July 3, 2026

Non-consolidated Financial Results for the Three Months Ended May 31, 2026 (Under Japanese GAAP)

Company name: HIDAY HIDAKA Corp.
Listing: Tokyo Stock Exchange
Securities code: 7611
URL: https://www.hiday.co.jp/ir/
Representative: Hiroshige Aono, President and Representative Director
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Scheduled date to commence dividend payments: -
Preparation of supplementary material on financial results: Yes
Holding of financial results briefing: None

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

1. Non-consolidated financial results for the three months ended May 31, 2026 (from March 1, 2026 to May 31, 2026)

(1) Non-consolidated operating results (cumulative)

(Percentages indicate year-on-year changes.)

	Net sales		Operating profit		Ordinary profit		Profit	
Three months ended	Millions of yen	%	Millions of yen	%	Millions of yen	%	Millions of yen	%
May 31, 2026	16,994	11.4	2,114	13.0	2,120	13.4	1,436	13.4
May 31, 2025	15,261	14.3	1,871	27.1	1,870	25.6	1,266	27.6

	Basic earnings per share	Diluted earnings per share
Three months ended	Yen	Yen
May 31, 2026	39.89	-
May 31, 2025	34.45	-

(2) Non-consolidated financial position

	Total assets	Net assets	Equity-to-asset ratio
As of	Millions of yen	Millions of yen	%
May 31, 2026	34,941	25,268	72.3
February 28, 2026	34,189	24,872	72.8

Reference: Equity
As of May 31, 2026: ¥25,268 million
As of February 28, 2026: ¥24,872 million

2. Cash dividends

	Annual dividends per share				
	First quarter-end	Second quarter-end	Third quarter-end	Fiscal year-end	Total
	Yen	Yen	Yen	Yen	Yen
Fiscal year ended February 28, 2026	-	23.00	-	29.00	52.00
Fiscal year ending February 28, 2027	-				
Fiscal year ending February 28, 2027 (Forecast)		26.00		26.00	52.00

Note: Revisions to the forecast of cash dividends most recently announced: None

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

Note: Revisions to the earnings forecasts most recently announced: None

* **Notes**

(1) Adoption of accounting treatment specific to the preparation of quarterly non-consolidated financial statements: Yes

(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 May 31, 2026	38,147,116 shares
As of February 28, 2026	38,147,116 shares

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

As of May 31, 2026	2,144,158 shares
As of February 28, 2026	2,144,097 shares

(iii) Average number of shares outstanding during the period (cumulative from the beginning of the fiscal year)

Three months ended May 31, 2026	36,002,964 shares
Three months ended May 31, 2025	36,754,990 shares

* Review of the Japanese-language originals of the attached quarterly non-consolidated financial statements by certified public accountants or an audit firm: None

* 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 "(3) Explanation on earnings forecasts and other forward-looking statements" of "1. Qualitative Information on Quarterly Financial Results" on page 4 of the attached materials for the conditions that form the assumptions for the earnings forecasts and cautions concerning the use thereof.

Quarterly balance sheet

(Thousands of yen)

	As of February 28, 2026	As of May 31, 2026
Assets		
Current assets		
Cash and deposits	12,218,467	11,972,741
Sales entrusting money	124,287	214,296
Accounts receivable - trade	2,306,787	2,770,177
Store ingredient	314,773	312,919
Raw materials and supplies	64,866	68,646
Securities	-	998,726
Other	602,581	711,036
Total current assets	15,631,764	17,048,544
Non-current assets		
Property, plant and equipment		
Buildings	15,682,578	15,934,596
Accumulated depreciation	(8,520,819)	(8,662,686)
Buildings, net	7,161,758	7,271,910
Structures	161,035	166,606
Accumulated depreciation	(117,698)	(119,047)
Structures, net	43,337	47,559
Machinery and equipment	3,495,207	3,622,398
Accumulated depreciation	(2,555,568)	(2,604,336)
Machinery and equipment, net	939,639	1,018,061
Vehicles	29,385	40,082
Accumulated depreciation	(22,784)	(22,746)
Vehicles, net	6,600	17,335
Tools, furniture and fixtures	3,811,787	3,891,886
Accumulated depreciation	(2,780,567)	(2,859,743)
Tools, furniture and fixtures, net	1,031,220	1,032,142
Land	1,394,502	1,394,502
Construction in progress	5,737	117,120
Total property, plant and equipment	10,582,794	10,898,632
Intangible assets	136,707	123,235
Investments and other assets		
Investment securities	1,272,697	279,610
Leasehold and guarantee deposits	4,393,005	4,399,484
Other	2,190,504	2,210,343
Allowance for doubtful accounts	(18,449)	(18,449)
Total investments and other assets	7,837,757	6,870,988
Total non-current assets	18,557,260	17,892,855
Total assets	34,189,025	34,941,400

(Thousands of yen)

	As of February 28, 2026	As of May 31, 2026
Liabilities		
Current liabilities		
Accounts payable - trade	1,587,676	1,791,684
Income taxes payable	1,066,609	782,714
Provision for bonuses	569,292	937,916
Other	4,048,196	4,044,326
Total current liabilities	7,271,773	7,556,642
Non-current liabilities		
Asset retirement obligations	1,763,396	1,776,965
Other	281,005	339,360
Total non-current liabilities	2,044,402	2,116,326
Total liabilities	9,316,175	9,672,968
Net assets		
Shareholders' equity		
Share capital	1,625,363	1,625,363
Capital surplus	1,701,684	1,701,684
Retained earnings	27,576,929	27,969,103
Treasury shares	(6,179,764)	(6,179,947)
Total shareholders' equity	24,724,213	25,116,204
Valuation and translation adjustments		
Valuation difference on available-for-sale securities	148,636	152,227
Total valuation and translation adjustments	148,636	152,227
Total net assets	24,872,849	25,268,431
Total liabilities and net assets	34,189,025	34,941,400

Quarterly statement of income

(Thousands of yen)

	Three months ended May 31, 2025	Three months ended May 31, 2026
Net sales	15,261,939	16,994,967
Cost of sales	4,626,417	5,306,858
Gross profit	10,635,521	11,688,109
Selling, general and administrative expenses	8,764,324	9,573,698
Operating profit	1,871,197	2,114,410
Non-operating income		
Interest income	2,995	6,252
Dividend income	600	600
Rental income	2,043	1,533
Insurance claim income	-	10,540
Other	8,850	18,296
Total non-operating income	14,489	37,222
Non-operating expenses		
Loss on retirement of non-current assets	11,534	28,713
Other	3,865	2,336
Total non-operating expenses	15,400	31,050
Ordinary profit	1,870,286	2,120,582
Profit before income taxes	1,870,286	2,120,582
Income taxes	604,140	684,321
Profit	1,266,146	1,436,261

(Notes on segment information, etc.)

Segment Information

The three months of the previous fiscal year (March 1, 2025 to May 31, 2025) and the three months of the current fiscal year (March 1, 2026 to May 31, 2026)

Since the Company is a single segment of the restaurant chain-related business, segment information is omitted.