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Company name: Ringer Hut Co., Ltd.  
Name of representative: Fumio Fukuhara, President & CEO  
(Securities code: 8200; Prime  
Market, Fukuoka Stock Exchange)  
Inquiries: Kouichi Minematsu, Executive  
Officer of Accounting Department  
(Telephone: +81-3-5745-8611)

**Notice Concerning Extraordinary Income, Recognition of Deferred Tax Assets,  
Differences Between Full-Year Consolidated Earnings Forecasts and Actual  
Results, and Dividends of Surplus**

Ringer Hut Co., Ltd. (the “Company”) hereby announces that we recorded extraordinary income and deferred tax assets as described below in the fourth quarter of the consolidated accounting period ending February 2026. As a result, discrepancies have arisen between the consolidated performance forecast for the fiscal year ending February 2026 (March 1, 2025 to February 28, 2026), which was announced on October 10, 2025, and the actual results.

Additionally, the Company hereby announces that it has resolved, at a meeting of the Board of Directors held on April 10, 2026, to pay dividends of surplus with a record date of February 28, 2026. The details are described below.

**1. Recording of Extraordinary Income (Reversal of Allowance for Doubtful Accounts for Affiliated Companies in the Separate Financial Statements)**

Due to the business recovery of our subsidiary, the Company in the separate financial statements for the fiscal year ending February 2026, the Company recorded the income of 1,405 million yen from the reversal of the allowance for doubtful accounts for affiliated companies as extraordinary income.

Please be noted that this income recorded in the Company's separate financial statements is eliminated in the consolidated financial statements, and therefore has no impact on the consolidated results disclosed today in the "Financial Results for the Fiscal Year Ending February 2026 [Japanese Standards] (Consolidated)."

## 2. Recognition of Deferred Tax Assets

In previous fiscal years, our group incurred tax loss carryforwards due to the impact of the COVID-19 pandemic. However, based on the recent recovery in business performance and future business plans, the Company carefully examined the recoverability of deferred tax assets, and as a result, decided to recognize deferred tax assets related to the tax loss carryforwards. Consequently, for the fourth quarter of the fiscal year ending February 2026, an adjustment to corporate taxes 597 million yen will be recorded.

## 3. Differences Between Full-Year Consolidated Earnings Forecast and Actual Results

(1) Differences Between Full-Year Consolidated Earnings Forecast and Actual Results for the Fiscal Year Ending February 2026 (March 1, 2025 – February 28, 2026)

	Net Sales	Operating Income	Ordinary Income	Net Income Attributable to Shareholders of the Parent Company	Earnings Per Share
Previous Forecast (A)	Millions of Yen 45,749	Millions of Yen 1,990	Millions of Yen 1,994	Millions of Yen 1,231	Yen 47.51
Actual Results (B)	45,084	1,418	1,598	1,727	66.67
Change (B-A)	(664)	(571)	(395)	496	-
Percentage Change	(1.5)	(28.7)	(19.8)	40.4	-
(For reference) Results for the Previous FY (FY ended February 2025)	43,794	1,694	1,582	968	37.38

## (2) Reason for the Differences

Regarding net sales, the Company had incorporated the impact of increased customer numbers due to media exposure in September of the previous fiscal year into our plan, but from the third quarter onward, actual figures trended below the plan. In addition to the decrease in gross profit resulting from the shortfall in net sales, we also recorded 98 million yen as depreciation due to immediate amortization associated with revisions to asset retirement obligations, causing both operating profit and ordinary profit to fall below the forecast figures. However, as mentioned above, due to recording a corporate tax adjustment of 597-million-yen, net profit attributable to owners of the parent exceeded the previous earnings forecast.

## 4. Dividend of Surplus

### (1) Details of the Dividend

	Determined amount	Most recent dividend forecast (Announced on October 10, 2025)	Actual results for the previous fiscal year (Fiscal year ended February 29, 2025)
Record date	February 28, 2026	February 28, 2026	February 28, 2025
Dividend per share	¥7.00	¥7.00	¥7.00
Total amount of dividends	¥182 million	–	¥182 million
Effective date	May 28, 2026	–	May 29, 2025
Source of dividends	Profit surplus	–	Profit surplus

### (2) Reason

Our company prioritizes corporate growth and stable profit returns to shareholders by establishing a continuous and solid earnings base through the development of an efficient management system and proactive store expansion. Our basic policy is to pay surplus dividends twice a year, at interim and year-end periods.

In the current term, as mentioned above, the net income attributable to owners of the parent has increased due to the recording of corporate tax adjustments. However, this is due to the recognition of deferred tax assets and liabilities and does not reflect permanent earning power. Therefore, we have considered dividends based on the actual profit level excluding this impact.

Based on this policy, the year-end dividend will be 7 yen per share, as previously forecasted. The annual dividend per share, combined with the interim dividend of 6 yen per share at the end of the second quarter, will be 13 yen.

This matter will be implemented following the resolution at our 62nd Ordinary General Meeting of Shareholders, scheduled for May 27, 2026.

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