

Note: This document has been translated from the Japanese original for reference purposes only.
In the event of any discrepancy between this translated document and the Japanese original,
the original shall prevail.



November 5, 2025

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

Notice Concerning Differences Between Forecast and Actual Results for Six Months Ended September 30, 2025, and Revisions to Full Year Forecast

SAC'S BAR HOLDINGS INC. (the "Company") hereby announces that differences have arisen between the financial results forecast for the six months ended September 30, 2025, announced on May 12, 2025, and the actual results announced today.

In light of recent movements in business results, the Company also announces that it has revised its full year consolidated financial results forecast for the fiscal year ending March 31, 2026 (April 1, 2025 to March 31, 2026).

The details of both these matters are as follows:

1. Differences Between Financial Results Forecast and Actual Results for Six Months Ended September 30, 2025 (April 1, 2025 to September 30, 2025)

	Net sales	Operating profit	Ordinary profit	Profit attributable to owners of parent	Basic earnings per share
Previous forecast (A) (announced on May 12, 2025)	(Million yen) 25,925	(Million yen) 1,991	(Million yen) 2,025	(Million yen) 1,286	(Yen) 44.27
Actual results (B)	24,531	1,368	1,418	860	29.63
Difference (B-A)	(1,394)	(623)	(606)	(425)	-
Ratio of difference (%)	(5.4)	(31.3)	(30.0)	(33.1)	-
(Reference) Previous actual results (for the six months ended September 30, 2024)	25,514	1,911	1,949	1,231	42.40

Reason for differences

In the six months ended September 30, 2025, rising prices, caused primarily by a weak yen and soaring material and energy prices, surpassed wage increases, resulting in consumers becoming increasingly careful in their approach to spending money. This meant that items necessary for daily life, such as foodstuffs, were prioritized over items such as fashion goods, for which consumer spending is thought to have become much more cautious. Demand from inbound tourism, which has been driving sales, also suffered from a lack of growth.

As a result of the above factors, net sales were down 5.4% relative to expectations, which also represents a 3.9% decline relative to net sales for the same period in the previous fiscal year. Furthermore, the ratio of gross profit to net sales was down 0.2 points relative to expectations and the ratio of selling, general and administrative expenses was up 1.9 points, also relative to expectations, in line with the decrease in net sales. These two factors contributed to operating profit, ordinary profit, and profit attributable to owners of parent all falling below

expectations.

2. Revisions to Full Year Consolidated Financial Results Forecast for Fiscal Year Ending March 31, 2026
(April 1, 2025 to March 31, 2026)

	Net sales	Operating profit	Ordinary profit	Profit attributable to owners of parent	Basic earnings per share
Previous forecast (A) (announced on May 12, 2025)	(Million yen) 53,455	(Million yen) 4,153	(Million yen) 4,219	(0Million yen) 2,658	(Yen) 91.50
Revised forecasts (B)	50,649	2,845	2,921	1,804	62.09
Difference (B-A)	(2,805)	(1,308)	(1,297)	(854)	-
Ratio of difference (%)	(5.2)	(31.5)	(30.7)	(32.1)	-
(Reference) Previous actual results (for the fiscal year ended March 31, 2025)	52,289	4,044	4,130	2,545	87.59

Reason for revisions

In light of the Company's performance over the six months ended September 30, 2025, we have decided to revise our full year consolidated financial results forecast for the fiscal year ending March 31, 2026.

While we will endeavor to curb various expenses and to catch up in terms of net sales during the third and fourth quarters of the remainder of the current fiscal year by making revisions to our product mix and other such measures, we do not anticipate that there will be a rapid recovery in consumer sentiment, and so we anticipate that net sales will be down by 5.3% relative to our previous forecast. In line with this revised forecast, we additionally anticipate that operating profit, ordinary profit, and profit attributable to owners of parent will also decline.

*The forecasts mentioned above are based on information currently available to the Company and certain assumptions that the Company considers reasonable at the time of preparation and are not intended as a promise that such forecasts will be achieved. Actual results may differ materially owing to various factors.