FY2026 (Year Ending March 2027) 1st Quarter Financial Results Briefing Materials

August 7, 2026

MOS FOOD SERVICES, INC.
(Securities Code: 8153)

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1. FY2026 1st Quarter Financial Highlights
2. FY2026 1st Quarter Financial Results Overview
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Financial Highlights

Revenue increased due to growth in same-store sales and customer numbers in the domestic Mos business, but profit declined due to factors such as rising procurement costs.As high costs were already factored in and prices were revised in July, there is no change to the full-year forecast.

Figures in parentheses indicate YoY change

Domestic MOS Burger Business	
Total System Sales	¥34.9 billion (103.1%)
Existing-Store Sales YoY	103.8% (Customer Traffic: 103.0%, Average Ticket: 100.7%)
Number of Stores	1,308 stores (+4 openings, -8 closures) ※Compared to the end of March 2026

Consolidated Financial Results	
Net Sales	¥24.6 billion (103.6%)
Operating Income	¥0.8 billion (47.1%)
Quarterly Net Income Attributable to Owners of Parent	¥0.5 billion (46.2%)
EBITDA	¥1.9 billion (70.7%) ※Operating income + Depreciation + Amortization of goodwill

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Financial Results Summary

Net Sales YoY +¥0.8B +3.6%	Net sales growth due to an increase in both customer traffic (+3.0% YoY) and average ticket (+0.7% YoY) in the Domestic MOS Burger Business, driven by strong sales of limited-time promotional items.
Operating Income YoY -¥0.9B -52.9%	Profit decline due to a higher cost ratio in the Domestic MOS Burger Business from rising raw material costs (-¥0.6B) and an increase in SG&A expenses (-¥0.5B) such as commission and sales promotion expenses
Quarterly Net Income Attributable to Owners of Parent YoY -¥0.6B -53.8%	A decrease of -¥0.6B YoY in line with lower operating income (-¥0.9B)

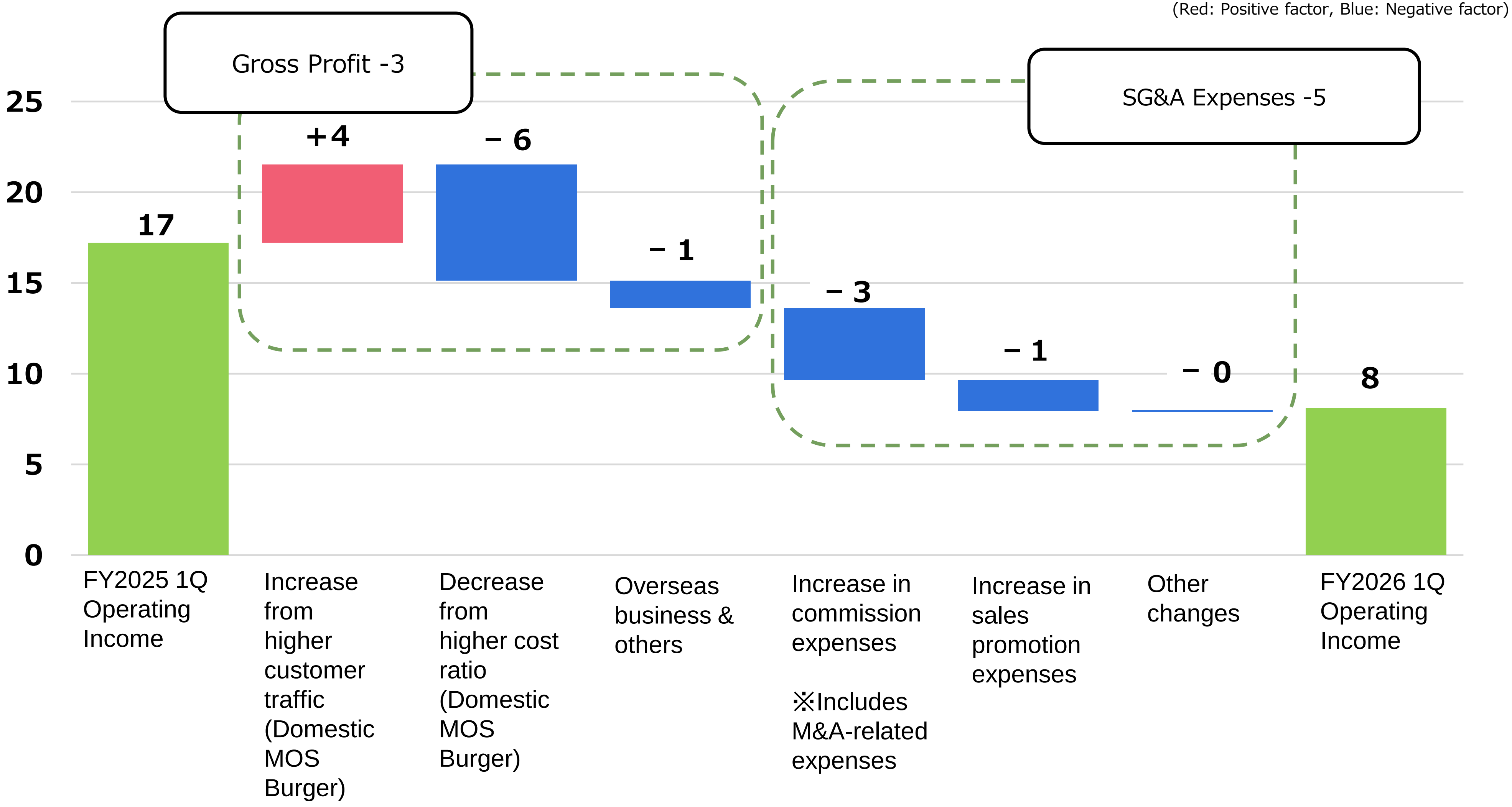
Consolidated Statement of Income

(Unit: 100million JPY, YoY is %)

	FY2025 1Q	FY2026 1Q	Change	YoY (%)	Main Factors for Change
Net Sales	237	246	8	3.6	Domestic MOS: +8 Overseas: +0 Growth: -0
Cost of Sales	122	134	11	9.7	
Cost of Sales Ratio	51.5%	54.6%	+3.1%	-	
Gross Profit	115	111	-3	-2.9	
SG&A Expenses	98	103	5	5.9	Commission expenses: +3 Sales promotion expenses: +1
SG&A Ratio	41.2%	42.1%	+0.9%	-	
Operating Income	17	8	-9	-52.9	
Non-operating Income	2	2	0	10.9	
Non-operating Expenses	1	1	-0	-2.8	
Ordinary Income	17	8	-8	-49.7	
Extraordinary Income	0	0	0	109.4	
Extraordinary Losses	0	0	-0	-14.2	
Quarterly Income Before Income Taxes	17	9	-8	-48.3	
Income Taxes	4	3	-1	-35.2	
Quarterly Net Income Attributable to Non-controlling Interests	0	0	0	33.4	
Quarterly Net Income Attributable to Owners of Parent	12	5	-6	-53.8	

Factors for Change in Operating Income

(Unit: 100M JPY)
(Red: Positive factor, Blue: Negative factor)



Segment Information

(Unit: 100M JPY)

	Reportable Segment	Prior Period	Current Period	YoY Change	Main Factors for Increase/Decrease
Net Sales to External Customers	Domestic Mos Burger Business	193	201	8	Customer traffic: 103.0% YoY (Strong sales of promotional items) Average ticket: 100.7%
	Overseas Business	38	39	0	Increase: Taiwan Decrease: Singapore, Hong Kong
	New Food and Beverage Business	4	4	-0	
	Other Businesses	0	0	-0	
	Total	237	246	8	
Segment Income (Loss: -)	Domestic Mos Burger Business	20	15	-5	Cost of sales ratio: Increased
	Overseas Business	1	0	-0	Cost of sales ratio: Increased
	New Food and Beverage Business	-0	-0	-0	
	Other Businesses	0	0	-0	
	Total	22	15	-6	
	Adjustments	-4	-7	-2	
	Operating Income	17	8	-9	

Consolidated Balance Sheet

(Unit: 100M JPY)

	FY2025-End	FY2026 1Q-End	Change	Main Factors for Increase/Decrease
Current Assets	473	451	-21	Cash and deposits: -23
Non-current Assets	400	407	6	Property, plant and equipment: +18 billionInvestments and other assets: -12 (Investment securities: -6, Shares of entities handled under equity method / Shares of subsidiaries and associates: -5)
Total Assets	873	859	-14	
Current Liabilities	207	187	-19	Accounts payable - other: -15 billionIncome taxes payable: -6
Non-current Liabilities	69	81	11	Lease obligations: +13
Total Liabilities	277	269	-7	
Total Net Assets	596	589	-6	Retained earnings: -0 (Net income: +5, Dividends paid: -5) Valuation difference on available-for-sale securities: -6
Total Liabilities and Net Assets	873	859	-14	

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M&A Transaction

Acquired 100% of the issued shares of BYO Co., Ltd., making it a wholly-owned subsidiary.

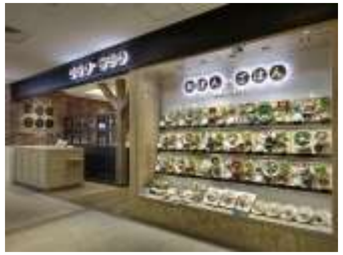
Transaction Highlights

・Acquisition Amount: ¥11,197 million
・Execution Date: June 30, 2026
・Closing Date: July 31, 2026
・Consolidation Timing: From July 1, 2026
(Effective Q2 FY3/2027)

Financial Highlights

・Net Sales (Recent FY): ¥18,380 million (FY3/2026)
・Adjusted EBITDA: ¥1,268 million (FY3/2026)
・Goodwill / Amortization Method: Under review
(To be amortized regularly under Japanese GAAP)



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