,107	32,532,937

	As of February 28, 2025	As of August 31, 2025
Liabilities		
Current liabilities		
Accounts payable - trade	1,380,014	1,611,905
Income taxes payable	1,500,495	1,367,625
Provision for bonuses	536,327	549,218
Other	3,255,318	3,673,993
Total current liabilities	6,672,157	7,202,743
Non-current liabilities		
Asset retirement obligations	1,613,368	1,654,999
Other	292,373	272,710
Total non-current liabilities	1,905,741	1,927,709
Total liabilities	8,577,899	9,130,453
Net assets		
Shareholders' equity		
Share capital	1,625,363	1,625,363
Capital surplus	1,701,684	1,701,684
Retained earnings	24,642,659	26,163,314
Treasury shares	(2,177,104)	(6,178,637)
Total shareholders' equity	25,792,603	23,311,724
Valuation and translation adjustments		
Valuation difference on available-for-sale securities	68,605	90,759
Total valuation and translation adjustments	68,605	90,759
Total net assets	25,861,208	23,402,484
Total liabilities and net assets	34,439,107	32,532,937

Semi-annual statement of income

(Thousands of yen)

	Six months ended August 31, 2024	Six months ended August 31, 2025
Net sales	26,881,094	30,754,113
Cost of sales	7,799,543	9,329,432
Gross profit	19,081,551	21,424,681
Selling, general and administrative expenses	16,300,966	17,761,114
Operating profit	2,780,584	3,663,567
Non-operating income		
Interest income	835	11,605
Dividend income	3,027	3,469
Rental income	3,638	3,948
Compensation income	9,575	18,368
Other	55,138	16,653
Total non-operating income	72,215	54,045
Non-operating expenses		
Loss on retirement of non-current assets	21,782	28,189
Other	6,632	8,447
Total non-operating expenses	28,414	36,637
Ordinary profit	2,824,385	3,680,975
Extraordinary losses		
Impairment losses	14,800	-
Total extraordinary losses	14,800	-
Profit before income taxes	2,809,584	3,680,975
Income taxes	921,720	1,190,941
Profit	1,887,864	2,490,034

(Notes on segment information, etc.)

Segment Information

The previous interim period (March 1, 2024 to August 31, 2024) and the current interim period (March 1, 2025 to August 31, 2025)

Since the Company is a single segment of the restaurant chain-related business, segment information is omitted.