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May 13, 2026

**Consolidated Financial Results
for the Fiscal Year Ended March 31, 2026
(Under Japanese GAAP)**

Company name: WATAMI CO., LTD.
 Listing: Tokyo Stock Exchange
 Securities code: 7522
 URL: <https://www.watami.co.jp/>
 Representative: MIKI WATANABE, Representative Director, Chairman and President CEO
 Inquiries: Toru Nishizawa, Senior Director of Corporate Planning Division
 Telephone: +81-3-5737-2288
 Scheduled date of annual general meeting of shareholders: June 27, 2026
 Scheduled date to commence dividend payments: June 29, 2026
 Scheduled date to file annual securities report: June 29, 2026
 Preparation of supplementary material on financial results: Yes
 Holding of financial results briefing: Yes (For Institutional Investors, Securities Analysts, and the Press)

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

1. Consolidated financial results for the fiscal year ended March 31, 2026 (from April 1, 2025 to March 31, 2026)

(1) Consolidated operating results

(Percentages indicate year-on-year changes.)

Fiscal year ended	Net sales		Operating profit		Ordinary profit		Profit attributable to owners of parent	
	Millions of yen	%	Millions of yen	%	Millions of yen	%	Millions of yen	%
March 31, 2026	93,268	5.1	4,837	5.9	6,435	22.7	4,107	16.6
March 31, 2025	88,713	7.8	4,568	21.7	5,246	(12.2)	3,522	(15.9)

Note: Comprehensive income For the fiscal year ended March 31, 2026: ¥4,199 million [(28.2)%]
 For the fiscal year ended March 31, 2025: ¥5,848 million [5.2%]

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	%	%	%
March 31, 2026	90.48	-	14.4	8.8	5.2
March 31, 2025	75.90	-	14.5	7.7	5.1

Reference: Share of profit (loss) of entities accounted for using equity method
 For the fiscal year ended March 31, 2026: ¥6 million
 For the fiscal year ended March 31, 2025: ¥(14) million

(2) Consolidated financial position

As of	Total assets	Net assets	Equity-to-asset ratio	Net assets per share
	Millions of yen	Millions of yen	%	Yen
March 31, 2026	74,556	30,493	40.4	440.77
March 31, 2025	71,491	27,134	37.5	357.28

Reference: Equity
 As of March 31, 2026: ¥30,156 million
 As of March 31, 2025: ¥26,796 million

(3) 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
March 31, 2026	7,567	(4,923)	(1,899)	14,704
March 31, 2025	6,889	(6,556)	(13)	13,946

2. Cash dividends

	Annual dividends per share					Total cash dividends (Total)	Payout ratio (Consolidated)	Ratio of dividends to net assets (Consolidated)
	First quarter-end	Second quarter-end	Third quarter-end	Fiscal year-end	Total			
	Yen	Yen	Yen	Yen	Yen	Millions of yen	%	%
Fiscal year ended March 31, 2025	-	0.00	-	10.00	10.00	400	13.2	3.4
Fiscal year ended March 31, 2026	-	0.00	-	10.00	10.00	401	11.1	2.5
Fiscal year ending March 31, 2027 (Forecast)							-	

Note: 1. The dividend forecast for the fiscal year ending March 31, 2027 has not yet been determined.

2. The above "Cash dividends" refers to dividends on common shares. Please refer to "Cash dividends on class shares" below for the status of dividends on class shares (unlisted) that have different rights from those of common shares issued by the Company.

3. Forecast of consolidated financial results for the fiscal year ending March 31, 2027 (from April 1, 2026 to March 31, 2027)

The Company does not disclose consolidated financial results for the fiscal year ending March 31, 2027 due to the difficulty of reasonably calculating the outlook due to uncertainties in the Middle East, the conflict in Ukraine, and other factors, as well as uncertainties on the global economy.

* **Notes**

- (1) Significant changes in the scope of consolidation during the period: Yes
 Newly included: 2 companies (Watami US Franchise LLC、H&W Hospitality Partners, LLC)
- (2) 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
- (3) Number of issued shares (common shares)

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

As of March 31, 2026	42,684,880 shares
As of March 31, 2025	42,684,880 shares

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

As of March 31, 2026	2,580,448 shares
As of March 31, 2025	2,618,843 shares

- (iii) Average number of shares outstanding during the period

Fiscal year ended March 31, 2026	40,090,791 shares
Fiscal year ended March 31, 2025	40,067,544 shares

[Reference] Overview of non-consolidated financial results

1. Non-consolidated financial results for the fiscal year ended March 31, 2026 (from April 1, 2025 to March 31, 2026)

(1) Non-consolidated operating results

(Percentages indicate year-on-year changes.)

	Net sales		Operating profit		Ordinary profit		Profit	
	Millions of yen	%	Millions of yen	%	Millions of yen	%	Millions of yen	%
Fiscal year ended								
March 31, 2026	75,626	2.3	4,512	(0.4)	5,853	42.1	4,055	31.3
March 31, 2025	73,930	3.0	4,529	27.7	4,117	(11.8)	3,089	(23.6)

	Basic earnings per share		Diluted earnings per share	
	Yen	Yen	Yen	Yen
Fiscal year ended				
March 31, 2026	89.19	-	-	-
March 31, 2025	65.10	-	-	-

(2) Non-consolidated financial position

	Total assets		Net assets		Equity-to-asset ratio		Net assets per share	
	Millions of yen	Millions of yen	Millions of yen	Millions of yen	%	Yen	Yen	
As of								
March 31, 2026	67,284	25,454	25,454	22,214	37.8	323.52	242.94	
March 31, 2025	63,662	22,214	22,214	22,214	34.9	242.94	242.94	

Reference: Equity

As of March 31, 2026: ¥25,454 million
 As of March 31, 2025: ¥22,214 million

In the fiscal year ending March 31, 2026 (from April 1, 2025 to March 31, 2026), due to fluctuations in foreign exchange rates, foreign exchange gains of 1,207 million yen were recorded as non-operating income. The amount of foreign exchange gains and losses for non-operating gains and losses was incurred as a result of the settlement of foreign currency-denominated receivables and liabilities held by the Company and the revaluation based on the year-end exchange rate, and will fluctuate depending on future foreign exchange rate conditions.

* 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

Status of Dividends on Class Shares

The breakdown of dividends per share for common shares and different class shares with rights is as follows.

Class A Preferred Shares	Annual Dividends				
	End of the first quarter	End of the second quarter	End of the third quarter	end of term	sum
	Yen	Yen	Yen	Yen	Yen
The fiscal year ending March 31, 2025	0.00	0.00	0.00	4,011,397.26	4,011,397.26
The fiscal year ending March 31, 2026	0.00	0.00	0.00	4,000,000.00	4,000,000.00
The fiscal year ending March 31, 2027 (Forecast)	0.00	0.00	0.00	4,000,000.00	4,000,000.00

Consolidated balance sheet

(Millions of yen)

	As of March 31, 2025	As of March 31, 2026
Assets		
Current assets		
Cash and deposits	45,753	43,570
Trade receivables and contract asset	4,395	4,948
Securities	375	2,384
Merchandise and finished goods	1,424	1,648
Work in process	607	327
Raw materials and supplies	326	415
Other	3,570	2,960
Allowance for doubtful accounts	(47)	(72)
Total current assets	56,408	56,183
Non-current assets		
Property, plant and equipment		
Buildings and structures	18,553	18,512
Accumulated depreciation	(15,498)	(15,014)
Buildings and structures, net	3,055	3,497
Machinery, equipment and vehicles	2,372	2,977
Accumulated depreciation	(1,483)	(1,785)
Machinery, equipment and vehicles, net	889	1,191
Land	323	329
Leased assets	2,735	2,318
Accumulated depreciation	(1,690)	(1,560)
Leased assets, net	1,044	757
Construction in progress	254	331
Other	2,923	3,228
Accumulated depreciation	(2,330)	(2,523)
Other, net	593	705
Total property, plant and equipment	6,161	6,813
Intangible assets		
Goodwill	681	295
Other	1,425	935
Total intangible assets	2,107	1,231
Investments and other assets		
Investment securities	686	4,409
Guarantee deposits	4,683	4,588
Deferred tax assets	801	843
Invested fixed asset, invested other asset	13	15
Accumulated depreciation	(11)	(12)
Invested fixed asset	1	3
Other	816	659
Allowance for doubtful accounts	(176)	(175)
Total investments and other assets	6,814	10,328
Total non-current assets	15,083	18,373
Total assets	71,491	74,556

	As of March 31, 2025	As of March 31, 2026
Liabilities		
Current liabilities		
Notes and accounts payable - trade	3,554	3,651
Short-term borrowings	6,560	6,720
Lease liabilities	964	590
Accounts payable - other	2,793	2,850
Income taxes payable	602	753
Accrued expenses	2,365	2,261
Provision for bonuses	640	622
Provision for bonuses for directors (and other officers)	20	50
Provision for sales promotion cost reserve	9	8
Other	1,451	1,141
Total current liabilities	18,964	18,651
Non-current liabilities		
Long-term borrowings	21,000	21,289
Lease liabilities	552	402
Asset retirement obligations	1,653	1,652
Other	2,186	2,066
Total non-current liabilities	25,392	25,411
Total liabilities	44,357	44,062
Net assets		
Shareholders' equity		
Share capital	4,910	4,910
Capital surplus	15,633	15,618
Retained earnings	3,242	6,468
Treasury shares	(3,600)	(3,540)
Total shareholders' equity	20,186	23,456
Accumulated other comprehensive income		
Valuation difference on available-for-sale securities	49	71
Foreign currency translation adjustment	6,560	6,629
Total accumulated other comprehensive income	6,609	6,700
Non-controlling interests	338	337
Total net assets	27,134	30,493
Total liabilities and net assets	71,491	74,556

Consolidated statement of income

(Millions of yen)

	Fiscal year ended March 31, 2025	Fiscal year ended March 31, 2026
Net sales	88,713	93,268
Cost of sales	38,475	41,278
Gross profit	50,237	51,989
Selling, general and administrative expenses	45,668	47,152
Operating profit	4,568	4,837
Non-operating income		
Interest income	741	812
Interest on securities	195	159
Rent revenue on facilities	148	189
Subsidy income	58	45
Share of profit of entities accounted for using equity method	-	6
Foreign exchange gains	-	908
Miscellaneous income	461	460
Total non-operating income	1,605	2,581
Non-operating expenses		
Interest expenses	467	539
Rental expenses on facilities	116	166
Share of loss of entities accounted for using equity method	14	-
Foreign exchange losses	44	-
Miscellaneous losses	285	277
Total non-operating expenses	928	983
Ordinary profit	5,246	6,435
Extraordinary losses		
Loss on retirement of non-current assets	51	20
Impairment losses	713	1,246
Total extraordinary losses	764	1,266
Profit before income taxes	4,481	5,169
Income taxes - current	983	1,062
Income taxes - deferred	(75)	2
Total income taxes	907	1,064
Profit	3,574	4,104
Profit (loss) attributable to non-controlling interests	51	(2)
Profit attributable to owners of parent	3,522	4,107

Consolidated statement of comprehensive income

(Millions of yen)

	Fiscal year ended March 31, 2025	Fiscal year ended March 31, 2026
Profit	3,574	4,104
Other comprehensive income		
Valuation difference on available-for-sale securities	22	21
Foreign currency translation adjustment	2,252	73
Total other comprehensive income	2,274	95
Comprehensive income	5,848	4,199
Comprehensive income attributable to		
Comprehensive income attributable to owners of parent	5,791	4,197
Comprehensive income attributable to non-controlling interests	57	1

Consolidated statement of changes in equity

Fiscal year ended March 31, 2025

(Millions of yen)

	Shareholders' equity					Accumulated other comprehensive income		
	Share capital	Capital surplus	Retained earnings	Treasury shares	Total shareholders' equity	Valuation difference on available-for-sale securities	Foreign currency translation adjustment	Total accumulated other comprehensive income
Balance at beginning of period	4,910	15,633	601	(3,600)	17,544	27	4,313	4,341
Changes during period								
Dividends of surplus			(880)		(880)			
Profit (loss) attributable to owners of parent			3,522		3,522			
Purchase of treasury shares				(0)	(0)			
Disposal of treasury shares								
Net changes in items other than shareholders' equity						22	2,246	2,268
Total changes during period	-	-	2,641	(0)	2,641	22	2,246	2,268
Balance at end of period	4,910	15,633	3,242	(3,600)	20,186	49	6,560	6,609

	Non-controlling interests	Total net assets
Balance at beginning of period	281	22,166
Changes during period		
Dividends of surplus		(880)
Profit (loss) attributable to owners of parent		3,522
Purchase of treasury shares		(0)
Disposal of treasury shares		
Net changes in items other than shareholders' equity	57	2,326
Total changes during period	57	4,968
Balance at end of period	338	27,134

Consolidated statement of changes in equity

Fiscal year ended March 31, 2026

(Millions of yen)

	Shareholders' equity					Accumulated other comprehensive income		
	Share capital	Capital surplus	Retained earnings	Treasury shares	Total shareholders' equity	Valuation difference on available-for-sale securities	Foreign currency translation adjustment	Total accumulated other comprehensive income
Balance at beginning of period	4,910	15,633	3,242	(3,600)	20,186	49	6,560	6,609
Changes during period								
Dividends of surplus			(882)		(882)			
Profit (loss) attributable to owners of parent			4,107		4,107			
Purchase of treasury shares				(0)	(0)			
Disposal of treasury shares		(14)		60	45			
Net changes in items other than shareholders' equity						21	69	90
Total changes during period	-	(14)	3,225	59	3,270	21	69	90
Balance at end of period	4,910	15,618	6,468	(3,540)	23,456	71	6,629	6,700

	Non-controlling interests	Total net assets
Balance at beginning of period	338	27,134
Changes during period		
Dividends of surplus		(882)
Profit (loss) attributable to owners of parent		4,107

Purchase of treasury shares		(0)
Disposal of treasury shares		45
Net changes in items other than shareholders' equity	(1)	88
Total changes during period	(1)	3,358
Balance at end of period	337	30,493

Consolidated statement of cash flows

(Millions of yen)

	Fiscal year ended March 31, 2025	Fiscal year ended March 31, 2026
Cash flows from operating activities		
Profit before income taxes	4,481	5,169
Depreciation	2,223	2,319
Impairment losses	713	1,246
Amortization of goodwill	233	134
Increase (decrease) in provision for bonuses	(44)	11
Increase in sales promotion cost reserve	(0)	(0)
Interest and dividend income	(937)	(971)
Interest expenses	467	539
Foreign exchange losses (gains)	(1)	(1,115)
Loss on retirement of non-current assets	51	20
Amortization of guarantee deposits	22	24
Decrease (increase) in trade receivables	(436)	(534)
Decrease (increase) in inventories	(139)	5
Decrease (increase) in advances paid	69	(18)
Decrease (increase) in accounts receivable - other	20	667
Decrease (increase) in consumption taxes refund receivable	14	(33)
Increase (decrease) in trade payables	96	82
Increase (decrease) in accounts payable - other	(295)	305
Increase (decrease) in accrued expenses	147	(121)
Increase (decrease) in accrued consumption tax	56	(213)
Increase (decrease) in deposits received	(5)	(5)
Other, net	619	766
Subtotal	7,356	8,278
Interest and dividends received	1,056	944
Interest paid	(462)	(527)
Income taxes paid	(1,061)	(1,141)
Income taxes refund	1	14
Net cash provided by (used in) operating activities	6,889	7,567

	Fiscal year ended March 31, 2025	Fiscal year ended March 31, 2026
Cash flows from investing activities		
Purchase of property, plant and equipment	(1,366)	(2,950)
Proceeds from sale of property, plant and equipment	635	-
Purchase of intangible assets	(119)	(252)
Payments for asset retirement obligations	(110)	(102)
Payments into time deposits	(61,889)	(57,346)
Proceeds from withdrawal of time deposits	53,832	60,800
Purchase of investment securities	(1,506)	(7,101)
Proceeds from redemption of investment securities	5,159	1,900
Payments of guarantee deposits	(453)	(350)
Proceeds from refund of guarantee deposits	460	435
Loan advances	(9)	(19)
Proceeds from collection of loans receivable	46	32
Purchase of shares of subsidiaries resulting in change in scope of consolidation	(265)	(22)
Payments for sale of shares of subsidiaries resulting in change in scope of consolidation	-	(2)
Payments for acquisition of businesses	(883)	-
Other, net	(86)	56
Net cash provided by (used in) investing activities	(6,556)	(4,923)
Cash flows from financing activities		
Proceeds from short-term borrowings	-	11
Repayments of short-term borrowings	(113)	(1)
Proceeds from long-term borrowings	8,715	7,000
Repayments of long-term borrowings	(6,209)	(6,558)
Redemption of bonds	(50)	-
Repayments of finance lease liabilities	(1,476)	(1,145)
Purchase of treasury shares	(0)	(0)
Dividends paid	(878)	(902)
Dividends paid to non-controlling interests	-	(301)
Net cash provided by (used in) financing activities	(13)	(1,899)
Effect of exchange rate change on cash and cash equivalents	156	13
Net increase (decrease) in cash and cash equivalents	476	757
Cash and cash equivalents at beginning of period	13,469	13,946
Increase (decrease) in cash and cash equivalents resulting from change in scope of consolidation	-	0
Cash and cash equivalents at end of period	13,946	14,704

(Notes on segment information, etc.)

Segment Information

1. Overview of Reporting Segments

The Company's reporting segments are those of the Company's constituent units for which segregated financial information is available and is subject to periodic review by the Board of Directors in order to determine the allocation of management resources and evaluate performance.

Our business consists of five business segments: Domestic Restaurant Business, Food Catering Business for Elderly People, Overseas Business, Environment Business, and Agriculture Business. Each business is managed separately as it requires a strategy focused on services specific to the economic, competitive and regulatory environment in which it operates.

"Domestic Restaurant Business" is engaged in the management of restaurants in Japan and GUAM in the United States, the manufacture and wholesale of food products, the purchase of alcoholic beverages and beverages from wholesalers, and the delivery of alcoholic beverages to directly managed stores and franchisees of the Group.

The "Food Catering Business for Elderly People" sells and delivers grocery ingredient sets and prepared foods.

"Overseas Business" is engaged in the development of franchise business, management of overseas subsidiaries, strategic planning and execution of expansion into overseas areas, management of restaurants in overseas regions, and food processing and wholesale business.

"Environment Business" is engaged in the electricity retail business, wind power generation business, etc.

"Agriculture Business" is engaged in the production and sale of agricultural products and the production and sale of processed agricultural products.

2. Method of calculating the amount of sales, profits or losses, assets, liabilities and other items for each reporting segment

Profit in the reporting segment is a figure based on operating income.

Internal revenues and transfers between segments are based on prevailing market prices.

3. Information on the amount of sales, profits or losses, assets, liabilities and other items for each reported segment, and information on the breakdown of earnings

The previous fiscal year (April 1, 2024 to March 31, 2025)

(Millions of yen)

	Reportable segments						Other (Note)	Total	Reconciling items	Per consolidated financial statements
	Domestic Restaurant Business	Food Catering Business for Elderly People	Overseas Business	Environment Business	Agriculture Business	Reportable segments				
Sales										
Japan	34,063	40,229	-	2,379	601	77,274	163	77,438	-	77,438
Southeast Asia	-	-	10,354	-	-	10,354	72	10,426	-	10,426
United States	328	-	519	-	-	848	-	848	-	848
Revenue generated from customer contracts	34,392	40,229	10,873	2,379	601	88,477	236	88,713	-	88,713
Other Earnings	-	-	-	-	-	-	-	-	-	-
Revenues from external customers	34,392	40,229	10,873	2,379	601	88,477	236	88,713	-	88,713
Transactions with other segments	1	16	-	665	253	936	545	1,482	(1,482)	-
Reportable segments	34,394	40,246	10,873	3,044	854	89,413	781	90,195	(1,482)	88,713
Segment profit (loss)	1,610	4,724	137	194	(150)	6,515	7	6,523	(1,955)	4,568

Note: The "Other" category is a business segment that is not included in the reporting segments, and includes agricultural theme park business and worker dispatch business.

The current fiscal year (April 1, 2025 to March 31, 2026)

(Millions of yen)

	Reportable segments						Other (Note)	Total	Reconciling items	Per consolidated financial statements
	Domestic Restaurant Business	Food Catering Business for Elderly People	Overseas Business	Environment Business	Agriculture Business	Reportable segments				
Sales										
Japan	37,283	41,014	-	2,014	748	81,060	212	81,273	-	81,273
Southeast Asia	-	-	10,844	-	-	10,844	105	10,949	-	10,949
United States	385	-	659	-	-	1,044	-	1,044	-	1,044
Revenue generated from customer contracts	37,668	41,014	11,503	2,014	748	92,950	318	93,268	-	93,268
Other Earnings	-	-	-	-	-	-	-	-	-	-
Revenues from external customers	37,668	41,014	11,503	2,014	748	92,950	318	93,268	-	93,268
Transactions with other segments	0	27	-	801	304	1,134	132	1,267	(1,267)	-
Reportable segments	37,669	41,041	11,503	2,816	1,053	94,084	450	94,535	(1,267)	93,268
Segment profit (loss)	2,263	4,311	56	303	(14)	6,919	(10)	6,908	(2,071)	4,837

Note: The "Other" category is a business segment that is not included in the reporting segments, and includes agricultural theme park business and worker dispatch business.

4. Difference between the Total Amount of Reporting Segments and the Amount Recorded in Consolidated Financial Statements, and Main Details of the Difference (Matters Related to Adjustment of Differences)

(Millions of yen)

Sales	The previous fiscal year	The current fiscal year
Total Reporting Segments	89,413	94,084
Other	781	450
Inter-segment transaction elimination	(1,482)	(1,267)
Sales in consolidated financial statements	88,713	93,268

(Millions of yen)

benefit	The previous fiscal year	The current fiscal year
Total Reporting Segments	6,515	6,919
Other	7	(10)
Company-wide expenses (Note)	(1,955)	(2,071)
Operating income in consolidated financial statements	4,568	4,837

Note: Company-wide expenses are mainly related to administrative operations for the entire Group.

Information on impairment losses on fixed assets by reporting segment

The previous fiscal year (April 1, 2024 to March 31, 2025)

(Millions of yen)

	Reportable segments						Other	Total
	Domestic Restaurant Business	Food Catering Business for Elderly People	Overseas Business	Environment Business	Agriculture Business	Reportable segments		
Impairment losses	218	74	180	-	239	713	-	713

The current fiscal year (April 1, 2025 to March 31, 2026)

(Millions of yen)

	Reportable segments						Other	Total
	Domestic Restaurant Business	Food Catering Business for Elderly People	Overseas Business	Environment Business	Agriculture Business	Reportable segments		
Impairment losses	196	4	998	-	-	1,199	47	1,246

Information on amortization and unamortized balances of goodwill by reporting segment

The previous fiscal year (April 1, 2024 to March 31, 2025)

(Millions of yen)

	Reportable segments						Other	Total
	Domestic Restaurant Business	Food Catering Business for Elderly People	Overseas Business	Environment Business	Agriculture Business	Reportable segments		
Depreciation for the period	117	-	115	-	-	233	-	233
Balance at the end of the current fiscal year	-	-	681	-	-	681	-	681

The current fiscal year (April 1, 2025 to March 31, 2026)

(Millions of yen)

	Reportable segments						Other	Total
	Domestic Restaurant Business	Food Catering Business for Elderly People	Overseas Business	Environment Business	Agriculture Business	Reportable segments		
Depreciation for the period	-	-	134	-	-	134	-	134
Balance at the end of the current fiscal year	-	-	295	-	-	295	-	295

Information on Negative Goodwill Accrual Gains by Reporting Segment

The previous fiscal year (April 1, 2024 to March 31, 2025)

Not applicable.

The current fiscal year (April 1, 2025 to March 31, 2026)

Not applicable.