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October 14, 2026

Consolidated Financial Results for the Six Months Ended August 31, 2026 (Under Japanese GAAP)

Company name: EAT&HOLDINGS Co.,Ltd
Listing: Tokyo Stock Exchange
Securities code: 2882
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Representative: Hiroyasu Nakata Representative Director
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Scheduled date to file semi-annual securities report: October 15, 2026
Scheduled date to commence dividend payments: November 6, 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. Consolidated financial results for the six months ended August 31, 2026 (from March 1, 2026 to August 31, 2026)

(1) Consolidated operating results (cumulative) (Percentages indicate year-on-year changes.)

	Net sales		Operating profit		Ordinary profit		Profit attributable to owners of parent	
Six months ended	Millions of yen	%	Millions of yen	%	Millions of yen	%	Millions of yen	%
August 31, 2026	20,255	1.7	767	51.7	726	44.1	384	62.5
August 31, 2025	19,923	11.0	505	(24.4)	504	(24.1)	236	(71.4)

Note: Comprehensive income For the six months ended August 31, 2026: ¥ 399 million [90.6%]
For the six months ended August 31, 2025: ¥ 209 million [(71.5) %]

	Basic earnings per share	Diluted earnings per share
Six months ended	Yen	Yen
August 31, 2026	33.81	33.81
August 31, 2025	20.83	20.83

(2) Consolidated financial position

	Total assets	Net assets	Equity-to-asset ratio
As of	Millions of yen	Millions of yen	%
August 31, 2026	32,607	11,842	35.4
February 28, 2026	32,479	11,477	34.4

Reference: Equity
As of August 31, 2026: ¥ 11,553 million
As of February 28, 2026: ¥ 11,186 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	-	7.50	-	7.50	15.00
Fiscal year ending February 28, 2027	-	7.50			
Fiscal year ending February 28, 2027 (Forecast)			-	7.50	15.00

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

Note: Breakdown of the second quarter dividend for the fiscal year ending February 28, 2027 :

Commemorative dividend - yen

Special dividend - yen

3. Consolidated financial result forecasts 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 attributable to owners of parent		Basic earnings per share
	Millions of yen	%	Millions of yen	%	Millions of yen	%	Millions of yen	%	Yen
Full year	43,000	6.3	1,250	9.4	1,110	0.7	455	21.9	40.08

Note: Revisions to the financial result forecast most recently announced: None

*** Notes**

(1) Significant changes in the scope of consolidation during the period: Yes

Newly included: 1 (Company name: Opus Co., Ltd.)

Excluded: - companies( )

(2) Adoption of accounting treatment specific to the preparation of semi-annual consolidated financial statements: Yes

(3) 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

(4) Number of issued shares (common shares)

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

As of August 31, 2026	11,377,192 shares
As of February 28, 2026	11,358,580 shares

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

As of August 31, 2026	985 shares
As of February 28, 2026	985 shares

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

Six months ended August 31, 2026	11,366,935 shares
Six months ended August 31, 2025	11,348,867 shares

* Semi-annual financial results reports are exempt from review conducted by certified public accountants or an audit firm.

* Proper use of earnings forecasts, and other special matters

(Precautions regarding forward-looking statements and other matters)

The operating results forecasts and other forward-looking statements contained in this report are based on information

currently available to EAT&HOLDINGS Co., Ltd (the “Company”) and certain assumptions which are considered to be reasonable, and the Company does not in any way guarantee the achievement of the forecasts. Actual operating results may differ significantly from the forecasts due to various factors. For assumptions that form the basis of earnings forecasts and precautions regarding the use of the earnings forecasts, please see “1. Overview of Operating Results, etc. (3) Explanation of Consolidated Financial Results Forecast and Other Forward-looking Information” on page 4 of the attachment.

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1. Overview of Operating Results, etc.

(1) Overview of Operating Results for the Six Months under Review

In the six months ended August 31, 2026, the Japanese economy maintained a gradual recovery trend, but personal consumption was weak. Despite the improvement in income conditions, such as strong wage increases implemented in the 2026 spring labor negotiations, increased summer bonuses and government measures to tackle rising prices, as well as the boost from favorable employment conditions, escalating tensions in the Middle East and the impact of surging prices seem to have weighed down consumer sentiment. From fall, inflation is likely to accelerate, spurred by a string of price hikes for food and beverage products and daily necessities as well as the end of government subsidies for electricity and gas. Moreover, the external environment remains a major risk for an economic downturn, and the situation remains unpredictable amid protracted Middle East turmoil, deteriorating Japan-China relations, and unexpected interest rate increases, among other factors.

Regarding market trends in the Food and Restaurant Businesses, both showed year-on-year increases in growth rates. The frozen food and the frozen Chinese food category markets grew year-on-year, buoyed by increasing demand amid current high prices as well as by expansion in retail floor space at mass retailers and retail stores. In the frozen Chinese food category, in particular, the market is expanding for a broad range of products, including our mainstay product of frozen gyoza as well as shumai and xiao long bao. Likewise, the restaurant market is delivering solid growth, backed by a continuous rise in average customer spending due to price revisions, in addition to increased inbound demand. On the other hand, the environment is increasingly challenging for both the Food and Restaurant Businesses due to the rise in various costs, including raw materials, packaging, logistics, energy, and personnel expenses, as well as growing consumer budget-consciousness in the face of higher prices. Furthermore, the outlook remains uncertain due partly to the run-up in crude oil and naphtha prices and risk of supply constraints caused by the Middle East crisis, concerns about an acceleration in a shortage of workers because of the suspension of new admissions of foreign Specified Skilled Workers in the restaurant sector, and the impact on the restaurant industry of a consumption tax cut on foods, which is planned for April 2027.

Under such circumstances, in the Food Business, we strove to further expand the market share in the frozen Chinese food category through the airing of nationwide commercial campaign and other measures, while adding productions lines at our own production plants and advancing further productivity improvements and cost reductions.

In the Restaurant Business, in our mainstay "OSAKA OHSHO" brand, we strove to achieve sales growth through fair menus, campaigns, and other activities, while also closing unprofitable stores and optimizing selling, general and administrative expenses. In the bakery & cafes "R Baker," the central kitchen (Koshu City, Yamanashi Prefecture) is operating stably, which is contributing to sharp sales and profit growth.

As a result, net sales for the six months under review were ¥20,255 million (up 1.7% YoY), operating profit was ¥767 million (up 51.7% YoY), ordinary profit was ¥726 million (up 44.1% YoY), and profit attributable to owners of parent was ¥384 million (up 62.5% YoY).

The operating results for each segment are as follows.

1) Food Business

In the Food Business, we launched new products "Open-flame Fried Rice and Twice Cooked Pork" and "Open-flame Fried Rice and Juicy Pork Shumai with Sauce" for the One-plate series in March 2026, and sales have been strong. On the sales promotion front, we strove to expand sales of the Chinese food category through nationwide commercials and gift campaign "Spring OSAKA OHSHO Festival."

In our production plants, which are the heart of our operations as a food manufacturer, we added and brought on a dedicated production line for xiao long bao at Kanto 1st Plant in August 2026. Additionally, we continued to implement various improvement measures, such as upgrades, adjustments, and replacements of equipment as well as the optimization of workers' shifts with the aim of productivity improvements and cost reductions. We also worked to improve yields and cut loss. Additionally, construction of our new Kyushu plant (Miyakonojo City, Miyazaki Prefecture), which will serve as a new supply base to strengthen our production system in the western Japan area, is progressing smoothly and we aim for completion in December 2026, as planned.

As a result, in the six months under review, net sales were ¥11,481 million (up 3.0% YoY) and segment profit was ¥601 million (up 10.7% YoY).

Of note, in response to the increased costs of raw materials, packaging, and logistics, we will revise prices (up 5-15%) for the gyoza (baked, boiled, etc.) category, effective from September 1, 2026 deliveries, and advance profitability improvement.

2) Restaurant Business

Regarding the Restaurant Business, for our mainstay "OSAKA OHSHO" brand, we achieved sales growth on the back of improved average customer spending thanks to the launch of limited-time menu offerings such as "Exciting and Crispy Shrimp Fried Rice," "Lamb and Pork Jingisukan Rice Bowl" and “Garlic Butter Chicken Fried Rice” and increased customer traffic partly aided by a voucher promotion campaign and a collaboration campaign with a K-pop girls group. Additionally, we continued to conduct cooking training at individual stores, further improving quality provided. Meanwhile, profitability improved thanks to the optimization of selling, general and administrative expenses due in part to the closure of unprofitable stores and shortened store labor hours.

In other businesses, bakery & cafes "R Baker" showed sharp sales and profit growth thanks in part to the “R Baker Umekita Green Place” store recording monthly sales of over ¥40 million, backed by the stable operations of the central kitchen (Koshu City, Yamanashi Prefecture).

In the Overseas Business, we opened "OSAKA OHSHO GYOZA & TAPAS" (Los Angeles in the U.S. state of California), the first North American "OSAKA OHSHO" store, in May 2026. We continue to actively pursue overseas expansion.

As a result, in the six months under review, net sales were ¥8,773 million (down 0.1% YoY) and segment profit was ¥460 million (up 79.8% YoY).

As for the number of stores, in the six months under review, the Group opened a total of 12 stores, including 7 FC stores (including 2 overseas stores) and 5 directly managed stores (including 2 overseas stores), and closed a total of 24 stores, including 17 FC stores (including 5 overseas stores) and 7 directly managed stores. Furthermore, in line with the switch in operational model, 1 store was changed from a directly managed store to an FC store, and 3 stores were changed from FC stores to directly managed stores.

As a result, the total number of stores at the end of the six months under review was 459 (including 33 overseas stores), with 342 FC stores (including 23 overseas stores) and 117 directly managed stores (including 10 overseas stores).

The breakdown of the number of stores in the Restaurant Business is as follows.

Name of business category	End of previous fiscal year (February 28, 2026)			End of six months under review (August 31, 2026)		
	Directly managed stores	FC stores	Total	Directly managed stores	FC stores	Total
OSAKA OHSHO	52	290	342	51	282	333
Ramen	16	9	25	18	8	26
Bakery & cafes	22	26	48	20	26	46
Ippinko	11	2	13	11	2	13
Other businesses	8	1	9	7	1	8
Overseas	8	26	34	10	23	33
Total	117	354	471	117	342	459

(2) Overview of Financial Position for the Six Months under Review

1) Status of Assets, Liabilities and Net Assets

(Assets)

Total assets at the end of the six months under review increased by ¥128 million from the end of the previous fiscal year to ¥32,607 million.

Current assets decreased by ¥1,279 million from the end of the previous fiscal year to ¥10,651 million. The main contributing factors were an increase in cash and deposits of ¥1,080 million, an increase in merchandise and finished goods of ¥307 million, and a decrease in accounts receivable - trade of ¥2,659 million.

Non-current assets increased by ¥1,407 million from the end of the previous fiscal year to ¥21,956 million. The breakdown was an increase in property, plant and equipment of ¥1,344 million, an increase in intangible assets of ¥361 million, and a decrease in investments and other assets of ¥298 million.

(Liabilities)

Liabilities at the end of the six months under review decreased by ¥236 million from the end of the previous fiscal year to ¥20,764 million.

Current liabilities increased by ¥481 million from the end of the previous fiscal year to ¥16,079 million. The main contributing factors were an increase in short-term borrowings of ¥1,019 million, an increase in current portion of long-term borrowings of ¥791 million, and a decrease in accounts payable - other of ¥1,240 million.

Non-current liabilities decreased by ¥717 million from the end of the previous fiscal year to ¥4,685 million. The main contributing factor was a decrease in long-term borrowings.

(Net Assets)

Net assets at the end of the six months under review increased by ¥365 million from the end of the previous fiscal year to ¥11,842 million. The main contributing factor was an increase in retained earnings of ¥304 million.

As a result, the equity-to-asset ratio was 35.4% (34.4% at the end of the previous fiscal year).

2) Status of Cash Flows

Cash and cash equivalents at the end of the six months under review (hereinafter "funds") increased by ¥1,080 million from the end of the previous fiscal year to ¥3,404 million.

(Cash Flows from Operating Activities)

Funds provided by operating activities amounted to ¥2,391 million. The main contributing factors were profit before income taxes of ¥737 million, depreciation of ¥831 million and a cash inflow of ¥2,679 million resulting from a decrease in trade receivables, which offset a cash outflow of ¥839 million resulting from a decrease in trade payables and a cash outflow of ¥1,160 million resulting from a decrease in accounts payable - other.

(Cash Flows from Investing Activities)

Funds used in investing activities were ¥2,299 million. The main contributing factor was the purchase of property, plant and equipment.

(Cash Flows from Financing Activities)

Funds provided by financing activities amounted to ¥921 million. The main contributing factors were an increase in short-term borrowings of ¥1,019 million, proceeds from long-term borrowings of ¥498 million, and repayments of long-term borrowings of ¥528 million.

(3) Explanation of Consolidated Financial Results Forecast and Other Forward-looking Information

There is no change to the financial results forecast announced in the "Consolidated Financial Results for the Three Months Ended May 31, 2026 [Under Japanese GAAP]," dated July 14, 2026. The forecast has been determined by the Company based on information available as of the date of announcement of this report, and actual results may differ from the forecast due to various factors.

Semi-annual Consolidated Financial Statements and Primary Notes

Semi-annual Consolidated Balance Sheet

(Millions of yen)

	As of February 28, 2026	As of August 31, 2026
Assets		
Current assets		
Cash and deposits	2,324	3,404
Accounts receivable - trade	6,308	3,649
Merchandise and finished goods	1,899	2,207
Raw materials and supplies	631	649
Other	767	741
Allowance for doubtful accounts	(1)	(1)
Total current assets	11,930	10,651
Non-current assets		
Property, plant and equipment		
Buildings and structures, net	7,819	7,843
Machinery, equipment and vehicles, net	3,874	4,135
Land	1,175	1,175
Construction in progress	3,762	4,734
Other, net	908	996
Total property, plant and equipment	17,541	18,885
Intangible assets		
Goodwill	-	317
Other	701	745
Total intangible assets	701	1,063
Investments and other assets		
Shares of subsidiaries and associates	440	159
Deferred tax assets	598	600
Other	1,267	1,247
Total investments and other assets	2,306	2,007
Total non-current assets	20,548	21,956
Total assets	32,479	32,607

(Millions of yen)

	As of February 28, 2026	As of August 31, 2026
Liabilities		
Current liabilities		
Accounts payable - trade	3,484	2,654
Short-term borrowings	3,065	4,084
Current portion of long-term borrowings	1,044	1,835
Accounts payable - other	4,243	3,003
Income taxes payable	345	378
Provision for bonuses	302	334
Provision for bonuses for directors (and other officers)	70	37
Refund liabilities	1,155	1,217
Other	1,887	2,534
Total current liabilities	15,598	16,079
Non-current liabilities		
Long-term borrowings	4,070	3,257
Retirement benefit liability	218	218
Other	1,114	1,209
Total non-current liabilities	5,403	4,685
Total liabilities	21,001	20,764
Net assets		
Shareholders' equity		
Share capital	3,186	3,206
Capital surplus	3,116	3,135
Retained earnings	4,811	5,116
Treasury shares	(0)	(0)
Total shareholders' equity	11,113	11,456
Accumulated other comprehensive income		
Valuation difference on available-for-sale securities	13	13
Foreign currency translation adjustment	55	79
Remeasurements of defined benefit plans	4	3
Total accumulated other comprehensive income	72	96
Share acquisition rights	2	9
Non-controlling interests	288	279
Total net assets	11,477	11,842
Total liabilities and net assets	32,479	32,607

Semi-annual Consolidated Statements of Income and Comprehensive Income

Semi-annual Consolidated Statement of Income

(Millions of yen)

	For the six months ended August 31, 2025	For the six months ended August 31, 2026
Net sales	19,923	20,255
Cost of sales	11,553	11,370
Gross profit	8,369	8,885
Selling, general and administrative expenses	7,864	8,117
Operating profit	505	767
Non-operating income		
Interest income	2	7
Dividend income	0	0
Subsidy income	7	10
Cancellation income	12	2
Surrender value of insurance policies	8	11
Other	6	5
Total non-operating income	38	36
Non-operating expenses		
Interest expenses	38	50
Foreign exchange losses	0	1
Commission expenses	-	24
Other	1	0
Total non-operating expenses	39	77
Ordinary profit	504	726
Extraordinary income		
Gain on sale of investment securities	0	-
Gain on sale of non-current assets	-	0
Gain on state subsidy	18	-
Compensation income	8	-
Gain on reversal of share acquisition rights	-	1
Fire insurance recovery gain	-	63
Total extraordinary income	26	64
Extraordinary losses		
Loss on tax purpose reduction entry of non-current assets	18	-
Loss on retirement of non-current assets	8	7
Loss on store closings	9	35
Loss on valuation of shares of subsidiaries and associates	27	-
Impairment losses	3	10
Total extraordinary losses	68	53
Profit before income taxes	462	737
Income taxes	239	371
Profit	223	365
Loss attributable to non-controlling interests	(12)	(18)
Profit attributable to owners of parent	236	384

Semi-annual Consolidated Statement of Comprehensive Income

(Millions of yen)

	For the six months ended August 31, 2025	For the six months ended August 31, 2026
Profit	223	365
Other comprehensive income		
Valuation difference on available-for-sale securities	2	0
Foreign currency translation adjustment	(15)	33
Remeasurements of defined benefit plans, net of tax	(1)	(0)
Total other comprehensive income	(14)	33
Comprehensive income	209	399
Comprehensive income attributable to		
Comprehensive income attributable to owners of parent	234	408
Comprehensive income attributable to non-controlling interests	(24)	(8)

Semi-annual Consolidated Statement of Cash Flows

(Millions of yen)

	For the six months ended August 31, 2025	For the six months ended August 31, 2026
Cash flows from operating activities		
Profit before income taxes	462	737
Depreciation	830	831
Amortization of goodwill	-	25
Impairment losses	3	10
Fire insurance recovery gain	-	(63)
Loss on store closings	9	35
Loss on tax purpose reduction entry of non-current assets	18	-
Loss on valuation of shares of subsidiaries and associates	27	-
Gain on state subsidy	(18)	-
Increase (decrease) in retirement benefit liability	(0)	(0)
Increase (decrease) in provision for bonuses	43	31
Increase (decrease) in provision for bonuses for directors (and other officers)	(17)	(32)
Increase (decrease) in refund liabilities	4	62
Increase (decrease) in allowance for doubtful accounts	1	(0)
Interest and dividend income	(3)	(7)
Interest expenses	38	50
Loss (gain) on sale and retirement of non-current assets	8	7
Decrease (increase) in trade receivables	(2,135)	2,679
Decrease (increase) in inventories	(310)	(323)
Decrease (increase) in prepaid expenses	(61)	(13)
Increase (decrease) in trade payables	1,197	(839)
Increase (decrease) in accounts payable - other	(288)	(1,160)
Increase (decrease) in accrued consumption taxes	86	(113)
Increase (decrease) in guarantee deposits received	3	(2)
Increase (decrease) in long-term accounts payable - other	-	(29)
Other, net	274	24
Subtotal	176	1,908
Interest and dividends received	3	7
Interest paid	(37)	(51)
Income taxes paid	(220)	(326)
Income taxes refund	2	0
Consumption taxes refund	373	-
Subsidies received	426	789
Insurance income on fire	-	63
Net cash provided by (used in) operating activities	725	2,391
Cash flows from investing activities		
Purchase of property, plant and equipment	(2,436)	(2,143)
Purchase of intangible assets	(103)	(67)
Purchase of shares of subsidiaries and associates	(6)	(94)
Proceeds from sale of investment securities	0	-
Payments of guarantee deposits	(19)	(19)
Proceeds from refund of guarantee deposits	38	22
Other, net	(48)	3
Net cash provided by (used in) investing activities	(2,575)	(2,299)

(Millions of yen)

	For the six months ended August 31, 2025	For the six months ended August 31, 2026
Cash flows from financing activities		
Net increase (decrease) in short-term borrowings	512	1,019
Proceeds from long-term borrowings	1,300	498
Repayments of long-term borrowings	(509)	(528)
Dividends paid	(90)	(85)
Repayments of lease liabilities	(1)	-
Proceeds from exercise of employee share options	-	8
Proceeds from issuance of share acquisition rights	-	9
Net cash provided by (used in) financing activities	1,210	921
Effect of exchange rate change on cash and cash equivalents	(23)	22
Net increase (decrease) in cash and cash equivalents	(662)	1,035
Cash and cash equivalents at beginning of period	2,322	2,324
Increase in cash and cash equivalents resulting from inclusion of subsidiaries in consolidation	602	45
Cash and cash equivalents at end of period	2,263	3,404

(4) Notes to Semi-annual Consolidated Financial Statements

(Notes on going concern assumption)

Not applicable.

(Notes on changes in accounting policies)

Not applicable.

(Notes on significant changes in the scope of consolidation)

Effective from the six months under review, Opus Co., Ltd. has been included in the scope of consolidation because of its increased materiality.

(Notes on significant changes in the amount of shareholders' equity)

Not applicable.

(Accounting treatment specific to the preparation of semi-annual consolidated financial statements)

(Calculation methods of tax expenses)

The tax expenses were calculated by reasonably estimating the effective tax rate after the application of tax effect accounting with respect to profit before income taxes during the fiscal year that includes the six months under review, and multiplying that rate by the profit before income taxes for the six months under review. However, in cases where calculating tax expenses using an estimated effective tax rate leads to significantly irrational results, then, tax expenses are calculated using the statutory effective tax rate.

(Notes on segment information, etc.)
[Segment information]
I For the six months ended August 31, 2025 (from March 1, 2025 to August 31, 2025)
1. Information on net sales and profit by reportable segment

(Million yen)

	Reportable segment			Adjustment (Note 1)	Amount recorded in Semi-annual Consolidated Financial Statements (Note 2)
	Food Business	Restaurant Business	Total		
Net sales					
Revenue from contracts with customers	11,142	8,703	19,845	–	19,845
Other revenue	–	78	78	–	78
Net sales to external customers	11,142	8,781	19,923	–	19,923
Inter-segment net sales or transfers	680	3	683	(683)	–
Total	11,822	8,784	20,607	(683)	19,923
Segment profit	543	256	799	(293)	505

(Notes) 1. The ¥(293) million adjustment to segment profit consists of company-wide expenses not allocated to each reportable segment, and mainly includes general and administrative expenses that do not belong to the reportable segments.
2. Segment profit has been adjusted to correspond with operating profit in the Semi-annual Consolidated Statement of Income.

2. Information on impairment losses on non-current assets or goodwill by reportable segment
(Significant impairment losses on non-current assets)
Impairment losses on store equipment, etc. of ¥3 million were recorded in the Restaurant Business segment.

(Significant changes in the amount of goodwill)
Not applicable.

(Significant gain on bargain purchase)
Not applicable.

II For the six months ended August 31, 2026 (from March 1, 2026 to August 31, 2026)

1. Information on net sales and profit by reportable segment

(Million yen)

	Reportable segment			Adjustment (Note 1)	Amount recorded in Semi-annual Consolidated Financial Statements (Note 2)
	Food Business	Restaurant Business	Total		
Net sales					
Revenue from contracts with customers	11,481	8,685	20,166	–	20,166
Other revenue	–	88	88	–	88
Net sales to external customers	11,481	8,773	20,255	–	20,255
Inter-segment net sales or transfers	532	18	550	(550)	–
Total	12,014	8,791	20,806	(550)	20,255
Segment profit	601	460	1,062	(294)	767

(Notes) 1. The ¥(294) million adjustment to segment profit consists of company-wide expenses not allocated to each reportable segment, and mainly includes general and administrative expenses that do not belong to the reportable segments.

2. Segment profit has been adjusted to correspond with operating profit in the Semi-annual Consolidated Statement of Income.

2. Information on impairment losses on non-current assets or goodwill by reportable segment

(Significant impairment losses on non-current assets)

Impairment losses on software of ¥2 million were recorded in the Food Business segment.

Impairment losses on store equipment, etc. of ¥7 million were recorded in the Restaurant Business segment.

(Significant changes in the amount of goodwill)

In the Food Business segment, Opus Co., Ltd. has been included in the scope of consolidation effective from the six months under review, because of its increased materiality.

The subsequent increase in goodwill was ¥343 million for the six months under review.

(Significant gain on bargain purchase)

Not applicable.