Note: This document has been translated from a part of 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 4, 2026

Consolidated Financial Results for the Six Months Ended September 30, 2026 (Under Japanese GAAP)

Company name: SAC'S BAR HOLDINGS INC.
Listing: Tokyo Stock Exchange
Securities code: 9990
URL: http://www.sacs-bar.co.jp
Representative: Takeshi Kiyama , President and Representative Director, CEO
Inquiries: Yoh Yamada , Senior Managing Executive Officer / General Manager, Administrative Department
Telephone: +81-3-3654-5315

Scheduled date to file semi-annual securities report: November 11, 2026
Scheduled date to commence dividend payments: -
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 September 30, 2026 (from April 1, 2026 to September 30, 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	%
September 30, 2026	25,384	3.5	1,347	(1.5)	1,435	1.2	853	(0.9)
September 30, 2025	24,531	(3.9)	1,368	(28.4)	1,418	(27.3)	860	(30.1)

Note: Comprehensive income For the six months ended September 30, 2026: ¥ 757 million [(11.5) %]
For the six months ended September 30, 2025: ¥ 855 million [(30.5) %]

	Basic earnings per share	Diluted earnings per share
Six months ended	Yen	Yen
September 30, 2026	29.25	-
September 30, 2025	29.63	-

(2) Consolidated financial position

	Total assets	Net assets	Equity-to-asset ratio
As of	Millions of yen	Millions of yen	%
September 30, 2026	41,319	30,811	74.6
March 31, 2026	41,714	30,889	74.1

Reference: Equity
As of September 30, 2026: ¥ 30,811 million
As of March 31, 2026: ¥ 30,889 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 March 31, 2026	-	0.00	-	35.00	35.00
Fiscal year ending March 31, 2027	-	0.00			
Fiscal year ending March 31, 2027 (Forecast)			-	35.00	35.00

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

3. Consolidated financial result forecasts for the fiscal year ending March 31, 2027 (from April 1, 2026 to March 31, 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	53,513	4.4	3,348	5.8	3,426	5.1	2,112	10.8	72.44

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

*** Notes**

(1) Significant changes in the scope of consolidation during the period: None

(2) Adoption of accounting treatment specific to the preparation of semi-annual 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 September 30, 2026	29,859,900 shares
As of March 31, 2026	29,859,900 shares

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

As of September 30, 2026	582,376 shares
As of March 31, 2026	803,864 shares

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

Six months ended September 30, 2026	29,166,293 shares
Six months ended September 30, 2025	29,056,096 shares

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

Semi-annual Consolidated Financial Statements and Primary Notes

Semi-annual Consolidated Balance Sheet

(Millions of yen)

	As of March 31, 2026	As of September 30, 2026
Assets		
Current assets		
Cash and deposits	5,804	5,661
Notes and accounts receivable - trade	4,262	3,376
Merchandise and finished goods	12,884	13,490
Raw materials and supplies	24	32
Other	237	233
Total current assets	23,214	22,795
Non-current assets		
Property, plant and equipment		
Buildings and structures, net	3,102	3,225
Land	2,533	2,533
Leased assets, net	356	298
Construction in progress	891	848
Other, net	210	306
Total property, plant and equipment	7,094	7,212
Intangible assets	175	161
Investments and other assets		
Investment securities	4,092	3,991
Retirement benefit asset	307	302
Deferred tax assets	713	694
Leasehold and guarantee deposits	5,594	5,598
Other	529	571
Allowance for doubtful accounts	(6)	(8)
Total investments and other assets	11,230	11,150
Total non-current assets	18,500	18,524
Total assets	41,714	41,319

(Millions of yen)

	As of March 31, 2026	As of September 30, 2026
Liabilities		
Current liabilities		
Notes and accounts payable - trade	3,273	3,208
Current portion of long-term borrowings	800	800
Lease liabilities	148	137
Income taxes payable	364	507
Provision for bonuses	359	382
Provision for bonuses for directors (and other officers)	50	28
Provision for shareholder benefit program	39	12
Other	2,066	1,786
Total current liabilities	7,102	6,863
Non-current liabilities		
Long-term borrowings	500	500
Lease liabilities	287	227
Provision for retirement benefits for directors (and other officers)	176	37
Retirement benefit liability	1,108	1,143
Deferred tax liabilities	14	15
Asset retirement obligations	1,300	1,293
Long-term accounts payable - other	257	340
Other	77	86
Total non-current liabilities	3,721	3,644
Total liabilities	10,824	10,507
Net assets		
Shareholders' equity		
Share capital	2,986	2,986
Capital surplus	4,569	4,617
Retained earnings	23,441	23,277
Treasury shares	(483)	(350)
Total shareholders' equity	30,513	30,530
Accumulated other comprehensive income		
Valuation difference on available-for-sale securities	(89)	(158)
Remeasurements of defined benefit plans	465	438
Total accumulated other comprehensive income	376	280
Total net assets	30,889	30,811
Total liabilities and net assets	41,714	41,319

Semi-annual Consolidated Statements of Income and Comprehensive Income

Semi-annual Consolidated Statement of Income

(Millions of yen)

	For the six months ended September 30, 2025	For the six months ended September 30, 2026
Net sales	24,531	25,384
Cost of sales	12,318	12,735
Gross profit	12,213	12,648
Selling, general and administrative expenses	10,845	11,300
Operating profit	1,368	1,347
Non-operating income		
Interest income	46	57
Dividend income	1	2
Insurance claim income	-	44
Commission income	2	2
Other	16	12
Total non-operating income	67	119
Non-operating expenses		
Interest expenses	13	18
Other	3	14
Total non-operating expenses	17	32
Ordinary profit	1,418	1,435
Extraordinary losses		
Loss on retirement of non-current assets	26	8
Impairment losses	3	2
Loss on disaster	-	79
Total extraordinary losses	29	90
Profit before income taxes	1,388	1,344
Income taxes - current	366	427
Income taxes - deferred	161	63
Total income taxes	527	491
Profit	860	853
Profit attributable to owners of parent	860	853

Semi-annual Consolidated Statement of Comprehensive Income

(Millions of yen)

	For the six months ended September 30, 2025	For the six months ended September 30, 2026
Profit	860	853
Other comprehensive income		
Valuation difference on available-for-sale securities	(4)	(68)
Remeasurements of defined benefit plans, net of tax	(1)	(26)
Total other comprehensive income	(5)	(95)
Comprehensive income	855	757
Comprehensive income attributable to		
Comprehensive income attributable to owners of parent	855	757
Comprehensive income attributable to non-controlling interests	-	-

Semi-annual Consolidated Statement of Cash Flows

(Millions of yen)

	For the six months ended September 30, 2025	For the six months ended September 30, 2026
Cash flows from operating activities		
Profit before income taxes	1,388	1,344
Depreciation	282	291
Impairment losses	3	2
Loss on disaster	-	79
Amortization of goodwill	16	16
Increase (decrease) in allowance for doubtful accounts	-	2
Increase (decrease) in provision for bonuses	18	22
Increase (decrease) in provision for bonuses for directors (and other officers)	(21)	(21)
Increase (decrease) in provision for retirement benefits for directors (and other officers)	(3)	(138)
Increase (decrease) in retirement benefit liability	(0)	35
Interest and dividend income	(48)	(60)
Interest expenses	13	18
Loss on retirement of non-current assets	26	8
Decrease (increase) in trade receivables	923	885
Decrease (increase) in inventories	(140)	(685)
Increase (decrease) in trade payables	(60)	(64)
Increase (decrease) in accrued consumption taxes	33	49
Increase (decrease) in accounts payable - other	(24)	(271)
Increase (decrease) in accrued expenses	(76)	(73)
Other, net	114	395
Subtotal	2,444	1,836
Interest and dividends received	32	50
Interest paid	(13)	(18)
Income taxes paid	(531)	(335)
Income taxes refund	0	4
Net cash provided by (used in) operating activities	1,932	1,537
Cash flows from investing activities		
Payments into time deposits	(9)	(9)
Purchase of property, plant and equipment and intangible assets	(1,746)	(489)
Payments for retirement of property, plant and equipment	(37)	(28)
Purchase of investment securities	-	(1,000)
Proceeds from sale of investment securities	-	1,000
Purchase of shares of subsidiaries and associates	(15)	-
Net cash provided by (used in) investing activities	(1,808)	(527)
Cash flows from financing activities		
Proceeds from long-term borrowings	400	-
Repayments of long-term borrowings	(100)	-
Increase in acounts payable installment purchase	106	3
Decrease in accounts payable installment purchase	(76)	(72)
Repayments of lease liabilities	(87)	(78)
Purchase of treasury shares	(0)	-
Dividends paid	(870)	(1,014)
Net cash provided by (used in) financing activities	(627)	(1,161)
Effect of exchange rate change on cash and cash equivalents	(0)	(0)
Net increase (decrease) in cash and cash equivalents	(504)	(152)
Cash and cash equivalents at beginning of period	5,733	5,756

Cash and cash equivalents at end of period	5,229	5,604