Securities Code：9861

First Quarter - Fiscal Year Ending February 2027

Supplementary Financial Information

YOSHINOYA HOLDINGS CO., LTD. July 8th, 2026

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Business Performance Summary

For the People
YOSHINOYA HOLDINGS

◆Achieved Record-High Sales and Significant Profit Growth

- ●Revenue (YoY +¥6,553m) …Same-store sales growth and net increase in number of stores.
- ●Operating Profit (YoY +¥1,488m) …Higher sales revenue and effective control of SG&A expenses.
- ●Net Income (YoY +¥1,071m) …Higher operating profit, gains on the sale of fixed assets, etc.
- ●EBITDA (YoY+¥1,582m) …Higher profits and increased depreciation expenses.

(Unit: million yen)

	Q1 2026 (FY Ended Feb 2026)		Q1 2027 (FY Ended Feb 2027)				FY Ended Feb 2027		
	Actual	Sales Ratio	Actual	Sales Ratio	YoY Change	YoY Growth	Forecast	Sales Ratio	Progress Rate
Net Sales	52,218	-	**58,771**	**-**	**+6,553**	**112.5%**	**242,000**	**-**	**24.3%**
COGS	19,485	37.3%	22,076	37.6%	+2,590	113.3%	94,200	38.9%	23.4%
Gross Profit	32,732	62.7%	36,694	62.4%	+3,962	112.1%	147,800	61.1%	24.8%
SG&A Expenses	31,675	60.7%	34,149	58.1%	+2,474	107.8%	139,300	57.6%	24.5%
Operating Profit	1,056	2.0%	**2,544**	**4.3%**	**+1,488**	**240.8%**	**8,500**	**3.5%**	**29.9%**
Ordinary Profit	1,241	2.4%	2,793	4.8%	+1,551	225.0%	8,800	3.6%	31.7%
Attributable to Owners of Parent **Net Income**	742	1.4%	**1,814**	**3.1%**	**+1,071**	**244.2%**	**4,900**	**2.0%**	**37.0%**
EBITDA ※	2,885	5.5%	**4,468**	**7.6%**	**+1,582**	**154.9%**	**17,200**	**7.1%**	**26.0%**

※EBITDA : Operating profit + depreciation & amortization (incl. goodwill)

Same-Store Sales (YoY)

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◆The group as a whole achieved 9.8% growth.

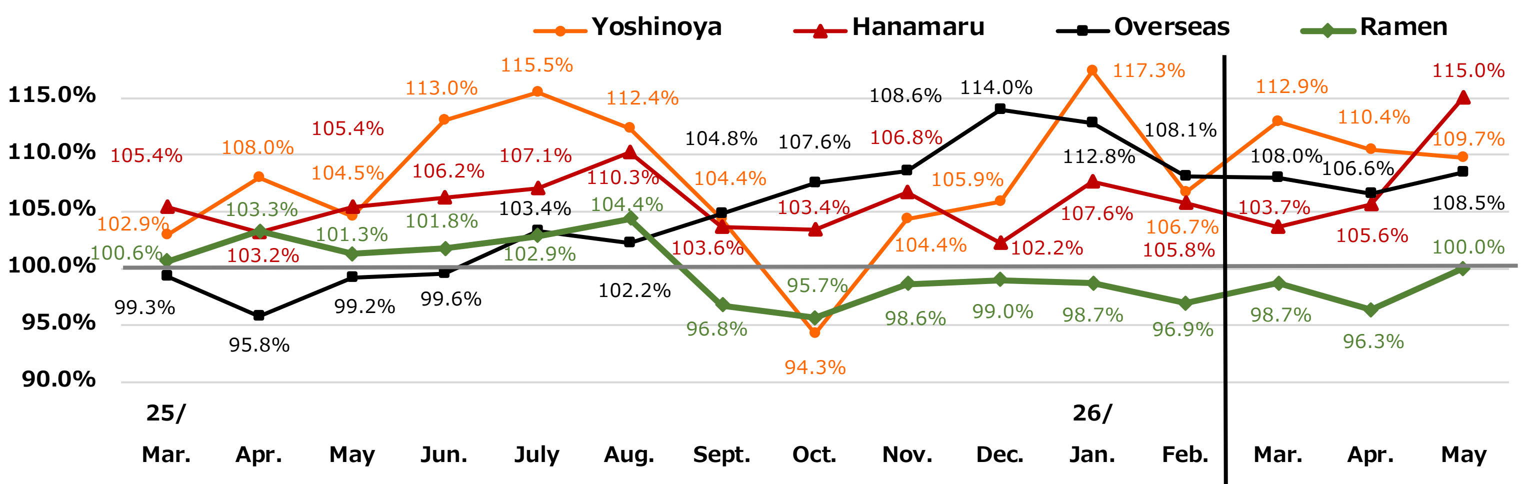
◆Yoshinoya delivered strong performance, supported by new product launches and effective promotional campaigns.

◆Hanamaru recorded significant growth in May, and Overseas business remained solid, mainly in the U.S.

	March	April	May	Q1
Group	110.4%	108.8%	110.0%	109.8%
Yoshinoya	112.9%	110.4%	109.7%	111.0%
Hanamaru	103.7%	105.6%	115.0%	108.0%
Ramen	98.7%	96.3%	100.0%	98.4%

	January	February	March	Q1
Overseas	108.0%	106.6%	108.5%	107.7%
U.S.	110.1%	108.6%	112.7%	110.5%
China	113.5%	109.0%	104.0%	108.7%
Singapore	84.1%	78.2%	82.7%	81.8%

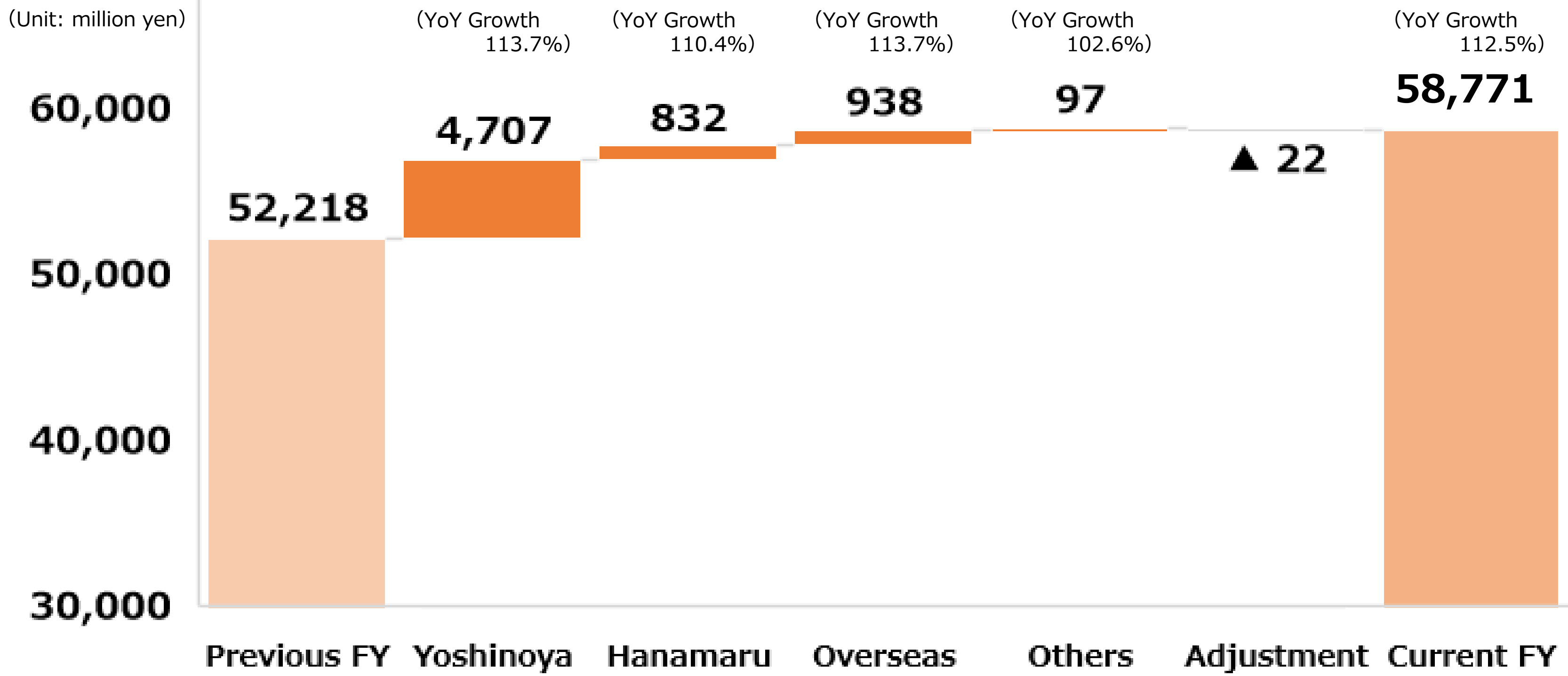
※ Overseas: Local currency basis, Jan.-Dec. fiscal year



※Overseas: Local currency basis, Jan.-Dec. fiscal year, Year-on-year change in local currency from January of the previous period to March of the current period

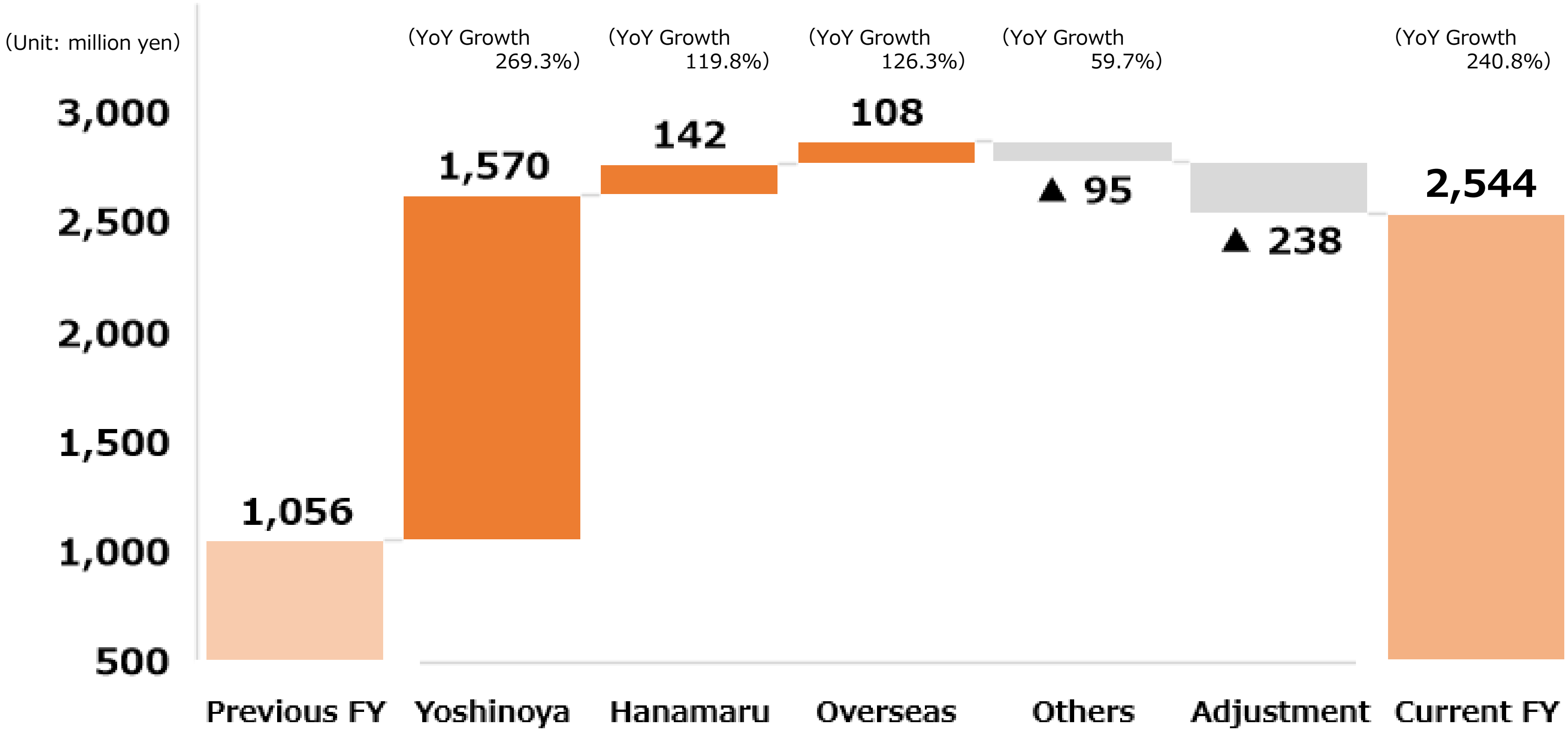
Segment Performance – Net Sales

- ◆Revenue increased across all segments, driven by same-stores sales growth and a net increase in the number of stores through new openings.
- ◆Yoshinoya delivered strong performance, supported by new product launches and effective promotional strategies.
- ◆Hanamaru benefited from seasonal menu offerings and price revisions impact.
- ◆Overseas supported by the recovery in the U.S. and steady performance in China.
- ◆Others affected by change in the consolidation scope of overseas ramen subsidiaries.



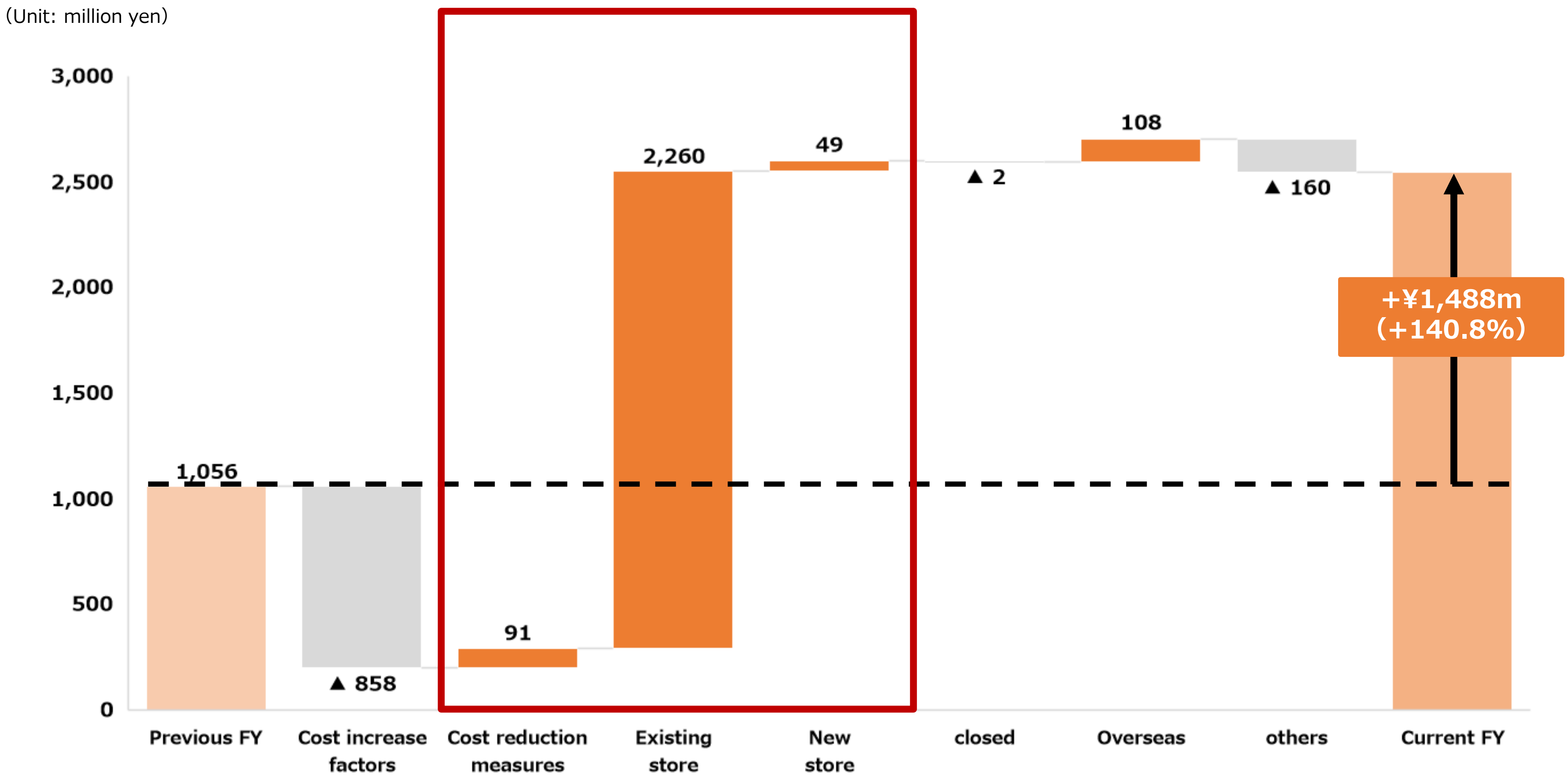
Segment Performance – Operating Profit

- ◆**Profit growth across all segments drove consolidated profit to more than double.**
- ◆**Yoshinoya achieved significant profit growth, driven by higher same-store-sales resulting from new product launches.**
- ◆**Hanamaru increased profit by higher sales and effective SG&A cost management.**
- ◆**Overseas recorded profits growth, supported by strong sales in the U.S.**
- ◆**Others impacted from the expansion of domestic ramen manufacturing bases.**



Profit Analysis

◆Operating Profit … YoY 240.8%（+¥1,488m）
Although costs increased by 858 million yen, strong same-store sales generated 2,260 million yen in profit growth.



※既存店、新設店、閉店に海外は含めておりません

Store Development

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【Yoshinoya】 Opening stores focusing on new service model.
【Hanamaru】 Opened two sub-brand stores under kishimen concept.
【Overseas】 Store expansion progressed steadily, driven by China.
【Ramen】 Opened one Buchiton brand store in Hong Kong.

	Prev. FY-End	Opening	Closure	Relocation	Q1-End	Variance	Opening Annual Plan	Progress Rate
Yoshinoya	**1,290**	**10**	**13**	**-**	**1,287**	**▲3**	**37**	**27.0%**
Existing Model	645	1	7	▲2	637	▲8	-	-
New Service Model	590	9	1	2	600	+10	35	25.7%
Takeout Delivery Store	42	-	4	-	38	▲4	-	-
New Business Format	13	-	1	-	12	▲1	2	0.0%
Hanamaru	**418**	**4**	**1**	**-**	**421**	**+3**	**22**	**18.2%**
Overseas	**1,035**	**30**	**24**	**-**	**1,041**	**+6**	**82**	**36.6%**
U.S.	102	-	-	-	102	0	3	0.0%
Mainland China Hong Kong	660	27	17	-	670	+10	66	40.9%
Southeast Asia	231	3	3	-	231	0	10	30.0%
Others	42	-	4	-	38	▲4	3	0.0%
Others	**143**	**1**	**3**	**-**	**141**	**▲2**	**18**	**5.6%**
Ramen	125	1	3	-	123	▲2	17	5.9%
Others	18	-	-	-	18	0	1	0.0%
Group-Wide	**2,886**	**45**	**41**	**-**	**2,890**	**+4**	**159**	**28.3%**

CapEx

◆Renovation projects were delayed due to an unstable supply of construction materials.

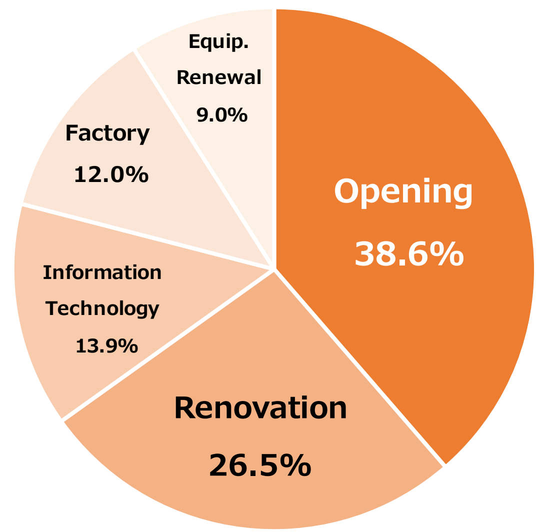
◆IT investment focused on the modernization of management systems.

【CapEx Breakdown】

(Unit: million yen)

	Q1 FY Feb 2026	Q1 FY Feb 2027	Variance	Planning	Progress Rate
Yoshinoya	**1,505**	**1,230**	**▲275**	**7,055**	**17.4%**
Opening	469	687	+218	2,056	33.4%
Renovation	646	379	▲266	3,900	9.7%
Equip.Renewal	391	164	▲227	1,099	14.9%
Hanamaru	**387**	**369**	**▲18**	**2,492**	**14.8%**
Opening	239	210	▲28	1,304	16.1%
Renovation	95	144	+49	852	16.9%
Equip.Renewal	53	14	▲39	336	4.3%
Overseas	**424**	**318**	**▲106**	**1,949**	**16.3%**
Opening	288	140	▲149	985	14.2%
Renovation	130	177	+46	668	26.4%
Equip.Renewal	5	2	▲4	296	0.6%
Others	**39**	**69**	**+30**	**271**	**25.5%**
Opening	4	20	+16	266	7.7%
Renovation	26	25	▲1	0	-
Equip.Renewal	9	24	+15	5	476.7%
Factory	**125**	**327**	**+202**	**2,184**	**15.0%**
IT	**9**	**380**	**+371**	**1,058**	**35.9%**
HQ & Admin.	**86**	**42**	**▲44**	**240**	**17.5%**
Group Total	**2,568**	**2,736**	**+168**	**15,249**	**17.9%**

【CapEx by Category】



【Opening & Renovation】

	Q1 FY Feb 2026	Q1 FY Feb 2027	Variance	Planning	Progress Rate
Opening	1,000	1,057	+57	4,611	22.9%
Renovation	897	725	▲172	5,420	13.4%

Financial Position

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【Balance Sheet】

(Unit: million yen)

	Prev. FY-End	Q1-End	Variance
Current Assets	**41,871**	**48,044**	**+6,172**
Cash & Deposit	21,638	24,932	+3,294
Others	20,233	23,111	+2,878
Fixed Assets	**82,953**	**83,784**	**+831**
Tangible Fixed Assets	58,849	58,859	+10
Intangible Fixed Assets	3,771	3,934	+162
Others	20,331	20,990	+658
Total Assets	**124,824**	**131,829**	**+7,004**
Current Liabilities	**35,979**	**41,749**	**+5,769**
Short-Term Debt	7,050	10,050	+3,000
Long-Term Debt	3,313	3,315	+2
Others	25,616	28,383	+2,766
Fixed Liabilities	**20,132**	**19,955**	**▲ 177**
Long-Term Debt	6,790	6,734	▲ 56
Others	13,341	13,221	▲ 120
Total Liabilities	**56,112**	**61,704**	**+5,592**
Net Assets	**68,712**	**70,124**	**+1,412**
Total Liabilities & Net Assets	**124,824**	**131,829**	**+7,004**

【Cash Flow Overview】

(Unit: million yen)

	Q1 FY 2026 Feb	Q1 FY 2027 Feb	Variance
Operating Cash Flow	**444**	**3,138**	**+2,694**
Investing Cash Flow	**▲ 2,949**	**▲ 1,922**	**+1,027**
Free Cash Flow	▲ 2,505	1,215	+3,721
Financing Cash Flow	**613**	**1,793**	**+1,179**
Debt	1,721	2,943	+1,221
Lease Liabilities	▲ 472	▲ 452	+20
Dividends	▲ 633	▲ 696	▲ 62
Others	▲ 1	0	+0
Net Cash Change	▲ 1,778	3,270	+5,049
Beginning Cash Balance	19,524	20,931	+1,406
Ending Cash Balance	17,745	24,202	+6,456

【Key Financial Indicators】

	Prev. FY-End	Q1-End	Variance
Equity Ratio	**54.5%**	**52.6%**	▲ 1.9%
D/E Ratio ※1	**0.25x**	**0.29x**	+0.04x
Net D/E Ratio ※2	**▲ 0.07x**	**▲ 0.07x**	▲ 0.00x

*1 D/E Ratio = Debt ÷ Equity
*2 Net D/E Ratio = (Debt - Cash & Deposit)÷Equity

◆The asset and liability structure remained sound.

◆Cash and cash equivalents increased, primarily driven by operating cash flow of +2,694 million yen.

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Cultivating customer needs by leveraging the unique value of the Yoshinoya brand.

Enhancing Value by Adding One More Item to the Beef Bowl

【Beef bowl and Abura Soba Set】

Surpassed 1.5 million servings sold within the first month of launch!

Strengthening Year-Round Standard Menu

【Beef Teppanyaki Set Meal】

Featured in TV commercials. Became a permanent menu item, following strong customer demand.

Cultivating customer needs and expanding into new locations and business formats.

New Menu Item Designed to Maximize Customer Satisfaction

【Bakutantan】 ※Limited-Time Offer

Launched nationwide following the first opening of Meat Specialty Store in Tokyo

Converting Seasonal Menu Items into Permanent Offerings

【Tantan Udon】

Offering popular seasonal menu Year-Round

Development of the Japanese Noodle Business

【Kishimen Concept】

Opened two "Zuzuzu" stores.

Topics【Sustainability】

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A New Sustainability Initiative Aimed at Reducing Food Waste

Recycling Udon Manufacturing By-products

◆Udon trimmings transformed into craft beer "SANUKI 870 ALE"!
Limited-time sales at 34 selected stores.

～Co-developed with Better life with upcycle～

Appendix

Segment Performance

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(Unit: million yen)

Segment	Net Sales				Segment Profit			
	Q1 FY 2025 Feb	Q1 FY 2026 Feb	Q1 FY 2027 Feb	YoY Change	Q1 FY 2025 Feb	Q1 FY 2026 Feb	Q1 FY 2027 Feb	YoY Change
Yoshinoya	31,819	34,357	39,064	4,707	1,024	927	2,498	1,570
Hanamaru	7,648	8,001	8,834	832	657	718	861	142
Overseas	6,850	6,858	7,797	938	469	415	524	108
Others	1,878	3,686	3,784	97	51	238	142	▲95
Adjustment	▲653	▲686	▲709	▲22	▲1,322	▲1,242	▲1,480	▲238
Total	47,542	52,218	58,771	6,553	880	1,056	2,544	1,488

【Net Sales】

◆Ramen Business +¥148m（YoY 105.1%）
※Ramen Business Share of “Others” Segment···81.0%

【Segment Profit】

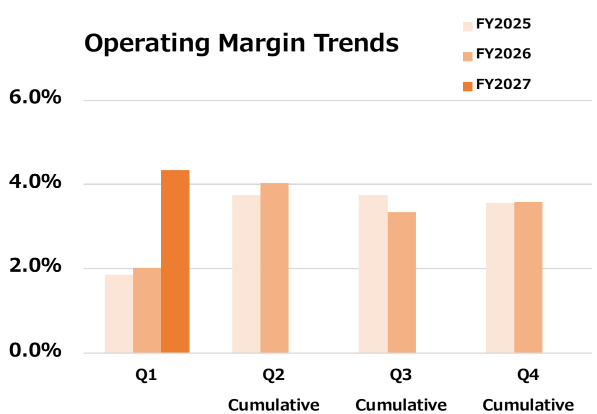
◆“Others” (Ramen Business) ▲¥105m（YoY 53.2%）
※Ramen Business Share of “Others” Segment···84.1%

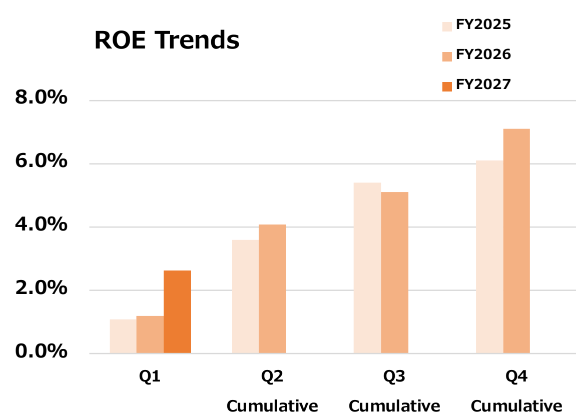
3-Year Business Performance

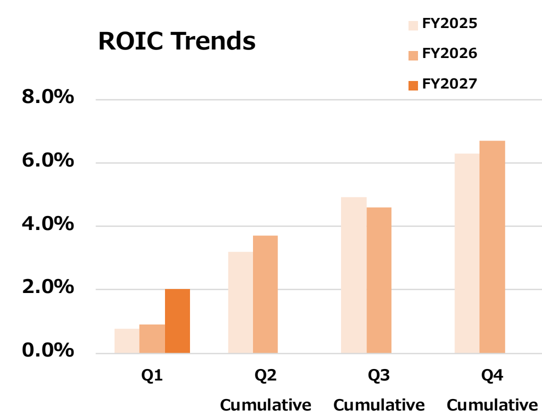
(Unit: million yen)

Item	Q1 FY 2025 Feb		Q1 FY 2026 Feb		Q1 FY 2027 Feb	
	Actual	YoY	Actual	YoY	Actual	YoY
Net Sales	47,542	107.3%	52,218	109.8%	58,771	112.5%
COGS	16,696	107.1%	19,485	116.7%	22,076	113.3%
SG&A Expenses	29,966	109.9%	31,675	105.7%	34,149	107.8%
Operating Profit	880	61.3%	1,056	120.0%	2,544	240.8%
Net Profit	681	66.5%	742	109.0%	1,814	244.2%
EBITDA ※	2,481	83.7%	2,885	116.3%	4,468	154.9%
Borrowed money	19,436	82.5%	19,274	99.2%	20,099	104.3%
Net Assets	61,497	109.0%	64,663	105.1%	70,124	108.4%
Total Assets	113,817	103.3%	119,696	105.2%	131,829	110.1%

※EBITDA : Operating profit + depreciation & amortization (incl. goodwill)







Disclaimer

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Actual results may differ materially due to various risks and uncertainties. These forward-looking statements are not guarantees of future performance.

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