

July 4, 2025

## Non-consolidated Financial Results for the Three Months Ended May 31, 2025 (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: None  
 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, 2025 (from March 1, 2025 to May 31, 2025)

#### (1) Non-consolidated operating results (cumulative)

(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	%
Three months ended								
May 31, 2025	15,261	14.3	1,871	27.1	1,870	25.6	1,266	27.6
May 31, 2024	13,350	13.8	1,471	20.6	1,489	11.1	992	8.9

	Basic earnings per share	Diluted earnings per share
	Yen	Yen
Three months ended		
May 31, 2025	34.45	-
May 31, 2024	26.13	-

#### (2) Non-consolidated financial position

	Total assets	Net assets	Equity-to-asset ratio
	Millions of yen	Millions of yen	%
As of			
May 31, 2025	31,025	22,157	71.4
February 28, 2025	34,439	25,861	75.1

Reference: Equity  
 As of May 31, 2025: ¥22,157 million  
 As of February 28, 2025: ¥25,861 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, 2025	-	18.00	-	26.00	44.00
Fiscal year ending February 28, 2026	-				
Fiscal year ending February 28, 2026 (Forecast)		22.00		22.00	44.00

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, 2026 (from March 1, 2025 to February 28, 2026)

(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, 2025	29,500	9.7	3,200	15.1	3,200	13.3	2,100	11.2	56.32
Fiscal year ending February 28, 2026	60,000	7.9	6,000	8.8	6,000	6.1	4,100	0.2	109.97

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, 2025	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 May 31, 2025	2,143,533 shares
As of February 28, 2025	863,274 shares

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

Three months ended May 31, 2025	36,754,990 shares
Three months ended May 31, 2024	37,973,256 shares

\* Review of the Japanese-language originals of the attached quarterly non-consolidated financial statements by certified public accountants or an audit firm: nothing

\* 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 3 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, 2025	As of May 31, 2025
<b>Assets</b>		
<b>Current assets</b>		
Cash and deposits	13,341,638	9,134,863
Sales entrusting money	136,176	189,302
Accounts receivable - trade	1,900,621	2,239,807
Store ingredient	273,634	322,641
Raw materials and supplies	63,315	70,818
Securities	1,496,189	1,497,286
Other	499,107	510,606
<b>Total current assets</b>	<b>17,710,683</b>	<b>13,965,327</b>
<b>Non-current assets</b>		
<b>Property, plant and equipment</b>		
Buildings	14,588,440	14,875,901
Accumulated depreciation	(8,040,135)	(8,172,147)
Buildings, net	6,548,304	6,703,753
Structures	135,363	144,649
Accumulated depreciation	(113,794)	(114,733)
Structures, net	21,568	29,916
Machinery and equipment	3,006,628	3,070,015
Accumulated depreciation	(2,421,357)	(2,445,628)
Machinery and equipment, net	585,270	624,386
Vehicles	25,854	27,004
Accumulated depreciation	(18,479)	(19,450)
Vehicles, net	7,375	7,553
Tools, furniture and fixtures	3,340,723	3,466,621
Accumulated depreciation	(2,436,985)	(2,511,035)
Tools, furniture and fixtures, net	903,738	955,585
Land	1,394,502	1,394,502
Construction in progress	12,320	66,842
<b>Total property, plant and equipment</b>	<b>9,473,080</b>	<b>9,782,540</b>
<b>Intangible assets</b>	<b>183,248</b>	<b>176,758</b>
<b>Investments and other assets</b>		
Investment securities	156,361	156,968
Leasehold and guarantee deposits	4,334,816	4,350,350
Other	2,599,606	2,612,626
Allowance for doubtful accounts	(18,689)	(18,689)
<b>Total investments and other assets</b>	<b>7,072,095</b>	<b>7,101,255</b>
<b>Total non-current assets</b>	<b>16,728,424</b>	<b>17,060,554</b>
<b>Total assets</b>	<b>34,439,107</b>	<b>31,025,881</b>

	As of February 28, 2025	As of May 31, 2025
<b>Liabilities</b>		
Current liabilities		
Accounts payable - trade	1,380,014	1,583,838
Income taxes payable	1,500,495	695,815
Provision for bonuses	536,327	863,543
Other	3,255,320	3,796,879
Total current liabilities	6,672,157	6,940,077
Non-current liabilities		
Asset retirement obligations	1,613,368	1,635,706
Other	292,373	292,423
Total non-current liabilities	1,905,741	1,928,129
Total liabilities	8,577,899	8,868,207
<b>Net assets</b>		
Shareholders' equity		
Share capital	1,625,363	1,625,363
Capital surplus	1,701,684	1,701,684
Retained earnings	24,642,659	24,939,425
Treasury shares	(2,177,104)	(6,177,826)
Total shareholders' equity	25,792,603	22,088,647
Valuation and translation adjustments		
Valuation difference on available-for-sale securities	68,605	69,026
Total valuation and translation adjustments	68,605	69,026
Total net assets	25,861,208	22,157,674
Total liabilities and net assets	34,439,107	31,025,881

## Quarterly statement of income

(Thousands of yen)

	Three months ended May 31, 2024	Three months ended May 31, 2025
Net sales	13,350,296	15,261,939
Cost of sales	3,844,652	4,626,417
Gross profit	9,505,643	10,635,521
Selling, general and administrative expenses	8,033,969	8,764,324
Operating profit	1,471,674	1,871,197
Non-operating income		
Interest income	176	2,995
Dividend income	200	600
Rental income	1,416	2,043
Other	26,794	8,850
Total non-operating income	28,587	14,489
Non-operating expenses		
Loss on retirement of non-current assets	7,273	11,534
Other	3,609	3,865
Total non-operating expenses	10,883	15,400
Ordinary profit	1,489,378	1,870,286
Extraordinary losses		
Impairment losses	14,800	-
Total extraordinary losses	14,800	-
Profit before income taxes	1,474,577	1,870,286
Income taxes	482,333	604,140
Profit	992,244	1,266,146

(Notes on segment information, etc.)

Segment Information

The three months of the previous fiscal year (March 1, 2024 to May 31, 2024) and the three months of the current fiscal year (March 1, 2025 to May 31, 2025)  
Since the Company is a single segment of the restaurant chain-related business, segment information is omitted.