Note: This document has been translated from a part of the Japanese original for reference purposes only. In the event of any discrepancy between this translated document and the Japanese original, the original shall prevail.

August 4, 2026

Consolidated Financial Results for the Three Months Ended June 30, 2026 (Under Japanese GAAP)

Company name: SAC'S BAR HOLDINGS INC.
Listing: Tokyo Stock Exchange
Securities code: 9990
URL: http://www.sacs-bar.co.jp
Representative: Takeshi Kiyama, President and Representative Director, CEO
Inquiries: Yoh Yamada, Senior Managing Executive Officer / General Manager, Administrative Department
Telephone: +81-3-3654-5315
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. Consolidated financial results for the three months ended June 30, 2026 (from April 1, 2026 to June 30, 2026)

(1) Consolidated operating results (cumulative) (Percentages indicate year-on-year changes.)

	Net sales		Operating profit		Ordinary profit		Profit attributable to owners of parent	
Three months ended	Millions of yen	%	Millions of yen	%	Millions of yen	%	Millions of yen	%
June 30, 2026	12,503	5.8	588	5.6	644	10.8	363	7.3
June 30, 2025	11,815	(3.9)	557	(31.6)	580	(29.8)	338	(34.3)

Note: Comprehensive income For the three months ended June 30, 2026: ¥ 329 million [(4.3) %]
For the three months ended June 30, 2025: ¥ 343 million [(32.4) %]

	Basic earnings per share	Diluted earnings per share
Three months ended	Yen	Yen
June 30, 2026	12.52	-
June 30, 2025	11.66	-

(2) Consolidated financial position

	Total assets	Net assets	Equity-to-asset ratio
As of	Millions of yen	Millions of yen	%
June 30, 2026	40,476	30,202	74.6
March 31, 2026	41,714	30,889	74.1

Reference: Equity
As of June 30, 2026: ¥ 30,202 million
As of March 31, 2026: ¥ 30,889 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 March 31, 2026	-	0.00	-	35.00	35.00
Fiscal year ending March 31, 2027	-				
Fiscal year ending March 31, 2027 (Forecast)		0.00	-	35.00	35.00

Note: Revisions to the forecast of cash dividends most recently announced: None

3. Consolidated financial result forecasts for the fiscal year ending March 31, 2027 (from April 1, 2026 to March 31, 2027)

(Percentages indicate year-on-year changes.)

	Net sales		Operating profit		Ordinary profit		Profit attributable to owners of parent		Basic earnings per share
	Millions of yen	%	Millions of yen	%	Millions of yen	%	Millions of yen	%	Yen
Six months ending September 30, 2026	25,394	3.5	1,401	2.4	1,441	1.6	906	5.3	31.21
Full year	53,513	4.4	3,348	5.8	3,426	5.1	2,112	10.8	72.72

Note: Revisions to the financial result forecast most recently announced: None

*** Notes**

(1) Significant changes in the scope of consolidation during the period: None

(2) Adoption of accounting treatment specific to the preparation of quarterly consolidated financial statements: None

(3) 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

(4) Number of issued shares (common shares)

(i) Total number of issued shares at the end of the period (including treasury shares)

As of June 30, 2026	29,859,900 shares
As of March 31, 2026	29,859,900 shares

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

As of June 30, 2026	803,864 shares
As of March 31, 2026	803,864 shares

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

Three months ended June 30, 2026	29,056,036 shares
Three months ended June 30, 2025	29,056,107 shares

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

Quarterly Consolidated Financial Statements and Primary Notes

Quarterly Consolidated Balance Sheet

(Millions of yen)

	As of March 31, 2026	As of June 30, 2026
Assets		
Current assets		
Cash and deposits	5,804	3,861
Notes and accounts receivable - trade	4,262	3,359
Merchandise and finished goods	12,884	13,643
Raw materials and supplies	24	31
Other	237	200
Total current assets	23,214	21,097
Non-current assets		
Property, plant and equipment		
Buildings and structures, net	3,102	3,146
Land	2,533	2,533
Leased assets, net	356	331
Construction in progress	891	887
Other, net	210	296
Total property, plant and equipment	7,094	7,194
Intangible assets	175	168
Investments and other assets		
Investment securities	4,092	5,061
Retirement benefit asset	307	304
Deferred tax assets	713	603
Leasehold and guarantee deposits	5,594	5,572
Other	529	480
Allowance for doubtful accounts	(6)	(6)
Total investments and other assets	11,230	12,016
Total non-current assets	18,500	19,379
Total assets	41,714	40,476

(Millions of yen)

	As of March 31, 2026	As of June 30, 2026
Liabilities		
Current liabilities		
Notes and accounts payable - trade	3,273	2,985
Current portion of long-term borrowings	800	800
Lease liabilities	148	141
Income taxes payable	364	169
Provision for bonuses	359	183
Provision for bonuses for directors (and other officers)	50	14
Provision for shareholder benefit program	39	39
Other	2,066	2,250
Total current liabilities	7,102	6,584
Non-current liabilities		
Long-term borrowings	500	500
Lease liabilities	287	259
Provision for retirement benefits for directors (and other officers)	176	36
Retirement benefit liability	1,108	1,129
Deferred tax liabilities	14	17
Asset retirement obligations	1,300	1,298
Long-term accounts payable - other	257	371
Other	77	77
Total non-current liabilities	3,721	3,689
Total liabilities	10,824	10,274
Net assets		
Shareholders' equity		
Share capital	2,986	2,986
Capital surplus	4,569	4,569
Retained earnings	23,441	22,787
Treasury shares	(483)	(483)
Total shareholders' equity	30,513	29,860
Accumulated other comprehensive income		
Valuation difference on available-for-sale securities	(89)	(110)
Remeasurements of defined benefit plans	465	452
Total accumulated other comprehensive income	376	341
Total net assets	30,889	30,202
Total liabilities and net assets	41,714	40,476

Quarterly Consolidated Statements of Income and Comprehensive Income

Quarterly Consolidated Statement of Income

For the Three-Month Period

(Millions of yen)

	For the three months ended June 30, 2025	For the three months ended June 30, 2026
Net sales	11,815	12,503
Cost of sales	5,923	6,283
Gross profit	5,892	6,219
Selling, general and administrative expenses	5,334	5,630
Operating profit	557	588
Non-operating income		
Interest income	20	23
Dividend income	0	0
Insurance claim income	-	44
Other	12	6
Total non-operating income	33	74
Non-operating expenses		
Interest expenses	6	9
Other	3	10
Total non-operating expenses	10	19
Ordinary profit	580	644
Extraordinary losses		
Loss on retirement of non-current assets	20	7
Impairment losses	1	-
Total extraordinary losses	21	7
Profit before income taxes	559	636
Income taxes - current	82	144
Income taxes - deferred	137	128
Total income taxes	220	273
Profit	338	363
Profit attributable to owners of parent	338	363

Quarterly Consolidated Statement of Comprehensive Income

For the Three-Month Period

(Millions of yen)

	For the three months ended June 30, 2025	For the three months ended June 30, 2026
Profit	338	363
Other comprehensive income		
Valuation difference on available-for-sale securities	5	(20)
Remeasurements of defined benefit plans, net of tax	(0)	(13)
Total other comprehensive income	5	(34)
Comprehensive income	343	329
Comprehensive income attributable to		
Comprehensive income attributable to owners of parent	343	329
Comprehensive income attributable to non-controlling interests	-	-