



October 16th, 2026

Company name:	KOSHIDAKA HOLDINGS Co., LTD.
Name of representative:	H i r o s h i K o s h i d a k a , Representative Director & President (Securities code: 2157: TSE Prime Market)
Inquiries:	Y o s h i h i t o D o i , Senior Managing Director, In charge of Corporate Finance (Telephone: +81-570-666-425)

Release of “Results of Operations for the FY 2026/8”
(Addition to the “Supplementary Materials for Financial Results”)

KOSHIDAKA HOLDINGS CO.,LTD.(the “Company”) hereby announces that there has been addition to the above-mentioned material released on October 9th, 2026, at 15:30 (JST), as “Result of Operations for the Fiscal Year Ending August 2026” as attached, which is used at the financial result briefing held today.

Details of additions

In addition to “01. Executive Summary” , “02. FY8/2026 Consolidated Forecast”, “03. FY8/2027 Consolidated Forecast” and “04. Shareholder Return Policy” in the financial supplementary material, “05.Strategies and Actions” is newly added to the material on the 29th page and thereafter.

KOSHIDAKA HOLDINGS Co., LTD.

(TSE Prime Market 2157)



Results of Operations

**for the Fiscal Year Ended August 2026
(FY8/2026)**

October 16, 2026

Agenda

- 01** | **Executive Summary**
- 02** | **FY8/2026 Financial Summary**
- 03** | **FY8/2027 Consolidated Forecast**
- 04** | **Shareholder Return Policy**
- 05** | **Strategies and Actions**

01

SECTION 01

Executive Summary

FY8/2026 Overview

- Record-high sales and operating profit remained above 10 billion yen
- Acquired Standard Corp. → Number of karaoke stores surpassed 800 (including outside Japan)
- Progress with the multi-brand strategy → opening of Kin-no Manekineko and GLANZA stores
- Completed replacement of POS cash registers at all Karaoke Manekineko locations
→ More efficient store entry/exit for customers; able to implement strategies that utilize data
- E-bo entertainment boxes at all locations in Japan for a new entertainment platform
- Sold Hotel Vista Atsugi
- Continued overseas store openings
- Dividend per share: Interim 13 yen, Year-end 15 yen, Annual 28 yen (an increase of 4 yen)
→ Dividend increased for five consecutive fiscal years

02

SECTION 02

FY8/2026 Financial Summary

FY8/2026 Consolidated Results of Operations

■ Sales increased but were below the forecast. Earnings decreased and were below the forecast.

Sales increased due to continuing store additions, the Standard Corp. acquisition, and store relocations and renovation. Profit decreased due to a higher break-even point resulting from higher procurement expenses caused by inflation and rising prices and an increase in personnel expenses. Also, due to negative impact of hot weather and natural disasters on customer numbers, the diversification of entertainment options, and competition with other amusement facilities.

(Million yen)

Item	FY8/2025	FY8/2026	YoY change		Vs. forecast	
			Amount	Ratio	Forecast	Achievement ratio
Net sales	69,387	80,401	+11,014	+15.9%	82,046	97.9%
Gross profit	18,373	19,250	+877	+4.8%	-	-
SG&A expenses	6,980	8,478	+1,498	+21.4%	-	-
Operating profit	11,392	10,771	-621	-5.5%	11,831	91.0%
(Operating profit to net sales)	16.4%	13.4%				
Ordinary profit	11,598	11,003	-595	-5.1%	12,030	91.4%
(Ordinary profit to net sales)	16.7%	13.7%				
Profit attributable to owners of parent	5,258	6,346	+1,088	+20.7%	6,451	98.3%
(Profit to net sales)	7.6%	7.8%			-8,444	-75.1%
Net income per share (Yen)	64.01	76.31	+12.30	+19.2%	77.82 -101.87	98.0% -74.9%

Consolidated Results of Operations by Segment (YoY Change)

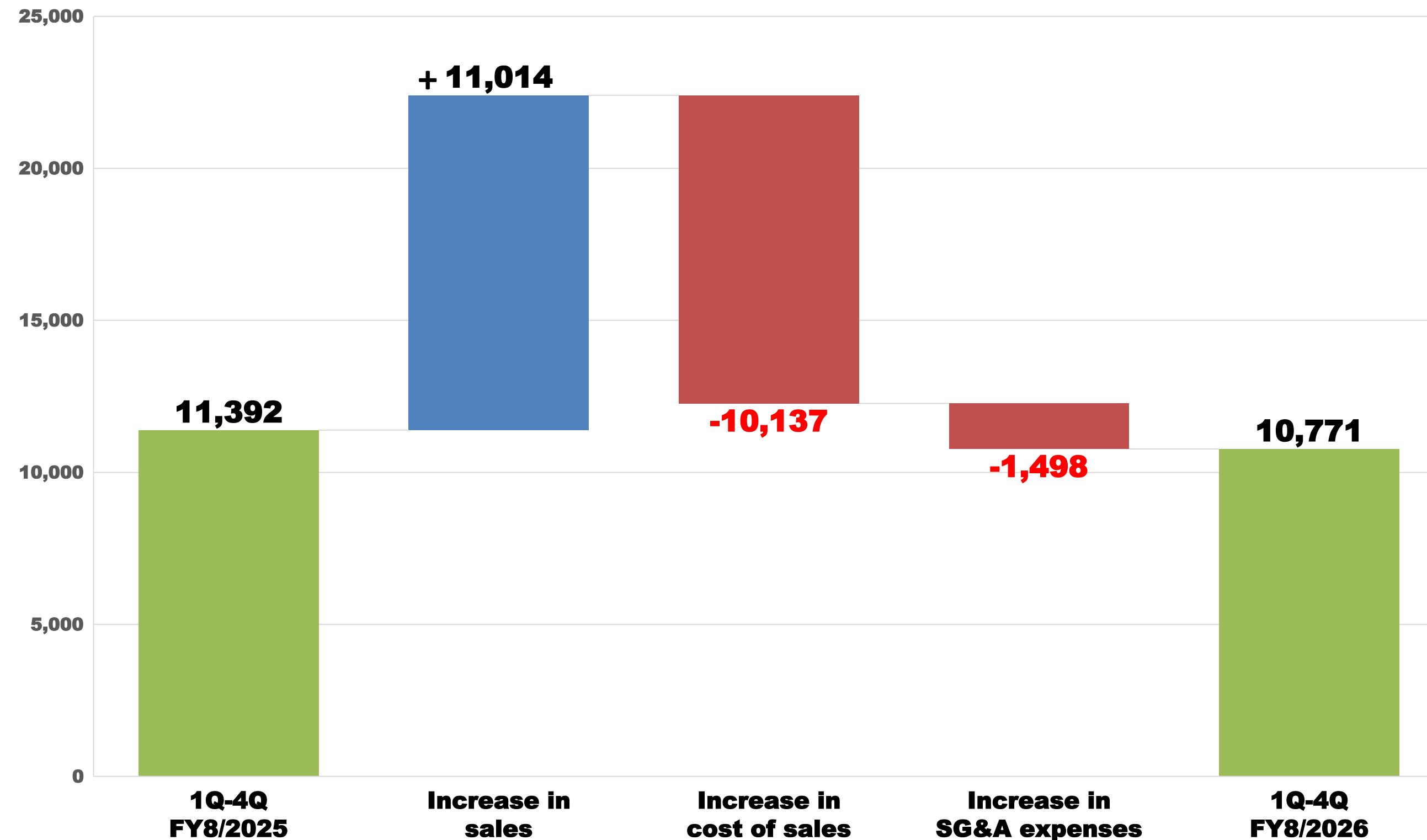
- Karaoke: Sales up due to more stores and the Standard Corp. acquisition but earnings down due to an increase in expenses resulting from higher personnel and procurement expenses, digital transformation investments including a new POS system and “E-bo” entertainment boxes, and new initiatives.
- Real Estate Management: Supported by sale of the Atsugi property and the steady performance of new and existing properties
- Other: Terminated the bath house business, opened two café stores

(Million yen)

Item		FY8/2025	FY8/2026	YoY change		Vs. revised forecast	
				Amount	Ratio	Amount	Achievement ratio
Net sales		69,387	80,401	+11,014	+15.9%	82,046	97.9%
	Karaoke	67,162	78,076	+10,914	+16.3%	80,037	97.5%
	Real Estate Management	1,857	1,910	+53	+2.9%	1,798	106.2%
	Other	879	923	+44	+5.1%	699	132.0%
	Adjustment	(511)	(509)	+2	-	(489)	-
Operating profit		11,392	10,771	-621	-5.5%	11,831	91.0%
	Karaoke	12,405	12,030	-375	-3.0%	13,121	91.6%
	(Operating profit to net sales)	(18.5%)	(15.4%)			(16.4%)	
	Real Estate Management	222	219	-3	-1.3%	208	105.2%
	(Operating profit to net sales)	(12.0%)	(11.5%)			(11.6%)	
	Other	37	(55)	-92	-	(67)	-
	(Operating profit to net sales)	(4.3%)	-			-	
Adjustment		(1,272)	(1,423)	-151	-	(1,431)	-

YoY Change in Operating Profit

(Million yen)

■ Increase ■ Decrease ■ Total


■ Major increase in sales

(Million yen)

- ✓ New stores: +3,937
- ✓ Standard Corp./Koshidaka Malaysia: +7,973
- ✓ Existing stores: +188
- ✓ Store closures: -1,183
- ✓ Real Estate/Other: +97
- ✓ Adjustment: +2

■ Major increase in cost of sales

- ✓ Personnel: +3,073 (+18.9%)
- ✓ Rents: +3,040 (+25.9%)
- ✓ Cost of merchandise: +1,179 (+22.4%)
- ✓ Fees and commissions: +783 (+42.2%)
- ✓ Depreciation: +641 (+14.5%)
- ✓ Utilities: +514 (+14.2%)

■ Major increase in SG&A expenses

- ✓ Fees and commissions: +153 (+22.2%)
- ✓ Personnel: +443 (+23.2%)
- ✓ Amortization of goodwill: +184 (-)
- ✓ Sales promotion expenses: +159 (-)
- ✓ Depreciation: +145 (+60.0%)
- ✓ Store Opening expenses: -166 (-18.0%)

Karaoke Business



Karaoke Business

- Sales increased 16.3% (existing store sales increased 0.3%) as this business continued to open more stores and acquired Standard Corp.
- Break-even point increased because of an increase in the cost of opening stores and higher personnel and other expenses

→ Earnings down due to higher expenses

(Million yen)

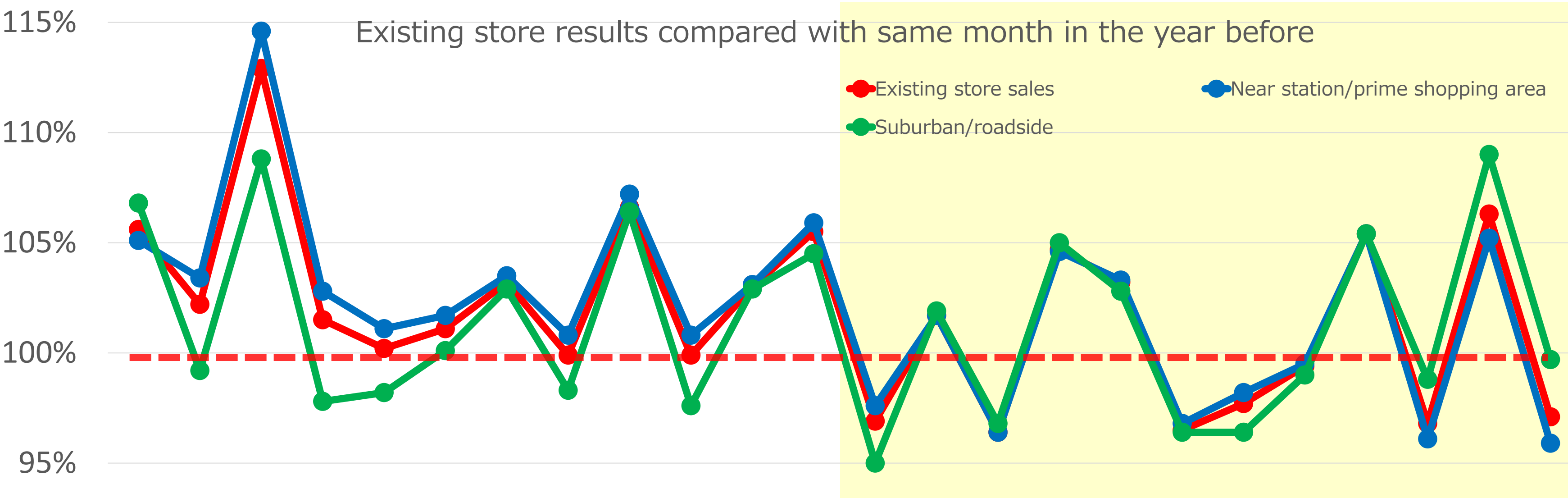
Item	FY8/2022		FY8/2023		FY8/2024		FY8/2025		FY8/2026	
	Result	Comp.	Result	Comp.	Result	Comp.	Result	Comp.	Result	Comp.
Net sales	36,178	-	51,916	-	61,246	-	67,162	-	78,076	-
Cost of sales	30,178	83.4%	38,848	74.8%	44,634	72.9%	49,132	73.2%	59,130	75.7%
Gross profit	6,000	16.6%	2,335	25.2%	16,611	27.1%	18,031	26.8%	18,945	24.2%
SG&A expenses	2,987	8.3%	4,011	7.7%	5,118	8.4%	5,625	8.4%	6,915	8.8%
Operating profit	3,012	8.3%	9,056	17.4%	11,493	18.8%	12,405	18.5%	12,030	15.4%



Existing Store Sales on the Same Month in the Year Before

■ Existing store sales (monthly basis) were down 1.8% in 1Q, up 1.9% in 2Q, up 0.7% in 3Q and down 0.3% in 4Q.

*Sales of Karaoke stores in Japan, adjusted to include all collaboration sales.

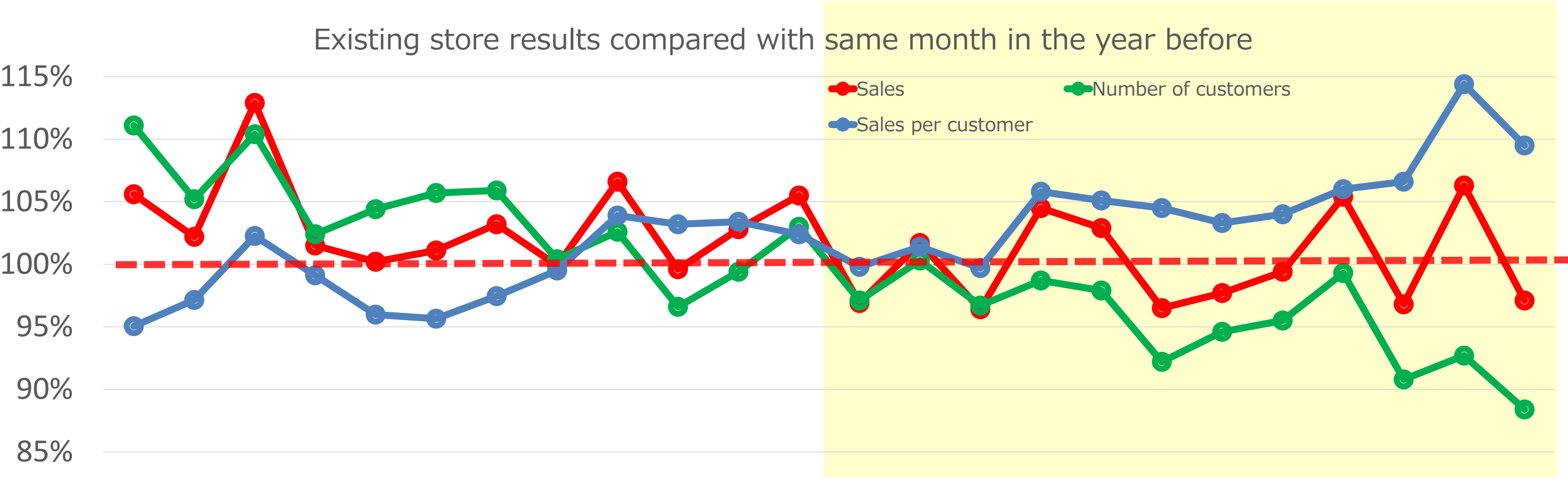


	FY8/ 2025												FY8/ 2026											
	Sep.	Oct.	Nov.	Dec.	Jan.	Feb.	Mar.	Apr.	May	Jun.	Jul.	Aug.	Sep.	Oct.	Nov.	Dec.	Jan.	Feb.	Mar.	Apr.	May	Jun.	Jul.	Aug.
Existing store sales	106%	102%	113%	102%	100%	101%	103%	100%	107%	100%	103%	106%	97%	102%	96%	105%	103%	97%	98%	99%	105%	97%	106%	97%
Near station/prime shopping area	105%	103%	115%	103%	101%	102%	104%	101%	107%	101%	103%	106%	98%	102%	96%	105%	103%	97%	98%	100%	105%	96%	105%	96%
Suburban/roadside	107%	99%	109%	98%	98%	100%	103%	98%	106%	98%	103%	105%	95%	102%	97%	105%	103%	96%	96%	99%	105%	99%	109%	100%



Existing Store Sales/Number of Customers/Sales Per Customer

- Existing store sales increased 0.3%, number of customers decreased 4.7%, and sales per customer increased 5.2% compared with FY8/2025.

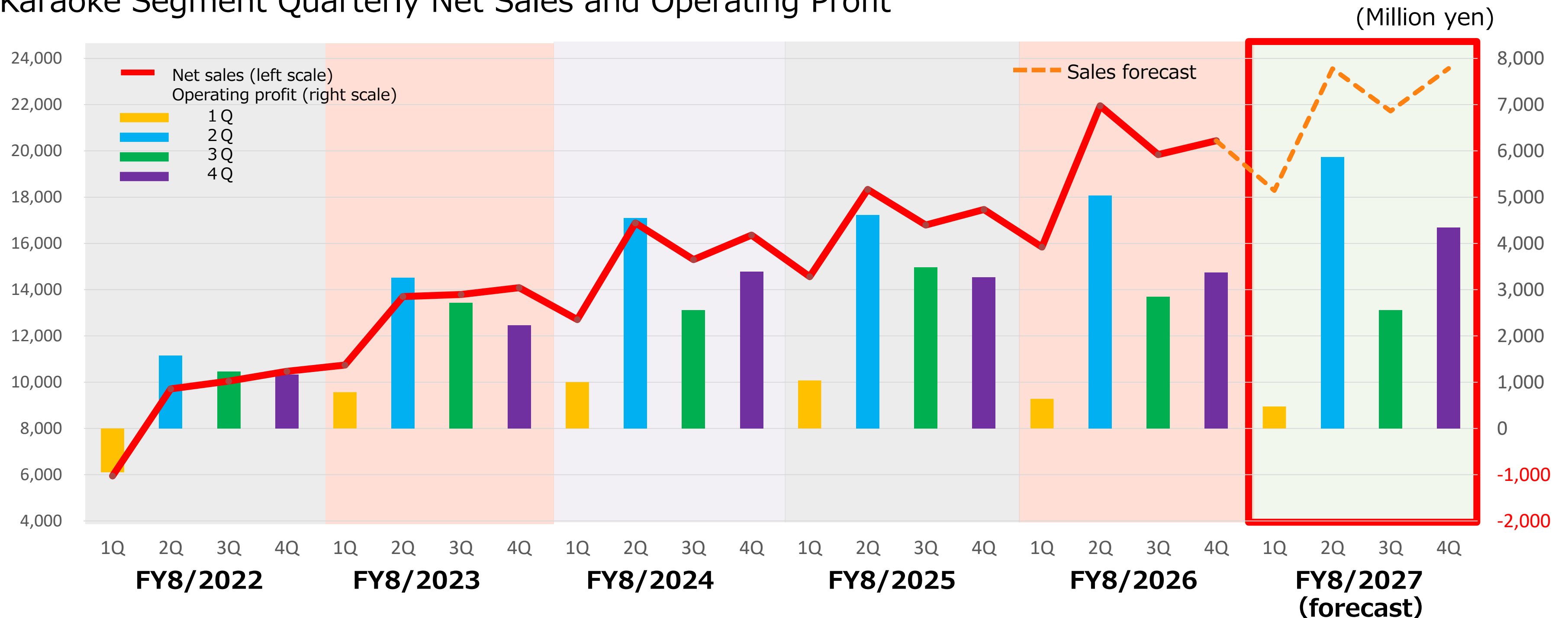


	FY8/2025												FY8/2026											
	Sep.	Oct.	Nov.	Dec.	Jan.	Feb.	Mar.	Apr.	May	Jun.	Jul.	Aug.	Sep.	Oct.	Nov.	Dec.	Jan.	Feb.	Mar.	Apr.	May	Jun.	Jul.	Aug.
Sales	106%	102%	113%	102%	100%	101%	103%	100%	107%	100%	103%	106%	97%	102%	96%	105%	103%	97%	98%	99%	105%	97%	106%	97%
Number of customers	111%	105%	110%	102%	104%	106%	106%	100%	103%	97%	99%	103%	97%	100%	97%	99%	98%	92%	95%	96%	99%	91%	93%	88%
Sales per customer	95%	97%	102%	99%	96%	96%	97%	100%	104%	103%	103%	102%	100%	101%	100%	106%	105%	105%	103%	104%	106%	107%	114%	110%

Karaoke Segment Quarterly Net Sales and Operating Profit

- Sales and earnings are lowest in the 1Q and highest in the 2Q, which includes the year-end/New Year holiday, followed by the 4Q, which includes Obon holiday and summer vacation, and the 3Q, which includes spring break and Golden Week.

Karaoke Segment Quarterly Net Sales and Operating Profit

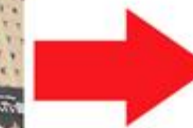


About 70 Karaoke JOYSOUND Joined the KOSHIDAKA Group

- On November 1, using an absorption-type split, the new Standard Corp., a Koshidaka subsidiary, received about 70 JOYSOUND karaoke and other stores operated by the former Standard Corp., which was a subsidiary of XING Inc.
- Standard Corp. operations from November 2025 to August 2026 were included in FY8/2026 consolidated results. (including non-consolidated net sales of 6,834 million yen and operating loss of 129 million yen, and amortization of goodwill of 184 million yen)
- Started conversion of JOYSOUND stores to the Manekineko or GLANZA brands and formats.
- For higher earnings, started cost reduction measures, including consolidated purchasing of food, beverages and other supplies, lease negotiations, productivity improvements for all activities.
- Strengthening key back-office functions, including new store development, alongside integration to improve efficiency.



KARAOKE GLANZA Kyobashi



KARAOKE GLANZA Nagoya Nishiki

Number of Karaoke Stores and Rooms

Number of Stores/Rooms		FY8/2025		FY8/2026		Change	
		No. of stores	No. of rooms	No. of stores	No. of rooms	No. of stores	No. of rooms
Manekineko	Near railway stations/ prime shopping areas	409	11,660	429	12,182	+20	+522
	Suburban/roadside locations	288	7,185	293	7,497	+5	+312
	Total	697	18,845	722	19,679	+25	+834
One Kara		6	207	5	170	-1	-37
JOYSOUND GLANZA Standard	Near railway stations/ prime shopping areas	-	-	61	1,699	+61	+1,699
	Suburban/roadside locations	-	-	6	170	+6	+170
	Total	-	-	67	1,869	+67	+1,869
Total		703	19,052	794	21,718	+91	+2,666

Number of Stores opened/closed		FY8/2025					FY8/2026				
		1 Q	2 Q	3 Q	4 Q	FY	1 Q	2 Q	3 Q	4 Q	FY
No. of stores opened	Near railway stations/ prime shopping areas	10	6	5	12	33	8	3	4	9	24
	Suburban/roadside locations	6	1	3	7	17	6	3	2	3	14
	Total	16	7	8	19	50	14	6	6	12	38
No. of stores closed (Manekineko/One Kara)		3	2	2	4	11	3	2	6	2	13
No. of stores closed (Standard Corp.)								1	1	2	4

Overseas Performance

Malaysia operations became a consolidated subsidiary in FY8/2026.

- Opened four stores in Malaysia → Operations remained, absorbing new store opening costs.
- Opened one store in Indonesia
- Operations in Thailand and Indonesia were profitable at the store level.
- Preparations are under way for opening the 1st store in the U.S. and the Philippines.

(Million yen)



A store in Malaysia



A store in Thailand

Item	FY8/2024			FY8/2025			FY8/2026		
	Net sales	Operating profit	No. of locations	Net sales	Operating profit	No. of locations	Net sales	Operating profit	No. of locations
South Korea	123	(11)	4	94	(30)	4	89	(35)	3
Malaysia	710	67	13	926	108	15	1,139	69	19
Thailand	304	54	3	312	(10)	4	356	(17)	4
Indonesia	88	(3)	2	119	(5)	2	122	(3)	3
Overseas	1,225	107	22	1,451	63	25	1,706	14	29

*Sales and operating profit in Thailand and Indonesia are not consolidated

Real Estate Management/ Other Businesses



Real Estate Management Business

- Steady performance at new and existing properties
→ AQERU Maebashi commerce and business complex, Shibata 2-chome Building, MANEKI Shimbashi Building and Fleuret Sakuragicho
- Sold the Atsugi property

(Million yen)

Item	FY8/2022		FY8/2023		FY8/2024		FY8/2025		FY8/2026	
	Result	Comp.	Result	Comp.	Result	Comp.	Result	Comp.	Result	Comp.
Net sales	922	-	1,488	-	1,585	-	1,857	-	1,910	-
Cost of sales	737	79.9%	1,296	87.1%	1,447	91.3%	1,594	85.8%	1,638	85.7%
Gross profit	185	20.1%	192	12.9%	137	8.7%	263	14.2%	271	14.1%
SG&A expenses	19	2.1%	42	2.8%	27	1.8%	41	2.2%	52	2.7%
Operating profit	165	17.9%	149	10.1%	109	6.9%	222	12.0%	219	11.5%

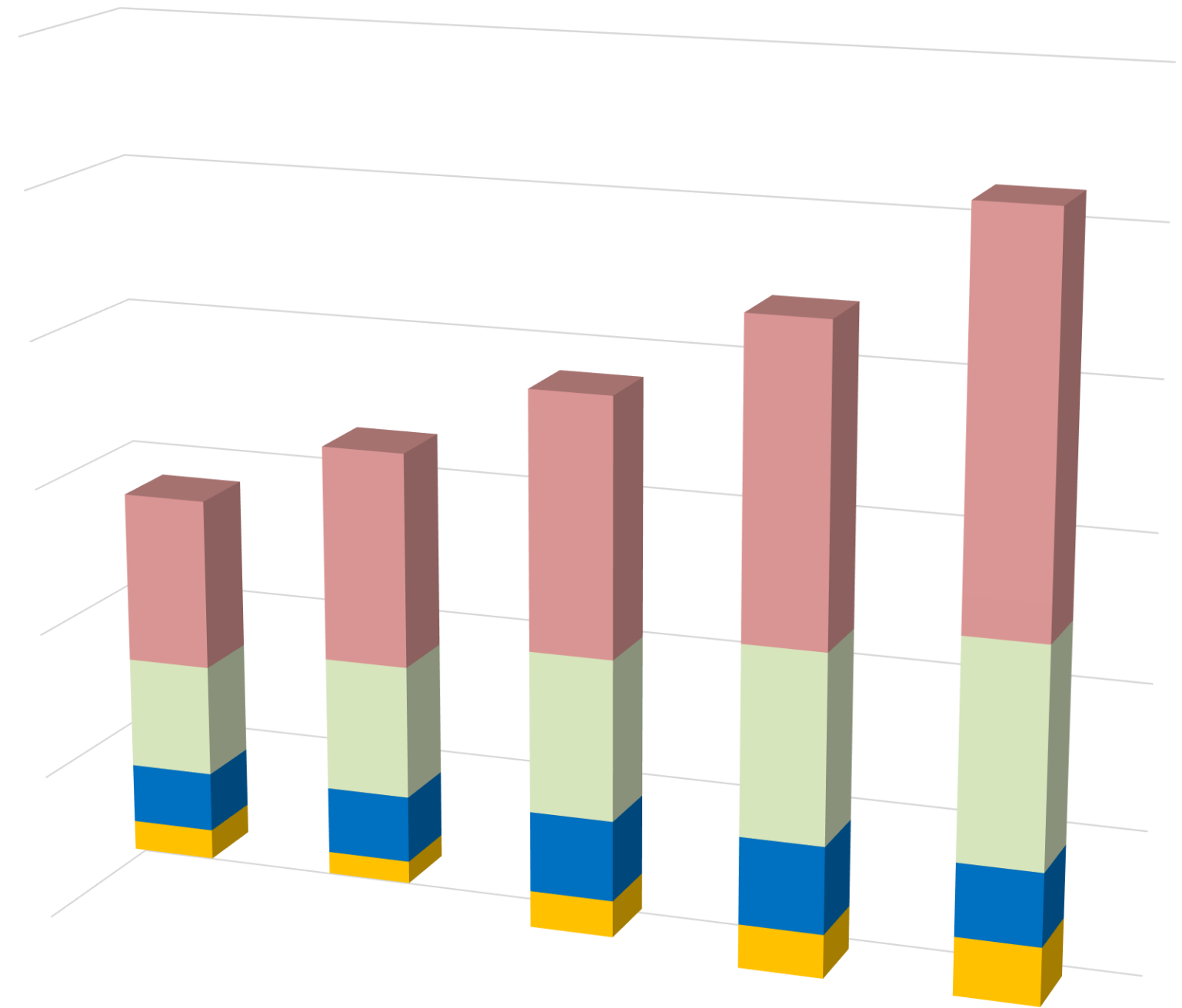
Other Businesses

- Sales and earnings at existing food and beverage stores such as “Gindaco Highball” and “CAFÉ ECLA” were increasing.
- Opened one CAFÉ ECLA location each in Kitaageo, Saitama prefecture and Nagaoka, Niigata prefecture. Earnings down due to store opening expenses.

(Million yen)

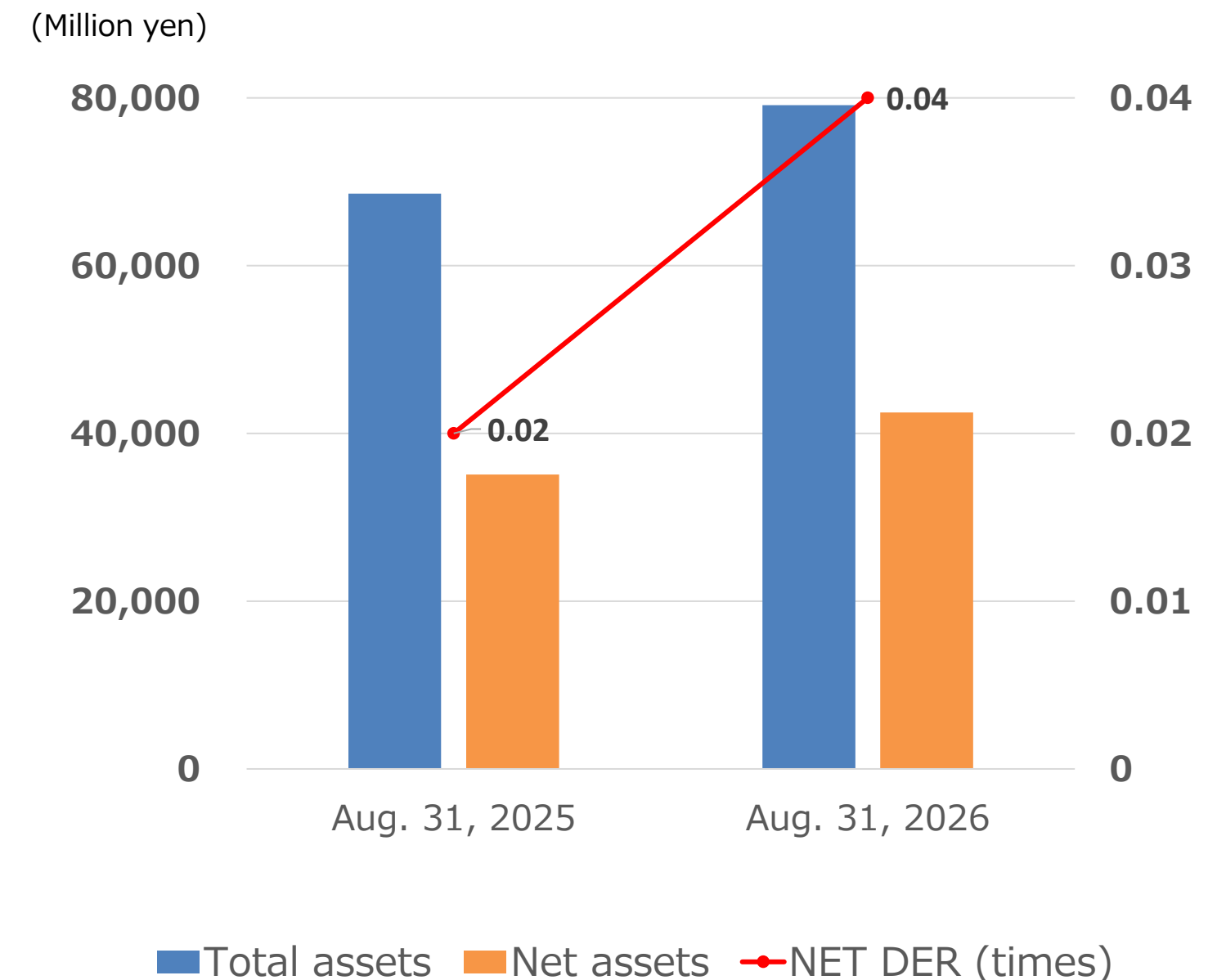
Item	FY8/2022		FY8/2023		FY8/2024		FY8/2025		FY8/2026	
	Result	Comp.	Result	Comp.	Result	Comp.	Result	Comp.	Result	Comp.
Net sales	894	-	1,459	-	863	-	879	-	923	-
Cost of sales	939	105.0%	1,410	96.7%	859	99.5%	800	91.0%	891	96.5%
Gross profit	(45)	-	48	3.3%	4	0.5%	79	9.0%	32	3.4%
SG&A expenses	27	3.0%	46	3.2%	41	4.8%	42	4.7%	88	9.5%
Operating profit	(73)	-	2	0.2%	(37)	-	165	4.3%	(55)	-

Balance Sheet and Cash Flows



Balance Sheet

(Million yen)			
Item	August 31, 2025	August 31, 2026	Change
Current assets	15,791	13,724	-2,067
Non-current assets	52,797	65,257	+12,460
Total assets	68,588	78,982	+10,394
Current liabilities	14,923	16,561	+1,638
Non-current liabilities	18,559	19,913	+1,354
Net assets	35,105	42,506	+7,401
Net interest-bearing debt	1,037	2,046	+1,009
Equity ratio	51.2%	53.8%	Up 2.6pt
Net DER (times)	0.02	0.04	Deteriorated 0.02pt
ROE	16.1%	16.4%	Up 0.3pt



Total assets increased 10.3 billion yen because of higher non-current assets resulting from continuation of many store openings and the acquisition of Standard.

The equity ratio increased because of the completion of conversions of unsecured convertible-bond-type bonds with share acquisition rights and higher retained earnings.

Cash Flows

Item	FY8/2025	FY8/2026	Change
Cash flows from operating activities	12,774	10,626	-2,148
Cash flows from investing activities	(8,292)	(12,564)	-4,271
(Free cash flows)	4,482	(1,938)	-6,420
Cash flows from financing activities	(791)	(2,207)	-1,416
Cash and cash equivalents at end of period	10,439	6,466	-3,973

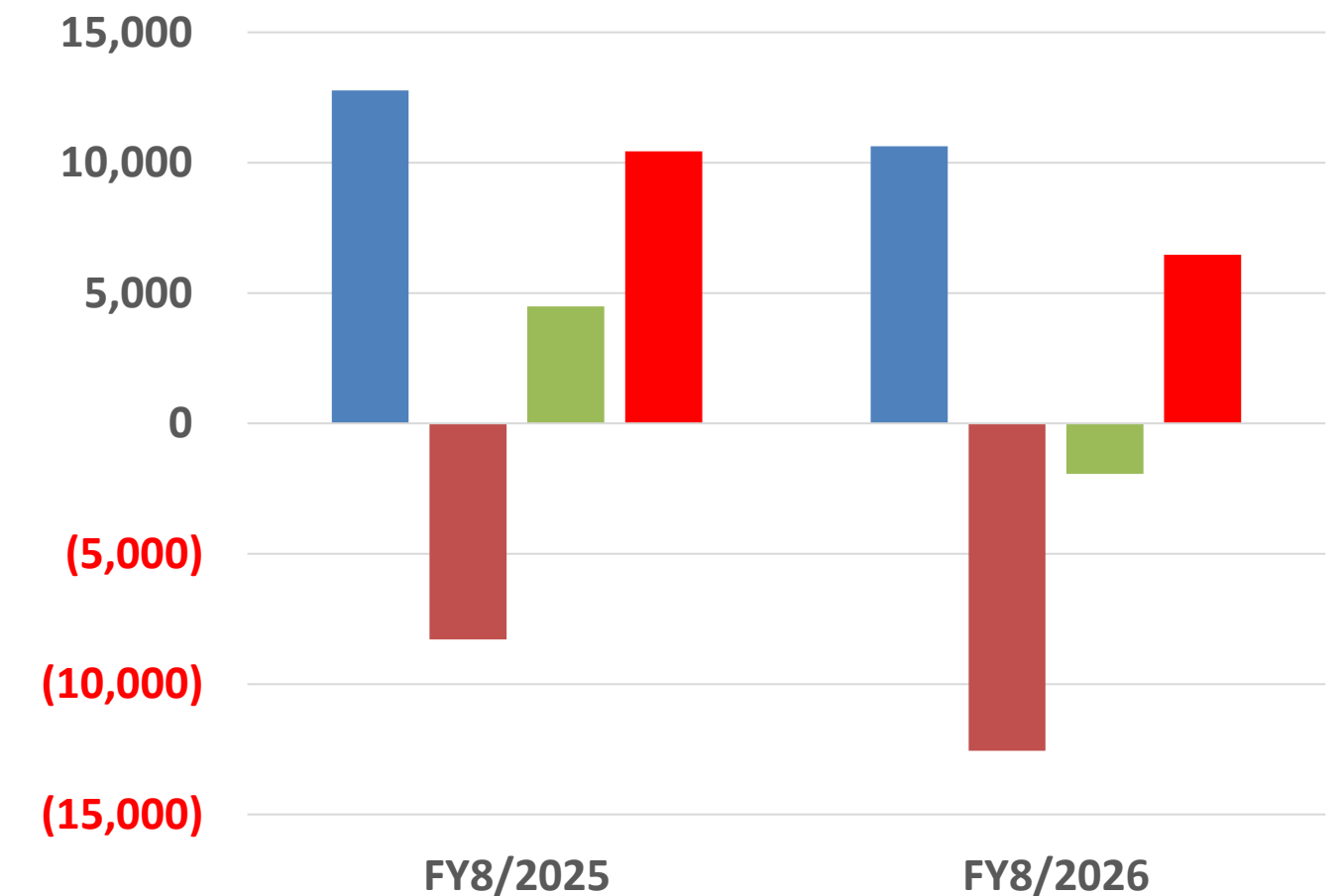
(Million yen)

■ CF from operating activities

■ CF from investing activities

■ Free cash flows

■ Cash and cash equivalents at end of period



Cash used in investing activities increased and free cash flows decreased mainly because of the Standard acquisition and the large number of store openings in Japan and other countries. Cash decreased partly due to cash used to reduce debt.

03

SECTION 03

FY8/2027 Consolidated Forecast

FY8/2027 Forecast

Consolidated Forecast

(Million yen)

Items	FY8/2026 Result	FY8/2027 Forecast	Vs. FY8/2026	
			Change	Ratio
Net sales	80,401	90,358	+9,957	12.4%
Operating profit	10,771	12,604	+1,833	17.0%
(Operating profit to net sales)	(13.4%)	(13.9%)		
Ordinary profit	11,003	12,322	+1,319	12.0%
(Ordinary profit to net sales)	(13.7%)	(13.6%)		
Profit attributable to owners of parent	6,346	7,142	+796	12.5%
(Profit to net sales)	(7.8%)	(7.9%)		
Net income per share (Yen)	76.31	80.95	+4.64	6.1%

FY8/2027 Forecast by Segment

Forecast by Segment

(Million yen)

Items	FY8/2026 Result	FY8/2027 Forecast	YoY Change
Net sales	80,401	90,358	+9,957
Karaoke	78,076	87,229	+9,153
Real Estate Management	1,910	2,171	+261
Other	923	1,542	+619
Adjustment	(509)	(584)	-75
Operating profit	10,771	12,604	+1,833
(Operating profit to net sales)	(13.4%)	(13.9%)	
Karaoke	12,030	13,239	+1,209
(Operating profit to net sales)	(15.4%)	(15.1%)	
Real Estate Management	219	393	+174
(Operating profit to net sales)	(11.5%)	(18.1%)	
Other	(55)	102	+157
(Operating profit to net sales)	-	(6.6%)	
Adjustment	(1,423)	(1,130)	+293

■ Karaoke Business

- Forecast existing store sales in Japan to increase 5% YoY
- Sales forecast includes the first full FY contribution of the 38 stores added in FY8/2026 and sales from new stores added/to be added in FY8/2027.
- Forecast includes Standard sales of 8,800 million yen and operating profit of 160 million yen (after goodwill amortization)
- Forecast sales of 1,400 million yen and operating profit of 230 million yen at Koshidaka Malaysia.

■ Real Estate Management

- Higher sales and earnings by leasing properties newly acquired

■ Other Business

- Higher sales and earnings from CAFÉ ECLA, Gindaco Highball and other food and beverage operations
- Higher sales due to opening of NeCoLabo Café

04

SECTION 04

Shareholder Return Policy

FY8/2027 Dividend Policy

Distributing earnings to shareholders is one of the highest priorities of Koshidaka Holdings. Our policy is to pay dividends consistently while taking steps for the medium/long-term growth of the value of our stock. By accomplishing the Entertainment Infrastructure Plan*1 and creating the next core drivers of growth, we are aiming for more growth of our businesses and the even more efficient use of capital.

The specific dividend amount will be determined year to year based on the need to reinvest funds in current and new businesses and for other purposes and plan for a medium-term steady increase in the dividend payout ratio.

- Plans to pay an interim dividend and a year-end dividend of 15 yen each for a total full-year dividend of 30 yen per share, which is an increase of 2 yen from the FY8/2026 year-end dividend.

Dividend per share/Payout ratio

(Yen)

	FY8/2022	FY8/2023	FY8/2024	FY8/2025	FY8/2026	FY8/2027 (forecast)
Interim	4.0	5.0	7.0	12.0	13.0	15.0
Year-end	4.0	7.0	11.0	12.0	15.0	15.0
Annual	8.0	12.0	18.0	24.0	28.0	30.0
Payout ratio	17.9%	13.8%	21.8%	37.5%	36.7%	37.1%

*1. The Entertainment Infrastructure Plan has the goal of accomplishing the medium-term corporate vision of “entertainment as infrastructure.”

Shareholder Benefit Program (Record Date: February 28/August 31)

Shares held	Length of shareholding	Gift coupon (Record date: February 28)	Gift coupon (Record date: August 31)	Gift coupon (Total)
At least 100	Under three years	2 coupons (2,000 yen)	2 coupons (2,000 yen)	4 coupons (4,000 yen)
	Three years or more	4 coupons (4,000 yen)	4 coupons (4,000 yen)	8 coupons (8,000 yen)
At least 400	Under three years	5 coupons (5,000 yen)	5 coupons (5,000 yen)	10 coupons (10,000 yen)
	Three years or more	10 coupons (10,000 yen)	10 coupons (10,000 yen)	20 coupons (20,000 yen)
1,000 or more	Under three years	10 coupons (10,000 yen)	10 coupons (10,000 yen)	20 coupons (20,000 yen)
	Three years or more	20 coupons (20,000 yen)	20 coupons (20,000 yen)	40 coupons (40,000 yen)

*More stores eligible for benefits

Shareholder gift coupons, which were previously valid only at Karaoke Manekineko and One-Kara (single-use room karaoke), can now also be used at CAFÉ ECLA, Karaoke shop JOYSOUND, Karaoke GLANZA and SKY “Ten-kuu” Shabu-shabu Sukiyaki Dining.

*More convenience for coupon use

Coupons will be distributed twice every year instead of once and will be valid for six months beginning with coupons distributed to shareholders of record on August 31, 2026.

05

SECTION 05

Strategies and Actions

EIP Final Stage ^{*1}

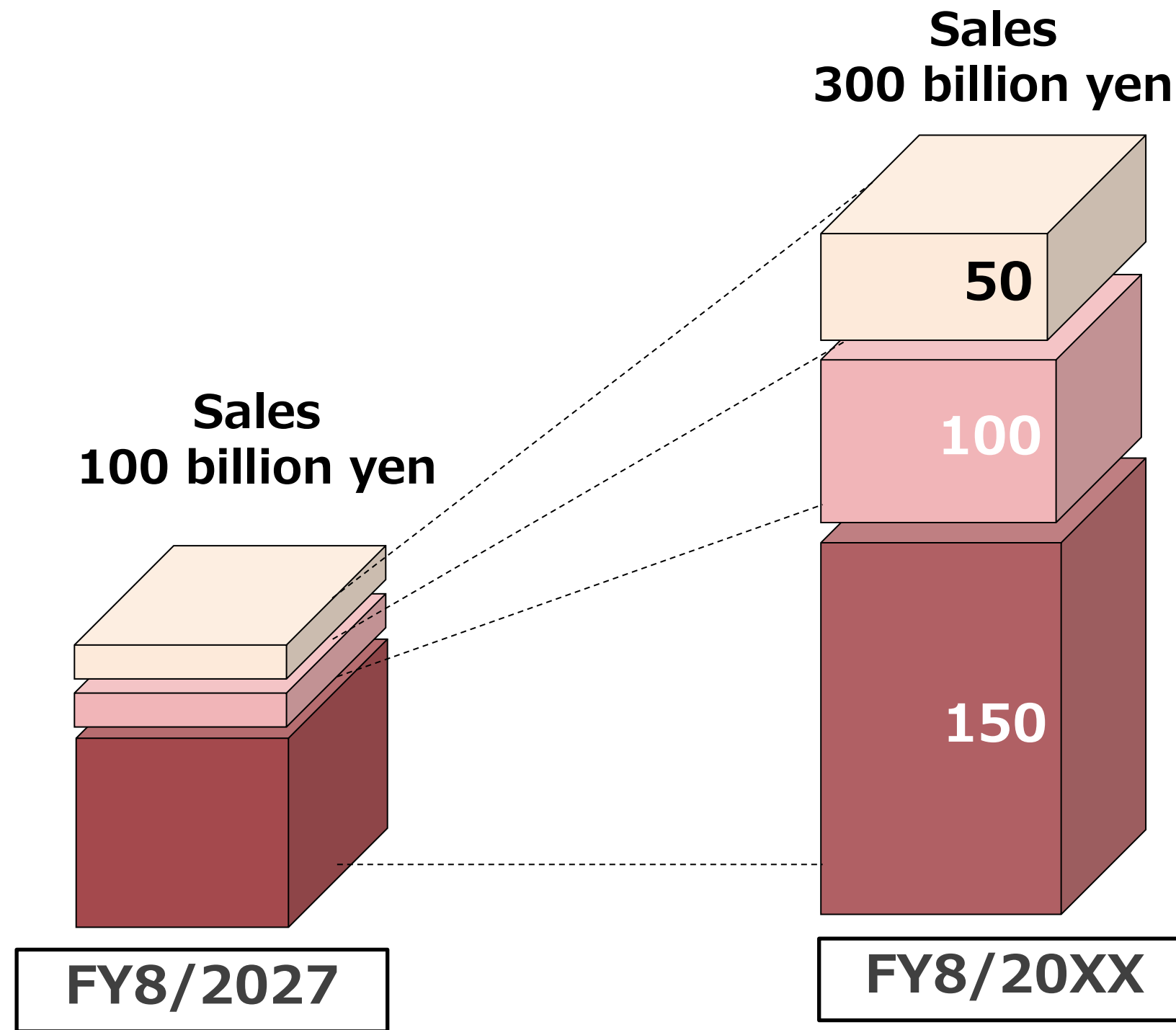
Close to achieving net sales of 100 billion yen and operating profit of 15 billion yen

➤ **Moving to the next stage (After EIP)**



*1 The Entertainment Infrastructure Plan has the goal of accomplishing the medium-term corporate vision of "entertainment as infrastructure."

Outline of After EIP: Final sales target is 300 billion yen



PER

Overseas Market

Karaoke in Japan

➡ **FY8/2027: A year to translate outline of After EIP into concrete plans**

Outline of After EIP

Karaoke in Japan

Overseas Market

PER

Outline of After EIP

Karaoke in Japan

Overseas Market

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Outline of After EIP

Karaoke in Japan

(1) Enhance the Value of Existing Stores

(2) Strategy for New Stores

(1) Enhance the Value of Existing Stores

- **Introduce an industry-first service**
Roll out the “Utaho” subscription plan nationwide
→ Building customer loyalty
- **Launch major promotions**
“47 Thank You” campaign → Attract more customers
- **Implement measures to encourage store visits**
Introduce self-service snack and alcoholic beverage bars
- **Enhance SNS strategies**
Utilizing influencer-driven PR, SEO, and Local SEO



self-service snack and alcoholic beverage bars

And more ...

(2) Strategy for New Stores : Manekineko

☛ Selective store openings

Shift the strategic focus towards “**solid store openings**” that are expected to generate early revenue.

Continue opening stores in prime shopping areas near railway stations and in the Kinki region

+

Step up store openings in suburban/roadside locations in regional markets

**Nationwide presence in all 47 prefectures
(current fiscal year plan)**

☛ Promote store relocations

Upgrade store facilities
Increase sales and customer traffic

An example of a store relocated in the previous fiscal year



Shizuoka Yahata store

Okegawanishi store

Pace of store openings

- Selectively open stores in prime shopping areas near railway stations based on clearly defined criteria
- Focus on store openings and relocations in suburban/roadside locations, where business is recovering
- Continue adding locations in areas with the potential for new stores of Japan’s 47 prefectures (Store openings decided in the two remaining prefectures: Tottori and Wakayama)

Strategy for new stores

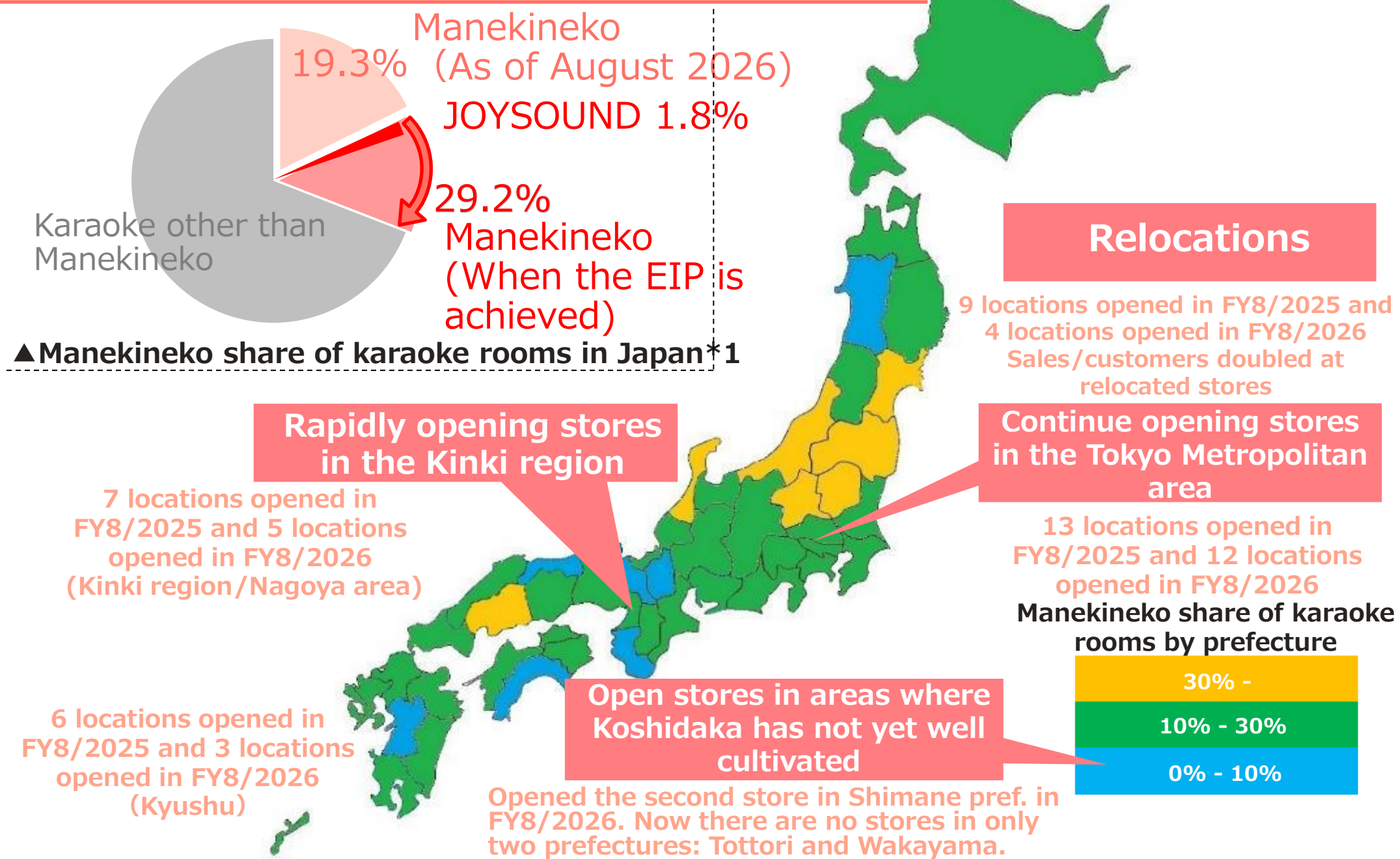
Selective store openings based on clearly defined criteria
(Prime shopping areas near railway stations in Tokyo, Nagoya, Osaka and regional cities)

Open stores in regions where there is enormous potential for growth
(Suburban roadside locations)

Relocation of existing stores for larger stores in prime locations

High-quality openings including M&A

Current (Aug. 2026) status in Karaoke Market in Japan

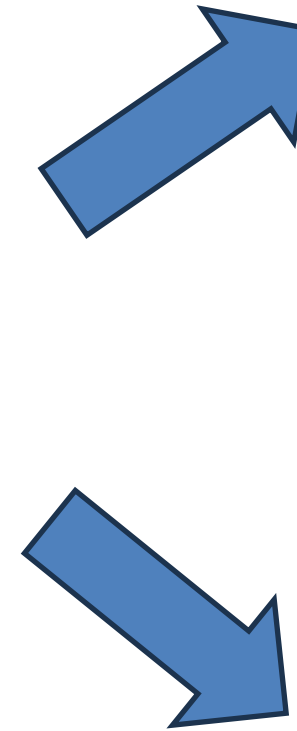


*1 Calculated based on the number of rooms as of August 31, 2026 (Koshidaka)/Karaoke White Paper as of March 31, 2025
Assumes no change in the total number of rooms (102,712 nationwide) even when the EIP is achieved.

(2) Strategy for New Stores : Standard Corp.

☛ Store rebranding

Convert stores to KARAOKE
GLANZA or Karaoke
Manekineko
Brands will be mutually
reexamined based on local
market characteristics



☛ Promote store renovations

Increase sales and customer traffic



(2) Strategy for New Stores

Multi brand strategy: Providing the ideal space and value for every customer segment



Outline of After EIP

Karaoke in Japan

Overseas Market

PER

Overseas Market

▶ Open stores in the U.S.

Planning to open first store in Los Angeles

Plans underway for second and third stores

→ Develop a new market in North America for “**Japanese-style private entertainment rooms.**”

▶ Continue opening stores in the Southeast Asia

Open stores in the Philippines: Expand into additional markets following Malaysia, Indonesia and Thailand

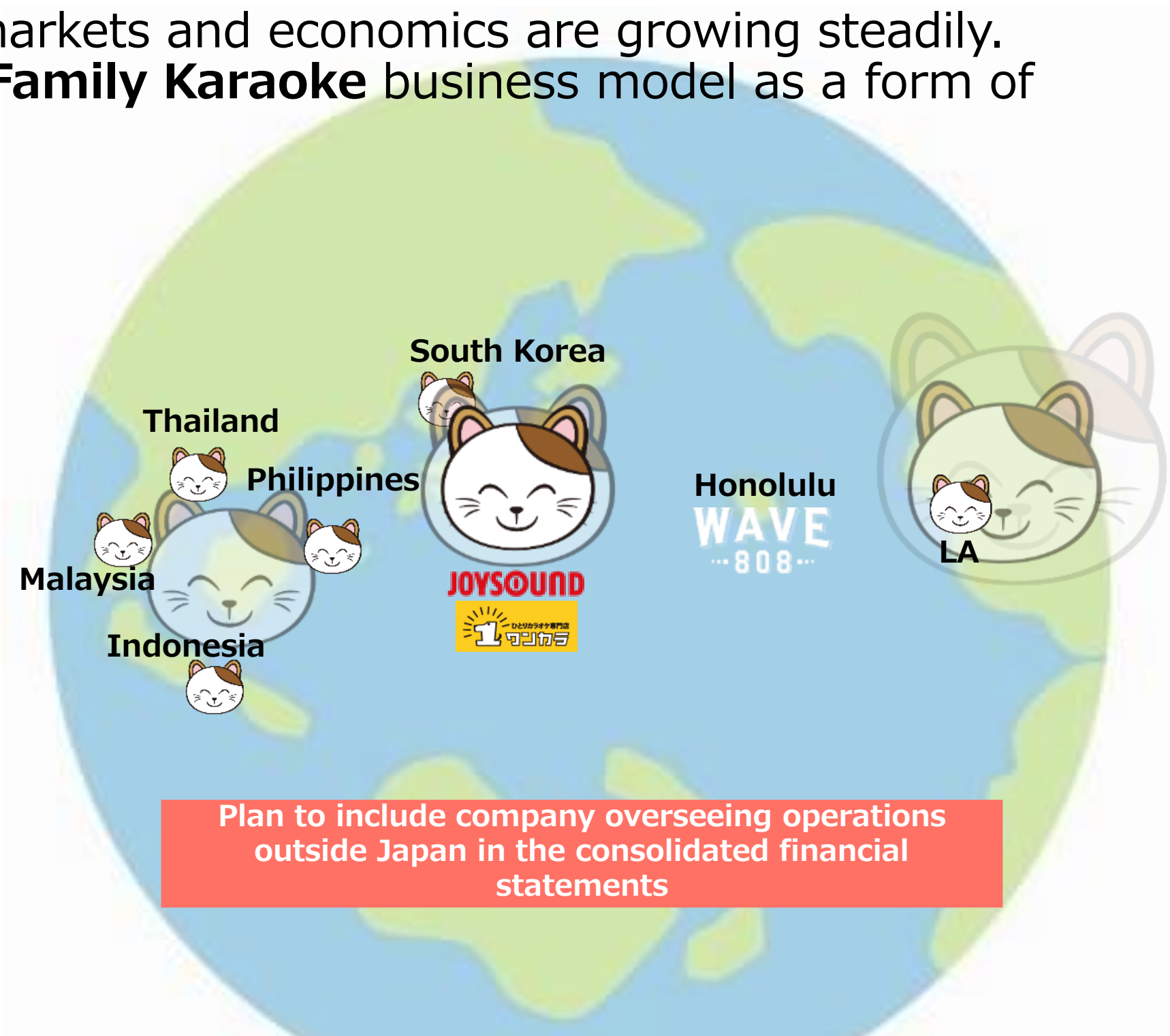
*Strengthen existing store profitability and establish a highly profitable business model that exceeds prior-year performance.

Overseas Market

Growth outside Japan: Faster SE Asia growth and start of U.S. planning

Continue to add locations in Southeast Asia, where markets and economics are growing steadily. In the economically mature U.S. market, export the **Family Karaoke** business model as a form of entertainment content.

	Nation-wise plan for number of stores					
	26/8	27/8	28/8	29/8	30/8	31/8
Overseas total	29	52	82	129	180	235
Malaysia	19	30	40	60	80	100
Thailand	4	9	15	25	35	45
Indonesia	3	8	16	25	35	45
Philippines	-	2	5	9	14	20
United States	-	3	6	10	16	25



Outline of After EIP

Karaoke in Japan

Overseas Market

PER

PER

Entertainment as infrastructure

Provide services for enjoying karaoke and a variety of other entertainment to

- Convert karaoke rooms into Private Entertainment Rooms (PER)
- Transform karaoke boxes into entertainment boxes



Matchmaking events



Live viewing events

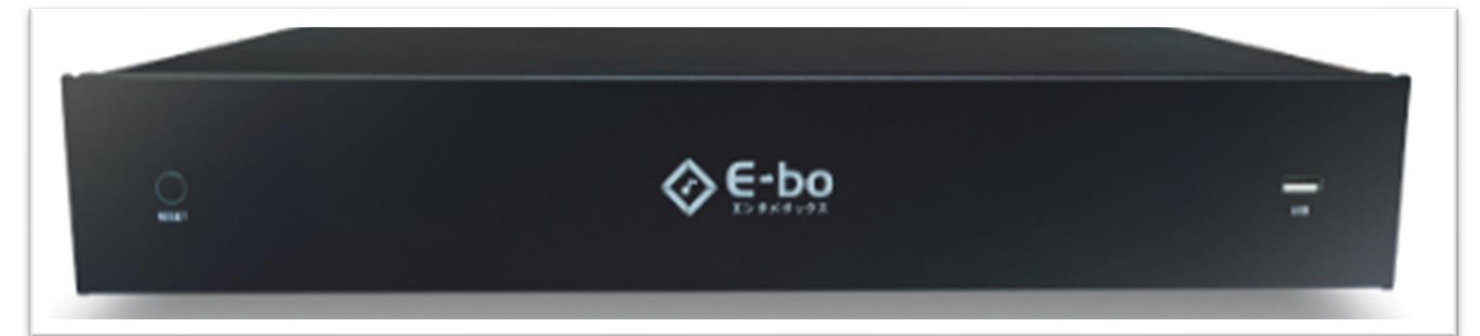


Collaborations campaigns



Darts and billiards

E-bo



"3つ"のコンテンツをこれ一つに!



MASMO Manekineko Smart Monitor

And more ...

PER

Entertainment as infrastructure

Further develop “E-bo” into a robust platform

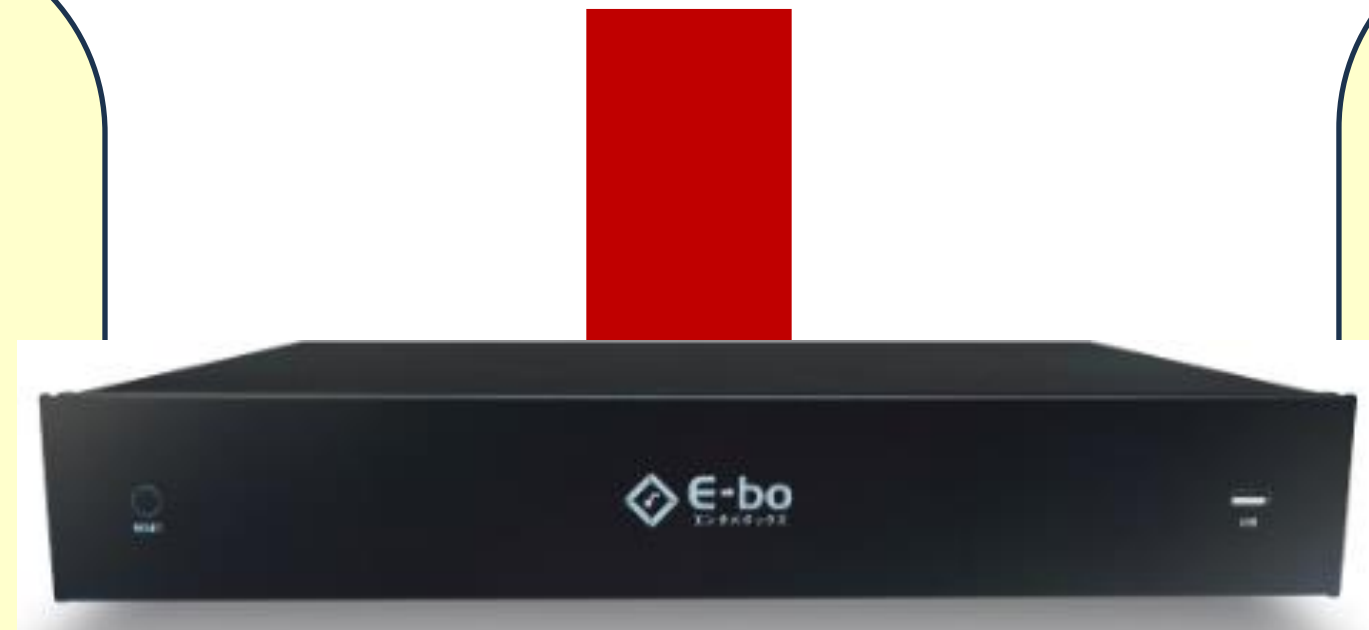
Operate stores with our own proprietary system

Exceptional sound
quality using
original recordings



Aim for a lineup of
100,000 songs

A powerful
differentiator going
forward



Upgrading all types
of content



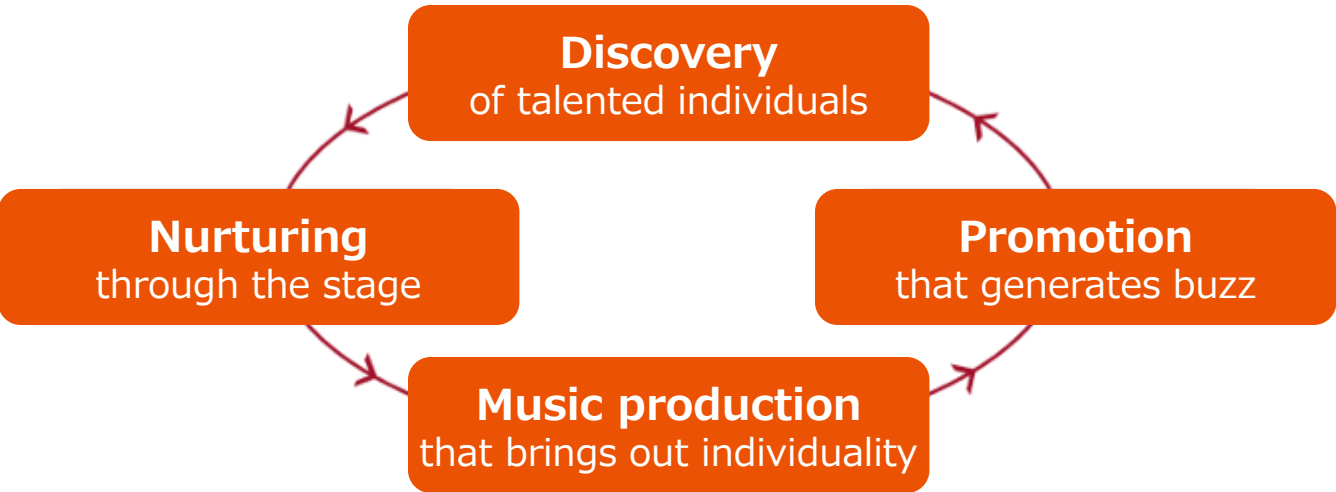
Provide a one-of-a-
kind entertainment
experience

PER

Entertainment as infrastructure

From a “place to sing” to a “place where dreams come true”

Full-scale launch of the new music label “Manekineko Music Entertainment”



Signed artists



Miina

Grand Prize Winner of the 2025 “Mane-Challe” audition hosted by Karaoke Manekineko

Released “Watashi ga Heroine Nara” on August 25, 2026

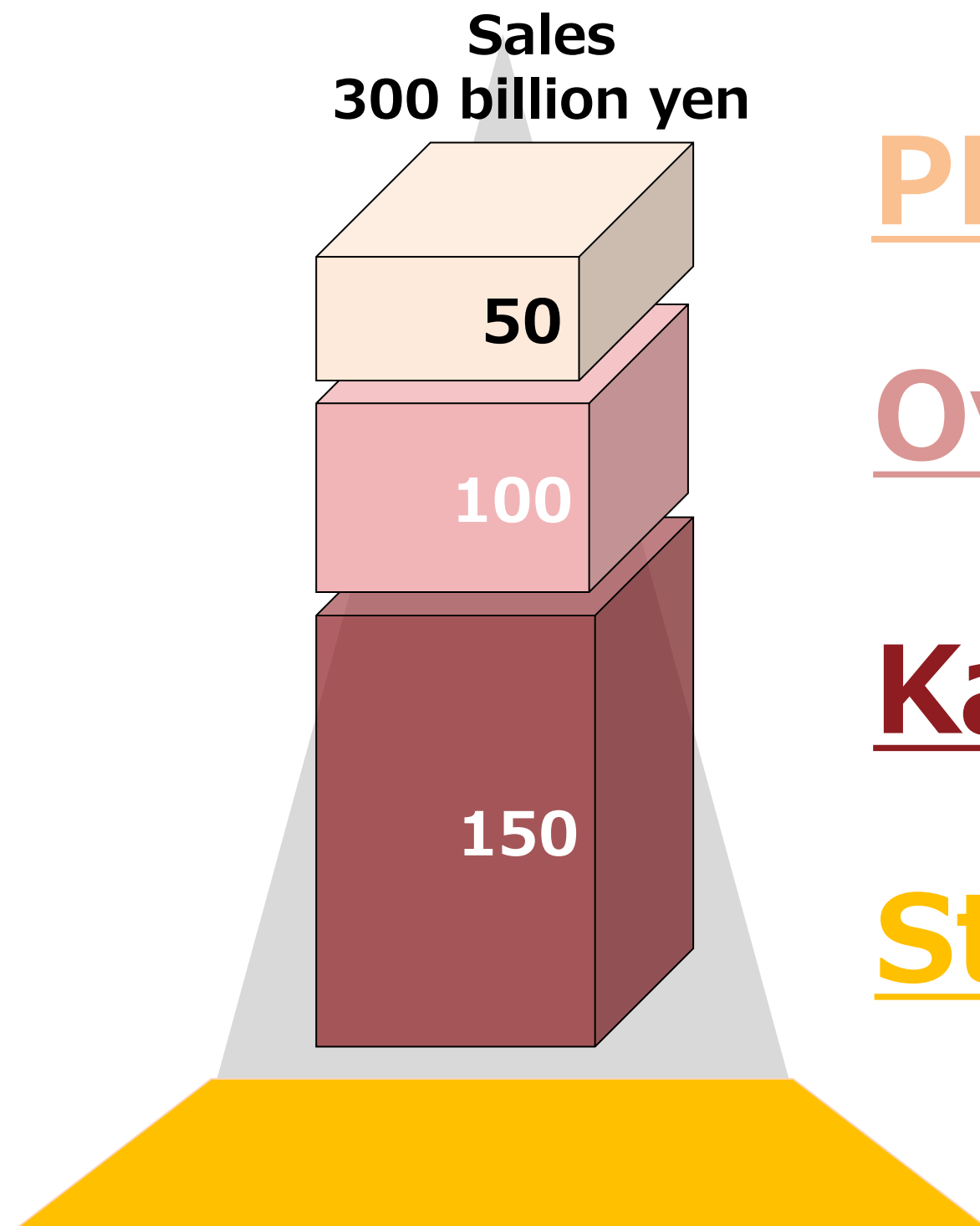


Kokone

Excellence Award Winner of the 2025 “Mane-Challe” audition hosted by Karaoke Manekineko

Released debut song “Dounika Shite” on August 25, 2026

Outline of After EIP: Final sales target is 300 billion yen



PER

Overseas Market

Karaoke in Japan

Strengthen Management Base

- ☛ Personnel system reforms
- ☛ Develop and appoint innovative talent



The Mission of Koshidaka Holdings

We will establish network of stores everywhere worldwide which provides with various types of entertainment services in order to enable people to enjoy their leisure time in the best possible way

KOSHIDAKA HOLDINGS Co., LTD.

(TSE Prime Market 2157)



The purpose of this presentation is to provide information about the Koshidaka Group based on results of operations for the fiscal year ended August 31, 2026. This is not a solicitation to purchase securities issued by Koshidaka Holdings.

This presentation is based on information as of October 16, 2026.

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