

October 2, 2026

Non-consolidated Financial Results for the Six Months Ended August 31, 2026 (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, 2026
 Scheduled date to commence dividend payments: November 6, 2026
 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, 2026 (from March 1, 2026 to August 31, 2026)

(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, 2026	34,063	10.8	4,067	11.0	4,099	11.4	2,774	11.4
August 31, 2025	30,754	14.4	3,663	31.8	3,680	30.3	2,490	31.9

	Basic earnings per share	Diluted earnings per share
Six months ended	Yen	Yen
August 31, 2026	77.06	-
August 31, 2025	68.45	-

(2) Non-consolidated financial position

	Total assets	Net assets	Equity-to-asset ratio
As of	Millions of yen	Millions of yen	%
August 31, 2026	36,458	26,647	73.1
February 28, 2026	34,189	24,872	72.8

Reference: Equity
 As of August 31, 2026: ¥26,647 million
 As of February 28, 2026: ¥24,872 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, 2026	-	23.00	-	29.00	52.00
Fiscal year ending February 28, 2027	-	28.00			
Fiscal year ending February 28, 2027 (Forecast)				28.00	56.00

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, 2027 (from March 1, 2026 to February 28, 2027)

(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, 2027	67,000	7.6	6,800	3.3	6,800	3.2	4,500	(4.9)	124.99

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, 2026	38,147,116 shares
As of February 28, 2026	38,147,116 shares

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

As of August 31, 2026	2,131,144 shares
As of February 28, 2026	2,144,097 shares

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

Six months ended August 31, 2026	36,007,646 shares
Six months ended August 31, 2025	36,379,244 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 19, 2026 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, 2026	As of August 31, 2026
Assets		
Current assets		
Cash and deposits	12,218,467	13,280,703
Sales entrusting money	124,287	166,087
Accounts receivable - trade	2,306,787	2,826,387
Store ingredient	314,773	315,632
Raw materials and supplies	64,866	71,332
Securities	-	999,127
Other	602,581	610,267
Total current assets	15,631,764	18,269,538
Non-current assets		
Property, plant and equipment		
Buildings	15,682,578	16,213,619
Accumulated depreciation	(8,520,819)	(8,806,452)
Buildings, net	7,161,758	7,407,167
Structures	161,035	179,830
Accumulated depreciation	(117,698)	(120,529)
Structures, net	43,337	59,301
Machinery and equipment	3,495,207	3,752,781
Accumulated depreciation	(2,555,568)	(2,651,105)
Machinery and equipment, net	939,639	1,101,675
Vehicles	29,385	40,866
Accumulated depreciation	(22,784)	(25,247)
Vehicles, net	6,600	15,619
Tools, furniture and fixtures	3,811,787	3,990,455
Accumulated depreciation	(2,780,567)	(2,924,854)
Tools, furniture and fixtures, net	1,031,220	1,065,600
Land	1,394,502	1,394,502
Construction in progress	5,737	170,914
Total property, plant and equipment	10,582,794	11,214,780
Intangible assets	136,707	113,731
Investments and other assets		
Investment securities	1,272,697	329,744
Leasehold and guarantee deposits	4,393,005	4,416,004
Other	2,190,504	2,133,018
Allowance for doubtful accounts	(18,449)	(18,329)
Total investments and other assets	7,837,757	6,860,438
Total non-current assets	18,557,260	18,188,950
Total assets	34,189,025	36,458,489

	As of February 28, 2026	As of August 31, 2026
Liabilities		
Current liabilities		
Accounts payable - trade	1,587,676	1,787,272
Income taxes payable	1,066,609	1,519,006
Provision for bonuses	569,292	618,583
Other	4,048,195	3,744,524
Total current liabilities	7,271,773	7,669,387
Non-current liabilities		
Asset retirement obligations	1,763,396	1,793,952
Other	281,005	347,680
Total non-current liabilities	2,044,402	2,141,633
Total liabilities	9,316,175	9,811,021
Net assets		
Shareholders' equity		
Share capital	1,625,363	1,625,363
Capital surplus	1,701,684	1,701,680
Retained earnings	27,576,929	29,276,248
Treasury shares	(6,179,764)	(6,142,428)
Total shareholders' equity	24,724,213	26,460,863
Valuation and translation adjustments		
Valuation difference on available-for-sale securities	148,636	186,604
Total valuation and translation adjustments	148,636	186,604
Total net assets	24,872,849	26,647,468
Total liabilities and net assets	34,189,025	36,458,489

Semi-annual statement of income

(Thousands of yen)

	Six months ended August 31, 2025	Six months ended August 31, 2026
Net sales	30,754,113	34,063,855
Cost of sales	9,329,432	10,643,741
Gross profit	21,424,681	23,420,113
Selling, general and administrative expenses	17,761,114	19,352,144
Operating profit	3,663,567	4,067,968
Non-operating income		
Interest income	11,605	24,888
Dividend income	3,469	3,576
Rental income	3,948	2,955
Insurance claim income	589	12,170
Compensation income	18,368	8,834
Other	16,063	35,312
Total non-operating income	54,045	87,736
Non-operating expenses		
Loss on retirement of non-current assets	28,189	50,105
Other	8,447	6,172
Total non-operating expenses	36,637	56,277
Ordinary profit	3,680,975	4,099,428
Profit before income taxes	3,680,975	4,099,428
Income taxes	1,190,941	1,324,665
Profit	2,490,034	2,774,762

(Notes on segment information, etc.)

(Segment information)

The previous interim period (March 1, 2025 to August 31, 2025) and the current interim period (March 1, 2026 to August 31, 2026)

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