May 15, 2026

Company name: SAC'S BAR HOLDINGS INC.
Representative: Takeshi Kiyama, President, Representative Director and Chief Executive Officer
(Securities code: 9990, TSE Prime)
Inquiries: Yoh Yamada, Director and Senior Executive Officer
Tel. +81-3-3654-5315

Notice Concerning Revision of Medium-Term Management Plan

SAC'S BAR HOLDINGS INC. (the "Company") hereby announces that, at a meeting held today, its Board of Directors decided to review the management target figures for the fiscal year ending March 31, 2027, which is the final fiscal year of the Medium-Term Management Plan (FY2024 to FY2026), announced on May 10, 2024, in view of recent business performance trends. Details are described below.

1. Details of revision

(Units: JPY millions, %)

Target figures	FY2026 Original	FY2026 Revised
Net sales	58,749	53,513
(E-commerce sales)	5,058	3,120
Gross margin	50.4	50.0
Ordinary profit	4,959	3,426
Profit attributable to owners of parent	3,029	2,112
Net assets	33,339	31,985
ROE	9.4	6.7
ROIC	8.8	6.7

Plans for retail companies

Figures are before elimination of transactions within each business division. (Units: JPY millions, %)

Sac's Bar Holdings + Tokyo Derica	FY2026 Original	FY2026 Revised
Net sales	51,306	46,992
Existing-store sales growth rate(vs. FY2024)	102.1	103.2
Gross margin	50.9	50.3
Ordinary profit	4,165	2,865
Number of stores at end of period	565	547

(Units: JPY millions, %)

Gear's Jam	FY2026 Original	FY2026 Revised
Net sales	2,685	2,116
Existing-store sales growth rate(vs. FY2024)	104.0	99.6
Gross margin	49.7	50.1
Ordinary profit	165	94
Number of stores at end of period	37	28

(Units: JPY millions, %)

Sankodo	FY2026 Original	FY2026 Revised
Net sales	403	395
Ordinary profit	58	31
Number of stores at end of period	10	9

Plans for manufacturing and wholesale companies

Figures are after elimination of transactions within each business division but before elimination of transactions between business divisions. (Units: JPY millions, %)

Aishin Tsusho + SKYL	FY2026 Original	FY2026 Revised
Net sales	5,375	4,745
Gross margin	36.0	38.5
Ordinary profit	607	467

Store opening and closing plan

	4/2025–3/2027 Original			4/2025–3/2027 Revised		
	Opening	Closing	No. of stores	Opening	Closing	No. of stores
Tokyo Derica	33	25	565	49	57	547
Gear’s Jam	12	-	37	10	5	28
Sankodo	2	-	10	1	-	9
Total	47	25	612	60	62	584

2. Reasons for revision

The Sac’s Bar Group announced its Medium-Term Management Plan with the fiscal year ending March 31, 2027 as the final fiscal year and has been working toward achieving its management targets. However, during the fiscal year ended March 31, 2026, heightened cost-of-living awareness among consumers due to rising prices led to restrained purchasing of discretionary items such as bags. As a result, net sales fell slightly below the previous fiscal year’s levels. In addition, the gross margin declined by 0.2 percentage points year on year, while the ratio of selling, general and administrative expenses increased by 1.4 percentage points year on yar, resulting in a 21.8% year-on-year decrease in operating profit. Furthermore, the number of stores at the end of March 31, 2027 is expected to be 28 fewer than projected for the final fiscal year of the Medium-Term Management Plan, as the Group continues to take a cautious approach in opening new stores while proactively closing underperforming stores.

In light of these circumstances, the Company has determined that achieving the target figures for the final fiscal year of the Medium-Term Management Plan would be difficult and has accordingly revised its target figures. The revised figures for ordinary profit and profit attributable to owners of parent incorporate the impact of the tax reform taking effect in the fiscal year ending March 31, 2027, specifically the application of the pro forma standard taxation system.