

## (1) Consolidated balance sheets

## For the years ended March 31

| Account  | 03/2022         |                      | 03/2023         |                      |
|--|-----------------|----------------------|-----------------|----------------------|
|  | Yen in millions | composition ratio(%) | Yen in millions | composition ratio(%) |
| <b>&lt;Assets&gt;</b>  |                 |                      |                 |                      |
| <b>I Current assets</b>  |                 |                      |                 |                      |
| 1 Cash and deposits  | 79,362          |                      | 89,613          |                      |
| 2 Accounts receivable - franchisee                               | 4,430           |                      | 5,272           |                      |
| 3 Inventories  | 6,812           |                      | 7,515           |                      |
| 4 Others   | 7,757           |                      | 6,851           |                      |
| <b>Total current assets</b>                                      | <b>98,362</b>   | <b>70.4</b>          | <b>109,252</b>  | <b>73.3</b>          |
| <b>II Fixed assets</b>   |                 |                      |                 |                      |
| 1 Tangible fixed assets  | 17,907          |                      | 16,858          |                      |
| 2 Intangible fixed assets  | 7,161           |                      | 6,768           |                      |
| 3 Investments and others   |                 |                      |                 |                      |
| (1) Deferred tax assets  | 3,362           |                      | 2,696           |                      |
| (2) Others   | 12,981          |                      | 13,425          |                      |
| Total investments and others                                     | 16,344          |                      | 16,121          |                      |
| <b>Total fixed assets</b>  | <b>41,412</b>   | <b>29.6</b>          | <b>39,749</b>   | <b>26.7</b>          |
| <b>Total assets</b>  | <b>139,775</b>  | <b>100.0</b>         | <b>149,001</b>  | <b>100.0</b>         |
| <b>&lt;Liabilities&gt;</b>                                       |                 |                      |                 |                      |
| <b>I Current liabilities</b>                                     |                 |                      |                 |                      |
| 1 Accounts payable - trade                                       | 813             |                      | 851             |                      |
| 2 Current portion of bonds payable                               | 1,300           |                      | 300             |                      |
| 3 Current portion of long-term loans payable                     | 1,000           |                      | 200             |                      |
| 4 Accounts payable - others                                      | 4,338           |                      | 4,454           |                      |
| 5 Others   | 11,328          |                      | 9,576           |                      |
| <b>Total current liabilities</b>                                 | <b>18,779</b>   | <b>13.4</b>          | <b>15,381</b>   | <b>10.3</b>          |
| <b>II Non current liabilities</b>                                |                 |                      |                 |                      |
| 1 Bonds payable  | 24,000          |                      | 25,000          |                      |
| 2 Long-term loans payable  | 8,705           |                      | 9,205           |                      |
| 3 Net defined benefit liability                                  | 3,295           |                      | 1,225           |                      |
| 4 Others   | 7,168           |                      | 8,111           |                      |
| <b>Total non current liabilities</b>                             | <b>43,169</b>   | <b>30.9</b>          | <b>43,542</b>   | <b>29.2</b>          |
| <b>Total liabilities</b>   | <b>61,949</b>   | <b>44.3</b>          | <b>58,924</b>   | <b>39.5</b>          |
| <b>&lt;Net assets&gt;</b>  |                 |                      |                 |                      |
| <b>I Capital stock</b>   | 4,418           | 3.2                  | 4,418           | 3.0                  |
| <b>II Retained earnings</b>                                      | 76,418          | 54.6                 | 85,481          | 57.4                 |
| <b>III Valuation difference on available-for-sale securities</b> | 303             | 0.2                  | 401             | 0.3                  |
| <b>IV Cumulative translation adjustment</b>                      | (4,802)         | (3.4)                | (2,716)         | (1.8)                |
| <b>V Remeasurements of defined benefit plans</b>                 | 1,233           | 0.9                  | 2,131           | 1.4                  |
| <b>VI Non-controlling interests</b>                              | 253             | 0.2                  | 360             | 0.2                  |
| <b>Total net assets</b>  | <b>77,826</b>   | <b>55.7</b>          | <b>90,077</b>   | <b>60.5</b>          |
| <b>Total liabilities and net assets</b>                          | <b>139,775</b>  | <b>100.0</b>         | <b>149,001</b>  | <b>100.0</b>         |

**(2) Consolidated statements of income****For the years ended March 31**

| Account   | 03/2022         |                      | 03/2023         |                      |
|---|-----------------|----------------------|-----------------|----------------------|
|   | Yen in millions | composition ratio(%) | Yen in millions | composition ratio(%) |
| Sales   | 76,343          | 100.0                | 82,059          | 100.0                |
| Cost of sales   | 39,418          | 51.6                 | 41,497          | 50.6                 |
| <b>Gross profit</b>                                       | 36,925          | 48.4                 | 40,562          | 49.4                 |
| Selling, general and administrative expenses              | 27,266          | 35.7                 | 28,476          | 34.7                 |
| <b>Operating income</b>                                   | 9,659           | 12.7                 | 12,085          | 14.7                 |
| Non-operating income                                      | 2,961           | 3.9                  | 2,686           | 3.3                  |
| Non-operating expenses                                    | 744             | 1.0                  | 1,137           | 1.4                  |
| <b>Ordinary income</b>                                    | 11,875          | 15.6                 | 13,634          | 16.6                 |
| Extraordinary income                                      | 96              | 0.1                  | 540             | 0.7                  |
| Extraordinary loss  | 123             | 0.2                  | 611             | 0.7                  |
| <b>Income (loss) before income taxes</b>                  | 11,849          | 15.5                 | 13,563          | 16.6                 |
| Income taxes  | 3,432           | 4.5                  | 3,239           | 4.0                  |
| <b>Net income (loss)</b>                                  | 8,416           | 11.0                 | 10,324          | 12.6                 |
| Net income attributable to non-controlling interests      | 66              | 0.1                  | 96              | 0.1                  |
| <b>Net income (loss) attributable to owners of parent</b> | 8,349           | 10.9                 | 10,227          | 12.5                 |