

April 10, 2026

Non-consolidated Financial Results for the Fiscal Year Ended February 28, 2026 (Under Japanese GAAP)

Company name: HIDAY HIDAKA Corp.
 Listing: Tokyo Stock Exchange
 Securities code: 7611
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 Scheduled date of annual general meeting of shareholders: May 26, 2026
 Scheduled date to commence dividend payments: May 27, 2026
 Scheduled date to file annual securities report: May 26, 2026
 Preparation of supplementary material on financial results: Yes
 Holding of financial results briefing: Yes

(Yen amounts are rounded down to millions, unless otherwise noted.)

1. Non-consolidated financial results for the fiscal year ended February 28, 2026 (from March 1, 2025 to February 28, 2026)

(1) Non-consolidated operating results

(Percentages indicate year-on-year changes.)

Fiscal year ended	Net sales		Operating profit		Ordinary profit		Profit	
	Millions of yen	%	Millions of yen	%	Millions of yen	%	Millions of yen	%
February 28, 2026	62,252	11.9	6,584	19.4	6,587	16.5	4,731	15.6
February 28, 2025	55,629	14.1	5,514	18.9	5,652	18.8	4,092	26.6

Fiscal year ended	Basic earnings per share	Diluted earnings per share	Return on equity	Ratio of ordinary profit to total assets	Ratio of operating profit to net sales
	Yen	Yen	%	%	%
February 28, 2026	130.74	-	18.7	19.2	10.6
February 28, 2025	107.91	-	16.1	16.7	9.9

(2) Non-consolidated financial position

As of	Total assets	Net assets	Equity-to-asset ratio	Net assets per share
	Millions of yen	Millions of yen	%	Yen
February 28, 2026	34,189	24,872	72.8	690.85
February 28, 2025	34,439	25,861	75.1	693.63

Reference: Equity

As of February 28, 2026: ¥24,872 million
 As of February 28, 2025: ¥25,861 million

(3) Non-consolidated cash flows

Fiscal year ended	Cash flows from operating activities	Cash flows from investing activities	Cash flows from financing activities	Cash and cash equivalents at end of period
	Millions of yen	Millions of yen	Millions of yen	Millions of yen
February 28, 2026	6,047	(2,484)	(5,798)	11,242
February 28, 2025	5,364	(1,472)	(3,367)	13,477

2. Cash dividends

	Annual dividends per share					Total cash dividends (Total)	Payout ratio	Ratio of dividends to net assets
	First quarter-end	Second quarter-end	Third quarter-end	Fiscal year-end	Total			
Fiscal year ended February 28, 2025	-	18.00	-	26.00	44.00	1,652	40.8	6.5
Fiscal year ended February 28, 2026	-	23.00	-	29.00	52.00	1,872	39.8	7.5
Fiscal year ending February 28, 2027 (Forecast)		26.00		26.00	52.00		41.6	

3. Forecast of non-consolidated financial results for the fiscal year ending February 28, 2027 (from March 1, 2026 to February 28, 2027)

(Percentages indicate year-on-year changes.)

	Net sales		Operating profit		Ordinary profit		Profit		Basic earnings per share
	Millions of yen	%	Millions of yen	%	Millions of yen	%	Millions of yen	%	Yen
Six months ending August 31, 2026	33,300	8.3	3,790	3.5	3,800	3.2	2,550	2.4	70.83
Fiscal year ending February 28, 2027	67,000	7.6	6,800	3.3	6,800	3.2	4,500	(4.9)	124.99

* **Notes**

(1) 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: Yes
- (iv) Restatement: None

(2) Number of issued shares (common shares)

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

As of February 28, 2026	38,147,116 shares
As of February 28, 2025	38,147,116 shares

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

As of February 28, 2026	2,144,097 shares
As of February 28, 2025	863,274 shares

(iii) Average number of shares outstanding during the period

Fiscal year ended February 28, 2026	36,192,670 shares
Fiscal year ended February 28, 2025	37,919,642 shares

Note: For the number of shares on which net income per share is calculated, please refer to "Information per share" on page 18.

* Financial results reports are exempt from audit conducted by certified public accountants or an audit firm.

* Proper use of earnings forecasts, and other special matters

(Cautions on forward-looking statements, etc.)

The forward-looking statements, including forecasts of financial results, contained in these materials are based on information currently available to the Company and on certain assumptions deemed to be reasonable. However, the Company makes no guarantee that these forecasts will be achieved. Actual financial results, etc. may differ substantially due to various factors. Please refer to "(4) Future outlook" of "1. Overview of Operating Results and Others" on page 5 of the attached materials for the conditions that form the assumptions for the forecasts of financial results and cautions concerning the use thereof.

(Method of accessing supplementary material on financial results and contents of the financial results briefing)

The Company is scheduled to hold a briefing for institutional investors and analysts on Thursday, April 23, 2026 at 4:00 p.m. Explanation materials will be posted on the Company's website as soon as possible after the event.

Balance sheet

(Thousands of yen)

	As of February 28, 2025	As of February 28, 2026
Assets		
Current assets		
Cash and deposits	13,341,638	12,218,467
Sales entrusting money	136,176	124,287
Accounts receivable - trade	1,900,621	2,306,787
Securities	1,496,189	-
Store ingredient	273,634	314,773
Raw materials and supplies	63,315	64,866
Prepaid expenses	412,813	467,236
Other	86,294	135,345
Total current assets	17,710,683	15,631,764

	As of February 28, 2025	As of February 28, 2026
Non-current assets		
Property, plant and equipment		
Buildings	14,588,440	15,682,578
Accumulated depreciation	(8,040,135)	(8,520,819)
Buildings, net	6,548,304	7,161,758
Structures	135,363	161,035
Accumulated depreciation	(113,794)	(117,698)
Structures, net	21,568	43,337
Machinery and equipment	3,006,628	3,495,207
Accumulated depreciation	(2,421,357)	(2,555,568)
Machinery and equipment, net	585,270	939,639
Vehicles	25,854	29,385
Accumulated depreciation	(18,479)	(22,784)
Vehicles, net	7,375	6,600
Tools, furniture and fixtures	3,340,723	3,811,787
Accumulated depreciation	(2,436,985)	(2,780,567)
Tools, furniture and fixtures, net	903,738	1,031,220
Land	1,394,502	1,394,502
Construction in progress	12,320	5,737
Total property, plant and equipment	9,473,080	10,582,794
Intangible assets		
Trademark right	972	1,062
Software	170,624	121,524
Telephone subscription right	10,275	10,275
Other	1,376	3,845
Total intangible assets	183,248	136,707
Investments and other assets		
Investment securities	156,361	1,272,697
Investments in capital	1,009	1,009
Long-term prepaid expenses	157,832	197,393
Leasehold and guarantee deposits	4,334,816	4,393,005
Insurance funds	1,093,804	1,157,144
Deposits for stores in preparation	24,893	6,647
Deferred tax assets	793,588	798,684
Other	528,479	29,624
Allowance for doubtful accounts	(18,689)	(18,449)
Total investments and other assets	7,072,095	7,837,757
Total non-current assets	16,728,424	18,557,260
Total assets	34,439,107	34,189,025

	As of February 28, 2025	As of February 28, 2026
Liabilities		
Current liabilities		
Accounts payable - trade	1,380,014	1,587,676
Accounts payable - other	847,436	1,393,891
Accrued expenses	1,464,374	1,560,942
Income taxes payable	1,500,495	1,066,609
Accrued consumption taxes	764,397	935,341
Deposits received	106,383	83,734
Unearned revenue	6,124	6,111
Provision for bonuses	536,327	569,292
Asset retirement obligations	3,177	3,653
Other	63,427	64,520
Total current liabilities	6,672,157	7,271,773
Non-current liabilities		
Long-term accounts payable - other	226,223	213,240
Long-term guarantee deposits	66,150	63,430
Asset retirement obligations	1,613,368	1,763,396
Other	-	4,335
Total non-current liabilities	1,905,741	2,044,402
Total liabilities	8,577,899	9,316,175
Net assets		
Shareholders' equity		
Share capital	1,625,363	1,625,363
Capital surplus		
Legal capital surplus	1,701,680	1,701,680
Other capital surplus	4	4
Total capital surplus	1,701,684	1,701,684
Retained earnings		
Legal retained earnings	38,663	38,663
Other retained earnings		
General reserve	14,194,445	14,194,445
Retained earnings brought forward	10,409,551	13,343,821
Total retained earnings	24,642,659	27,576,929
Treasury shares	(2,177,104)	(6,179,764)
Total shareholders' equity	25,792,603	24,724,213
Valuation and translation adjustments		
Valuation difference on available-for-sale securities	68,605	148,636
Total valuation and translation adjustments	68,605	148,636
Total net assets	25,861,208	24,872,849
Total liabilities and net assets	34,439,107	34,189,025

Statement of income

(Thousands of yen)

	Fiscal year ended February 28, 2025	Fiscal year ended February 28, 2026
Net sales	55,629,711	62,252,860
Cost of sales		
Store ingredient inventory of beginning at this season	240,449	273,634
Store ingredient cost during the period	4,759,674	5,051,456
Purchase of store ingredient during the period	11,814,251	14,187,479
Total of store ingredient cost and purchase during the period	16,814,375	19,512,570
Store ingredient inventory of end at this season	273,634	314,773
Total cost of sales	16,540,740	19,197,796
Gross profit	39,088,971	43,055,063
Selling, general and administrative expenses	33,574,725	36,470,900
Operating profit	5,514,245	6,584,163
Non-operating income		
Interest income	4,991	25,996
Dividend income	4,553	5,746
Commission income	2,940	2,983
Rental income	8,446	7,512
Compensation income	81,698	22,293
Miscellaneous income	138,274	35,586
Total non-operating income	240,904	100,120
Non-operating expenses		
Loss on retirement of non-current assets	73,075	73,646
Miscellaneous losses	29,078	22,845
Total non-operating expenses	102,154	96,491
Ordinary profit	5,652,994	6,587,791
Extraordinary losses		
Impairment losses	56,126	40,832
Total extraordinary losses	56,126	40,832
Profit before income taxes	5,596,868	6,546,959
Income taxes - current	1,873,310	1,858,308
Income taxes - deferred	(368,519)	(43,076)
Total income taxes	1,504,791	1,815,232
Profit	4,092,077	4,731,726

Statement of changes in equity

Fiscal year ended February 28, 2025

(Thousands of yen)

	Shareholders' equity									
	Share capital	Capital surplus			Retained earnings				Treasury shares	Total shareholders' equity
		Legal capital surplus	Other capital surplus	Total capital surplus	Legal retained earnings	Other retained earnings		Total retained earnings		
						General reserve	Retained earnings brought forward			
Balance at beginning of period	1,625,363	1,701,680	4	1,701,684	38,663	14,194,445	7,684,174	21,917,282	(175,533)	25,068,797
Changes during period										
Dividends of surplus							(1,366,699)	(1,366,699)		(1,366,699)
Profit (loss)							4,092,077	4,092,077		4,092,077
Purchase of treasury shares									(2,001,571)	(2,001,571)
Net changes in items other than shareholders' equity										
Total changes during period	-	-	-	-	-	-	2,725,377	2,725,377	(2,001,571)	723,806
Balance at end of period	1,625,363	1,701,680	4	1,701,684	38,663	14,194,445	10,409,551	24,642,659	(2,177,104)	25,792,603

	Valuation and translation adjustments		Total net assets
	Valuation difference on available-for-sale securities	Total valuation and translation adjustments	
Balance at beginning of period	45,187	45,187	25,113,984
Changes during period			
Dividends of surplus			(1,366,699)
Profit (loss)			4,092,077
Purchase of treasury shares			(2,001,571)
Net changes in items other than shareholders' equity	23,417	23,417	23,417
Total changes during period	23,417	23,417	747,223
Balance at end of period	68,605	68,605	25,861,208

Statement of changes in equity

Fiscal year ended February 28, 2026

(Thousands of yen)

	Shareholders' equity									
	Share capital	Capital surplus			Retained earnings				Treasury shares	Total shareholders' equity
		Legal capital surplus	Other capital surplus	Total capital surplus	Legal retained earnings	Other retained earnings		Total retained earnings		
						General reserve	Retained earnings brought forward			
Balance at beginning of period	1,625,363	1,701,680	4	1,701,684	38,663	14,194,445	10,409,551	24,642,659	(2,177,104)	25,792,603
Changes during period										
Dividends of surplus							(1,797,456)	(1,797,456)		(1,797,456)
Profit (loss)							4,731,726	4,731,726		4,731,726
Purchase of treasury shares									(4,002,660)	(4,002,660)
Net changes in items other than shareholders' equity										
Total changes during period	-	-	-	-	-	-	2,934,270	2,934,270	(4,002,660)	(1,068,390)
Balance at end of period	1,625,363	1,701,680	4	1,701,684	38,663	14,194,445	13,343,821	27,576,929	(6,179,764)	24,724,213

	Valuation and translation adjustments		Total net assets
	Valuation difference on available-for-sale securities	Total valuation and translation adjustments	
Balance at beginning of period	68,605	68,605	25,861,208
Changes during period			

Dividends of surplus			(1,797,456)
Profit (loss)			4,731,726
Purchase of treasury shares			(4,002,660)
Net changes in items other than shareholders' equity	80,031	80,031	80,031
Total changes during period	80,031	80,031	(988,358)
Balance at end of period	148,636	148,636	24,872,849

Statement of cash flows

(Thousands of yen)

	Fiscal year ended February 28, 2025	Fiscal year ended February 28, 2026
Cash flows from operating activities		
Profit before income taxes	5,596,868	6,546,959
Depreciation	1,437,617	1,515,638
Impairment losses	56,126	40,832
Increase (decrease) in allowance for doubtful accounts	(6,560)	(240)
Increase (decrease) in provision for bonuses	53,408	32,964
Compensation income	(81,698)	(22,293)
Surrender value of insurance policies	(19,228)	(2,563)
Interest and dividend income	(9,544)	(31,743)
Loss (gain) on sale and retirement of non-current assets	73,075	73,646
Decrease (increase) in trade receivables	(440,470)	(406,166)
Decrease (increase) in inventories	(42,490)	(42,690)
Decrease (increase) in other current assets	(36,338)	(137,143)
Increase/decrease in consumption taxes payable/consumption taxes refund receivable	(190,137)	170,944
Increase (decrease) in trade payables	222,049	207,661
Increase (decrease) in other current liabilities	91,270	447,949
Other, net	44,470	(115,156)
Subtotal	6,748,418	8,278,601
Interest and dividends received	8,995	22,655
Proceeds from compensation	81,698	21,839
Income taxes refund (paid)	(1,476,907)	(2,276,037)
Other, net	2,474	154
Net cash provided by (used in) operating activities	5,364,679	6,047,213
Cash flows from investing activities		
Proceeds from withdrawal of time deposits	2,000,000	-
Payments into time deposits	(500,000)	(600,000)
Purchase of property, plant and equipment	(1,701,972)	(2,238,794)
Proceeds from sale of property, plant and equipment	6,159	6,799
Purchase of intangible assets	(76,811)	(25,574)
Proceeds from sale and redemption of short-term and long-term investment securities	-	1,500,000
Purchase of short-term and long-term investment securities	(996,189)	(998,303)
Payments of leasehold and guarantee deposits	(169,402)	(99,091)
Proceeds from refund of leasehold and guarantee deposits	85,072	49,487
Proceeds from cancellation of insurance funds	344,051	291,175
Other, net	(463,358)	(369,707)
Net cash provided by (used in) investing activities	(1,472,451)	(2,484,009)
Cash flows from financing activities		
Purchase of treasury shares	(2,001,571)	(4,002,660)
Dividends paid	(1,365,578)	(1,795,604)
Net cash provided by (used in) financing activities	(3,367,149)	(5,798,264)
Net increase (decrease) in cash and cash equivalents	525,078	(2,235,060)
Cash and cash equivalents at beginning of period	12,952,736	13,477,815
Cash and cash equivalents at end of period	13,477,815	11,242,755

(Segment information, etc.)

Segment Information

The previous fiscal year (March 1, 2024 to February 28, 2025) and current fiscal year (March 1, 2025 to February 28, 2026)
Since the Company is a single segment of the restaurant chain-related business, segment information is omitted.

Related Information

The previous fiscal year (March 1, 2024 to February 28, 2025) and current fiscal year (March 1, 2025 to February 28, 2026)

1. Product and Service Information

Since it is a single segment of the restaurant chain-related business, the description is omitted.

2. Regional Information

(1) Net sales

Since there are no sales to external customers outside of Japan, there is no such matter.

(2) Property, plant and equipment

Since there are no property, plant and equipment located outside of Japan, there is no applicable matter.

3. Information per main customer

No counterparty accounts for more than 10% of sales to external customers in the income statement.

Information on impairment losses on fixed assets by reporting segment

The Company is a single segment of the food and beverage business, so it is omitted.

Information on amortization and unamortized balances of goodwill by reporting segment

Not applicable.

Information on Negative Goodwill Accrual Gains by Reporting Segment

Not applicable.