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## Consolidated Financial Results for the Three Months Ended October 31, 2025 (Under Japanese GAAP)

December 5, 2025

Company name: Eternal Hospitality Group Co., Ltd.  
 Listing: Tokyo Stock Exchange  
 Securities code: 3193  
 URL: <https://eternal-hospitality.co.jp/>  
 Representative: Tadashi Okura, Representative Director, President, and CEO  
 Inquiries: Hidetoshi Omoto, General Manager of Global Business Management Department  
 TEL: 06-6206-0808  
 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)

### 1. Consolidated financial results for the three months ended October 31, 2025 (from August 1, 2025 to October 31, 2025)

#### (1) Consolidated operating results (cumulative)

(Percentages indicate year-on-year changes.)

	Net sales		Operating profit		Ordinary profit		Profit attributable to owners of parent	
	Millions of yen	%	Millions of yen	%	Millions of yen	%	Millions of yen	%
Three months ended October 31, 2025	12,567	14.9	888	21.9	905	22.2	767	78.9
October 31, 2024	10,937	13.6	728	(2.9)	741	(1.7)	428	(10.2)

Note: Comprehensive income For the three months ended October 31, 2025 ¥782 million [135.9%]  
 For the three months ended October 31, 2024 ¥331 million [(32.0%)]

	Basic earnings per share	Diluted earnings per share
	Yen	Yen
Three months ended October 31, 2025	66.52	-
October 31, 2024	37.21	-

#### (2) Consolidated financial position

	Total assets	Net assets	Equity-to-asset ratio
	Millions of yen	Millions of yen	%
As of October 31, 2025	21,506	10,290	47.8
July 31, 2025	21,382	9,774	45.7

Reference: Equity

As of October 31, 2025 ¥10,290 million  
 As of July 31, 2025 ¥9,774 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 July 31, 2025	-	23.00	-	23.00	46.00
Fiscal year ending July 31, 2026	-				
Fiscal year ending July 31, 2026 (Forecast)		23.00	-	23.00	46.00

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

## 3. Forecast of consolidated financial results for the fiscal year ending July 31, 2026 (from August 1, 2025, to July 31, 2026)

(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	%	
Second quarter (cumulative)	24,946	12.4	1,339	1.5	1,331	0.1	766	1.6	66.49
Full year	52,355	12.9	3,152	1.0	3,140	1.2	1,839	6.9	159.45

Note: Revisions to the forecast of financial results most recently announced: None

**\* Notes**

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

Newly included: 1 company (Eternal Hospitality Japan Co., Ltd.), Excluded: - companies

(2) Adoption of accounting treatment specific to the preparation of quarterly consolidated financial statements:  
None

(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 October 31, 2025	11,622,300 shares	As of July 31, 2025	11,622,300 shares
(ii) Number of treasury shares at the end of the period	As of October 31, 2025	87,735 shares	As of July 31, 2025	87,725 shares
(iii) Average number of shares outstanding during the period (cumulative from the beginning of the fiscal year)	Three months ended October 31, 2025	11,534,571 shares	Three months ended October 31, 2024	11,526,767 shares

\* Review of the accompanying quarterly consolidated financial statements by a certified public accountant or auditing firm: Yes (optional)

\* Proper use of earnings forecasts, and other special matters

Forecasts of financial results and other forward-looking statements herein are based on information available to the Company (Eternal Hospitality Group Co., Ltd.) at the time of submission and certain assumptions deemed reasonable by the Company. They do not constitute guarantees of future performance and actual results, etc., may differ materially from these forecasts due to a variety of factors.

## 2. Quarterly consolidated financial statements and primary notes

### (1) Quarterly consolidated balance sheet

(Thousands of yen)

	As of July 31, 2025	As of October 31, 2025
<b>Assets</b>		
Current assets		
Cash and deposits	7,415,194	7,154,650
Accounts receivable - trade	1,348,390	1,352,044
Inventories	209,501	226,821
Accounts receivable - other	806,582	701,328
Other	688,709	757,094
Total current assets	10,468,378	10,191,939
Non-current assets		
Property, plant and equipment		
Buildings, net	5,764,102	5,854,529
Other, net	1,188,364	1,484,719
Total property, plant and equipment	6,952,467	7,339,248
Intangible assets		
Goodwill	201,683	194,885
Other	264,069	247,602
Total intangible assets	465,753	442,488
Investments and other assets		
Deferred tax assets	897,309	856,692
Guarantee deposits	2,073,147	2,072,661
Other	533,086	611,105
Allowance for doubtful accounts	(7,563)	(7,173)
Total investments and other assets	3,495,980	3,533,285
Total non-current assets	10,914,201	11,315,021
<b>Total assets</b>	<b>21,382,579</b>	<b>21,506,961</b>
<b>Liabilities</b>		
Current liabilities		
Accounts payable - trade	2,096,606	2,137,240
Current portion of long-term borrowings	1,223,268	1,121,574
Accounts payable - other	1,943,178	2,039,778
Income taxes payable	406,322	222,135
Provision for bonuses	466,298	246,382
Provision for bonuses for directors (and other officers)	26,798	47,859
Provision for shareholder benefit program	42,577	26,168
Other	1,637,453	1,721,238
Total current liabilities	7,842,503	7,562,378
Non-current liabilities		
Long-term borrowings	2,067,034	1,856,941
Provision for share awards for directors (and other officers)	45,037	52,183
Retirement benefit liability	124,503	129,107
Asset retirement obligations	1,229,955	1,239,842
Other	298,644	376,038
Total non-current liabilities	3,765,175	3,654,112
<b>Total liabilities</b>	<b>11,607,679</b>	<b>11,216,491</b>

(Thousands of yen)

	As of July 31, 2025	As of October 31, 2025
Net assets		
Shareholders' equity		
Share capital	1,491,829	1,491,829
Capital surplus	1,481,829	1,481,829
Retained earnings	7,138,770	7,638,684
Treasury shares	(286,919)	(286,952)
Total shareholders' equity	9,825,508	10,325,390
Accumulated other comprehensive income		
Foreign currency translation adjustment	(24,977)	(10,855)
Remeasurements of defined benefit plans	(25,631)	(24,064)
Total accumulated other comprehensive income	(50,608)	(34,920)
Total net assets	9,774,900	10,290,469
Total liabilities and net assets	21,382,579	21,506,961

(2) Quarterly consolidated statement of income and consolidated statement of comprehensive income  
(Quarterly Consolidated Statement of Income)

(Thousands of yen)

	Three months ended October 31, 2024	Three months ended October 31, 2025
Net sales	10,937,361	12,567,157
Cost of sales	3,298,834	3,960,471
Gross profit	7,638,527	8,606,686
Selling, general and administrative expenses	6,909,811	7,718,038
Operating profit	728,715	888,648
Non-operating income		
Interest income	595	4,966
Surrender value of insurance policies	10,373	2,348
Foreign exchange gains	377	17,283
Sponsorship money income	6,280	6,620
Other	4,439	5,871
Total non-operating income	22,065	37,089
Non-operating expenses		
Interest expenses	5,594	8,989
Fees paid	3,791	4,326
Share of loss of entities accounted for using equity method	-	3,066
Miscellaneous losses	1	3,524
Total non-operating expenses	9,386	19,906
Ordinary profit	741,395	905,831
Extraordinary income		
Compensation for forced relocation	-	101,518
Total extraordinary income	-	101,518
Extraordinary losses		
Loss on sale of non-current assets	928	-
Loss on retirement of non-current assets	-	5,488
Total extraordinary losses	928	5,488
Profit before income taxes	740,466	1,001,860
Income taxes - current	104,242	194,846
Income taxes - deferred	207,338	39,790
Total income taxes	311,581	234,637
Profit	428,885	767,223
Profit attributable to owners of parent	428,885	767,223

## (Quarterly Consolidated Statement of Comprehensive Income)

(Thousands of yen)

	Three months ended October 31, 2024	Three months ended October 31, 2025
Profit	428,885	767,223
Other comprehensive income		
Foreign currency translation adjustment	(97,328)	7,997
Remeasurements of defined benefit plans, net of tax	376	1,566
Share of other comprehensive income of entities accounted for using equity method	-	6,123
Total other comprehensive income	(96,951)	15,688
Comprehensive income	331,934	782,911
(Comprehensive income attributable to)		
Comprehensive income attributable to owners of parent	331,934	782,911
Comprehensive income attributable to non-controlling interests	-	-