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February 3, 2026

**Consolidated Financial Results
for the Nine Months Ended December 31, 2025
(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

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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. Consolidated financial results for the nine months ended December 31, 2025 (from April 1, 2025 to December 31, 2025)

(1) Consolidated operating results (cumulative)

(Percentages indicate year-on-year changes.)

	Net sales		Operating profit		Ordinary profit		Profit attributable to owners of parent	
	Millions of yen	%	Millions of yen	%	Millions of yen	%	Millions of yen	%
Nine months ended December 31, 2025	37,143	(3.6)	2,143	(25.7)	2,219	(24.6)	1,351	(25.2)
December 31, 2024	38,516	1.4	2,883	10.3	2,945	10.0	1,806	6.3

Note: Comprehensive income

For the nine months ended December 31, 2025: ¥ 1,314 million [(26.7)%]

For the nine months ended December 31, 2024: ¥ 1,793 million [4.7%]

	Basic earnings per share	Diluted earnings per share
	Yen	Yen
Nine months ended December 31, 2025	46.53	-
December 31, 2024	62.17	-

(2) Consolidated financial position

	Total assets	Net assets	Equity-to-asset ratio
	Millions of yen	Millions of yen	%
As of December 31, 2025	41,964	29,984	71.5
March 31, 2025	40,313	29,541	73.3

Reference: Equity

As of December 31, 2025: ¥ 29,984 million

As of March 31, 2025: ¥ 29,541 million

2. Cash dividends

	Annual dividends per share				
	First quarter-end	Second quarter-end	Third quarter-end	Fiscal year-end	Total
Fiscal year ended March 31, 2025	Yen -	Yen 0.00	Yen -	Yen 30.00	Yen 30.00
Fiscal year ending March 31, 2026	-	0.00	-		
Fiscal year ending March 31, 2026 (Forecast)				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, 2026 (from April 1, 2025 to March 31, 2026)

(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	
Full year	50,649	(3.1)	2,906	(28.1)	2,973	(28.0)	1,843	(27.6)	63.45	

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 December 31, 2025	29,859,900 shares
As of March 31, 2025	29,859,900 shares
 - (ii) Number of treasury shares at the end of the period

As of December 31, 2025	803,814 shares
As of March 31, 2025	803,764 shares
 - (iii) Average number of shares outstanding during the period (cumulative from the beginning of the fiscal year)

Nine months ended December 31, 2025	29,056,093 shares
Nine months ended December 31, 2024	29,056,141 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

(Thousands of yen)

	As of March 31, 2025	As of December 31, 2025
Assets		
Current assets		
Cash and deposits	5,775,345	3,581,369
Notes and accounts receivable - trade	4,224,725	4,543,097
Merchandise and finished goods	12,484,942	13,856,577
Raw materials and supplies	26,141	24,981
Other	310,050	394,715
Total current assets	22,821,204	22,400,741
Non-current assets		
Property, plant and equipment		
Buildings and structures, net	2,680,253	3,215,531
Land	1,570,381	2,533,302
Leased assets, net	340,566	360,215
Construction in progress	863,847	898,486
Other, net	172,843	187,112
Total property, plant and equipment	5,627,892	7,194,648
Intangible assets	147,274	164,305
Investments and other assets		
Investment securities	4,376,931	5,138,838
Retirement benefit asset	55,057	37,270
Deferred tax assets	1,193,683	874,728
Leasehold and guarantee deposits	5,615,359	5,636,112
Other	482,721	523,926
Allowance for doubtful accounts	(6,453)	(6,453)
Total investments and other assets	11,717,299	12,204,421
Total non-current assets	17,492,466	19,563,375
Total assets	40,313,671	41,964,117

(Thousands of yen)

	As of March 31, 2025	As of December 31, 2025
Liabilities		
Current liabilities		
Notes and accounts payable - trade	3,272,266	4,602,623
Current portion of long-term borrowings	200,000	600,000
Lease liabilities	149,631	141,631
Income taxes payable	562,754	77,269
Provision for bonuses	415,236	171,317
Provision for bonuses for directors (and other officers)	49,100	41,700
Provision for shareholder benefit program	39,300	-
Other	1,828,720	2,182,084
Total current liabilities	6,517,008	7,816,625
Non-current liabilities		
Long-term borrowings	800,000	700,000
Lease liabilities	250,055	266,563
Provision for retirement benefits for directors (and other officers)	174,448	173,826
Retirement benefit liability	1,376,529	1,375,501
Deferred tax liabilities	14,985	16,663
Asset retirement obligations	1,333,653	1,315,416
Other	305,204	315,460
Total non-current liabilities	4,254,878	4,163,432
Total liabilities	10,771,886	11,980,057
Net assets		
Shareholders' equity		
Share capital	2,986,400	2,986,400
Capital surplus	4,569,597	4,569,597
Retained earnings	22,405,561	22,885,833
Treasury shares	(483,447)	(483,488)
Total shareholders' equity	29,478,111	29,958,343
Accumulated other comprehensive income		
Valuation difference on available-for-sale securities	(21,274)	(57,599)
Remeasurements of defined benefit plans	84,947	83,316
Total accumulated other comprehensive income	63,672	25,716
Total net assets	29,541,784	29,984,059
Total liabilities and net assets	40,313,671	41,964,117

Quarterly Consolidated Statements of Income and Comprehensive Income

Quarterly Consolidated Statement of Income

For the Nine-Month Period

(Thousands of yen)

	For the nine months ended December 31, 2024	For the nine months ended December 31, 2025
Net sales	38,516,366	37,143,056
Cost of sales	19,312,219	18,633,761
Gross profit	19,204,147	18,509,295
Selling, general and administrative expenses	16,320,221	16,365,931
Operating profit	2,883,925	2,143,363
Non-operating income		
Interest income	61,871	68,776
Dividend income	2,134	4,227
Commission income	4,310	4,080
Subsidy income	1,302	1,697
Other	20,131	23,416
Total non-operating income	89,749	102,198
Non-operating expenses		
Interest expenses	17,348	21,969
Provision of allowance for doubtful accounts	6,453	-
Other	4,528	4,250
Total non-operating expenses	28,330	26,220
Ordinary profit	2,945,345	2,219,341
Extraordinary losses		
Loss on retirement of non-current assets	15,184	31,017
Loss on store closings	1,286	-
Impairment losses	15,163	11,990
Subsidy refund amount	73,196	-
Total extraordinary losses	104,831	43,007
Profit before income taxes	2,840,513	2,176,333
Income taxes - current	617,515	486,224
Income taxes - deferred	416,560	338,151
Total income taxes	1,034,076	824,376
Profit	1,806,437	1,351,956
Profit attributable to owners of parent	1,806,437	1,351,956

Quarterly Consolidated Statement of Comprehensive Income
For the Nine-Month Period

(Thousands of yen)

	For the nine months ended December 31, 2024	For the nine months ended December 31, 2025
Profit	1,806,437	1,351,956
Other comprehensive income		
Valuation difference on available-for-sale securities	(16,144)	(36,325)
Remeasurements of defined benefit plans, net of tax	2,889	(1,631)
Total other comprehensive income	(13,255)	(37,956)
Comprehensive income	1,793,182	1,314,000
Comprehensive income attributable to		
Comprehensive income attributable to owners of parent	1,793,182	1,314,000
Comprehensive income attributable to non-controlling interests	-	-