

January 6, 2026

Non-consolidated Financial Results for the Nine Months Ended November 30, 2025 (Under Japanese GAAP)

Company name: HIDAY HIDAKA Corp.
 Listing: Tokyo Stock Exchange
 Securities code: 7611
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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, unless otherwise noted.)

1. Non-consolidated financial results for the nine months ended November 30, 2025 (from March 1, 2025 to November 30, 2025)

(1) Non-consolidated operating results (cumulative)

(Percentages indicate year-on-year changes.)

	Net sales		Operating profit		Ordinary profit		Profit	
Nine months ended	Millions of yen	%	Millions of yen	%	Millions of yen	%	Millions of yen	%
November 30, 2025	46,174	12.7	5,285	30.7	5,302	28.4	3,560	29.3
November 30, 2024	40,964	13.5	4,043	11.0	4,129	9.3	2,753	8.0

	Basic earnings per share	Diluted earnings per share
Nine months ended	Yen	Yen
November 30, 2025	98.21	-
November 30, 2024	72.51	-

(2) Non-consolidated financial position

	Total assets	Net assets	Equity-to-asset ratio
As of	Millions of yen	Millions of yen	%
November 30, 2025	32,783	23,661	72.2
February 28, 2025	34,439	25,861	75.1

Reference: Equity
 As of November 30, 2025: ¥23,661 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: None

Note: Breakdown of year-end dividends for the fiscal year ending February 28, 2025: Ordinary dividend of 20.00 yen, special dividend of 6.00 yen

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 quarterly 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 November 30, 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 November 30, 2025	2,143,919 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)

Nine months ended November 30, 2025	36,254,824 shares
Nine months ended November 30, 2024	37,973,043 shares

* Review of the Japanese-language originals of the attached quarterly non-consolidated financial statements by certified public accountants or an audit firm: None

* 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 financial results, etc. may differ substantially due to various factors. Please refer to “(3) Explanation on earnings forecasts and other forward-looking statements” of “1. Qualitative Information on Quarterly Financial Results” on page 4 of the attached materials for the conditions that form the assumptions for the earnings forecasts and cautions concerning the use thereof.

Quarterly balance sheet

(Thousands of yen)

	As of February 28, 2025	As of November 30, 2025
Assets		
Current assets		
Cash and deposits	13,341,638	10,734,646
Sales entrusting money	136,176	181,032
Accounts receivable - trade	1,900,621	2,334,310
Store ingredient	273,634	301,948
Raw materials and supplies	63,315	68,382
Securities	1,496,189	999,470
Other	499,107	594,367
Total current assets	17,710,683	15,214,158
Non-current assets		
Property, plant and equipment		
Buildings	14,588,440	15,419,569
Accumulated depreciation	(8,040,135)	(8,452,827)
Buildings, net	6,548,304	6,966,741
Structures	135,363	153,431
Accumulated depreciation	(113,794)	(116,859)
Structures, net	21,568	36,571
Machinery and equipment	3,006,628	3,376,330
Accumulated depreciation	(2,421,357)	(2,519,165)
Machinery and equipment, net	585,270	857,164
Vehicles	25,854	27,004
Accumulated depreciation	(18,479)	(21,585)
Vehicles, net	7,375	5,418
Tools, furniture and fixtures	3,340,723	3,735,623
Accumulated depreciation	(2,436,985)	(2,705,626)
Tools, furniture and fixtures, net	903,738	1,029,996
Land	1,394,502	1,394,502
Construction in progress	12,320	12,659
Total property, plant and equipment	9,473,080	10,303,055
Intangible assets	183,248	205,129
Investments and other assets		
Investment securities	156,361	213,293
Leasehold and guarantee deposits	4,334,816	4,397,231
Other	2,599,605	2,468,752
Allowance for doubtful accounts	(18,689)	(18,449)
Total investments and other assets	7,072,095	7,060,827
Total non-current assets	16,728,424	17,569,012
Total assets	34,439,107	32,783,170

	As of February 28, 2025	As of November 30, 2025
Liabilities		
Current liabilities		
Accounts payable - trade	1,380,014	1,658,079
Income taxes payable	1,500,495	881,630
Provision for bonuses	536,327	354,580
Other	3,255,318	4,272,543
Total current liabilities	6,672,157	7,166,834
Non-current liabilities		
Asset retirement obligations	1,613,368	1,672,341
Other	292,373	282,038
Total non-current liabilities	1,905,741	1,954,380
Total liabilities	8,577,899	9,121,214
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	26,405,929
Treasury shares	(2,177,104)	(6,179,177)
Total shareholders' equity	25,792,603	23,553,800
Valuation and translation adjustments		
Valuation difference on available-for-sale securities	68,605	108,155
Total valuation and translation adjustments	68,605	108,155
Total net assets	25,861,208	23,661,956
Total liabilities and net assets	34,439,107	32,783,170

Quarterly statement of income

(Thousands of yen)

	Nine months ended November 30, 2024	Nine months ended November 30, 2025
Net sales	40,964,710	46,174,293
Cost of sales	12,129,118	14,116,208
Gross profit	28,835,591	32,058,084
Selling, general and administrative expenses	24,791,827	26,772,103
Operating profit	4,043,763	5,285,981
Non-operating income		
Interest income	1,617	15,602
Dividend income	3,027	3,469
Rental income	6,024	5,716
Compensation income	11,480	20,273
Other	108,801	26,916
Total non-operating income	130,951	71,978
Non-operating expenses		
Loss on retirement of non-current assets	34,949	44,756
Other	10,612	11,189
Total non-operating expenses	45,562	55,945
Ordinary profit	4,129,153	5,302,014
Extraordinary losses		
Impairment losses	28,549	-
Total extraordinary losses	28,549	-
Profit before income taxes	4,100,604	5,302,014
Income taxes	1,347,216	1,741,287
Profit	2,753,388	3,560,727

(Notes on segment information, etc.)

Segment Information

The nine months of the previous fiscal year (March 1, 2024 to November 30, 2024) and the nine months of the current fiscal year (March 1, 2025 to November 30, 2025)

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