SUNNY SIDE UP GROUP Inc.

FY2025 Consolidated Financial Results

for the Fiscal Year Ended June 30, 2026

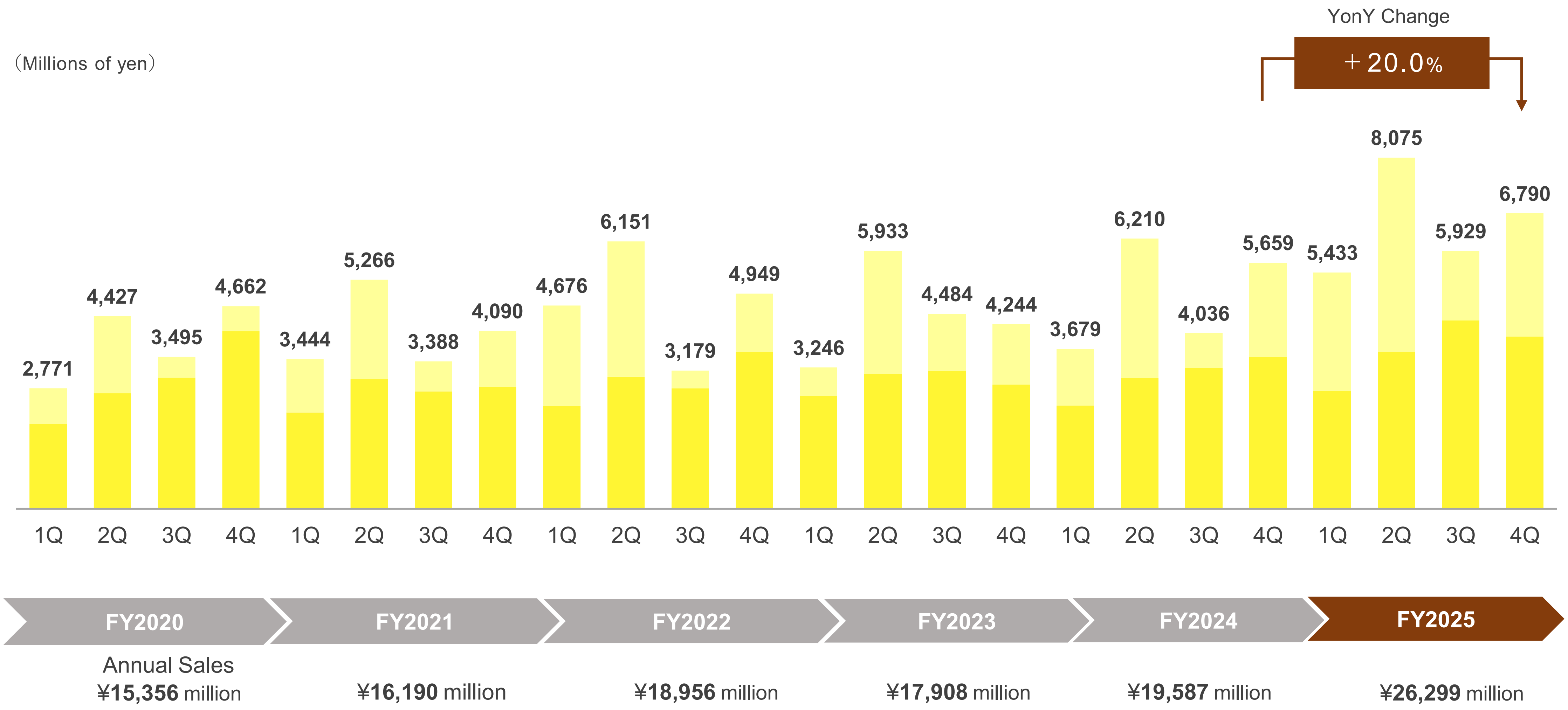
Consolidated Financial Results

for the Fiscal Year Ended June 30, 2026

(Millions of yen)

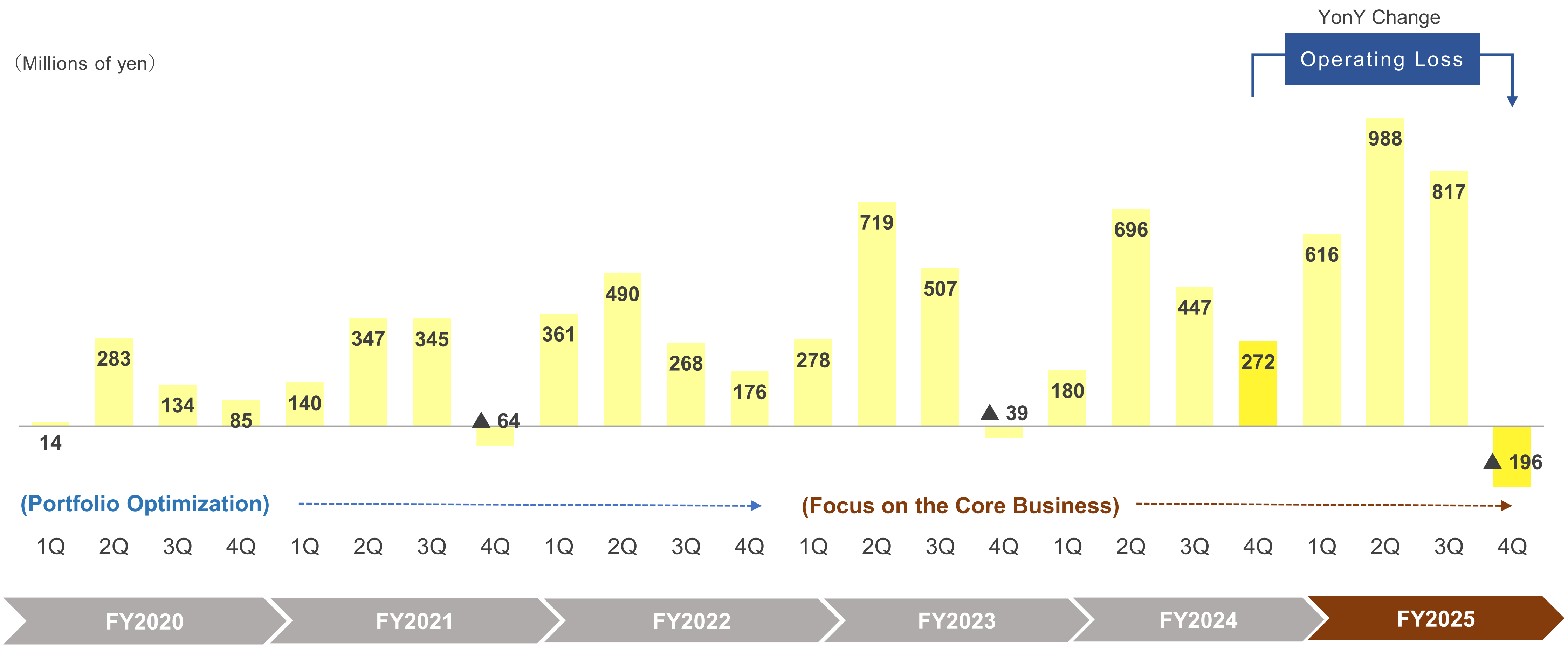
	FY2023	FY2024	FY2025	YonY Changes	FY2025 Full-year Forecasts	Percentage Variance from the Forecasts
Net Sales	17,908	19,587	26,229	＋33.9%	23,200	＋13.1%
Operating Profit (Operating Profit Margin)	1,465 (8.2%)	1,597 (8.2%)	2,225 (8.5%)	＋39.3% (＋0.3pt)	2,250 (9.7%)	▲1.1%
Ordinary Profit	1,501	1,635	2,220	＋35.7%	2,250	▲1.3%
Profit Attributable to Owners of Parent	795	948	▲369	—	1,280	—
Earnings per Share (¥)	¥53.30	¥63.58	¥25.05	—	¥86.76	—

Quarterly Sales



Note: The Company has applied the "Accounting Standard for Revenue Recognition" (ASBJ Statement No,29, March 31, 2020) and relevant ASBJ regulations from the beginning of the first three months of FY2021.

Quarterly Operating Profit



	FY2020	FY2021	FY2022	FY2023	FY2024	FY2025
Annual Operating Profit	**¥519** million	**¥767** million	**¥1,296** million	**¥1,465** million	**¥1,597** million	**¥2,225** million

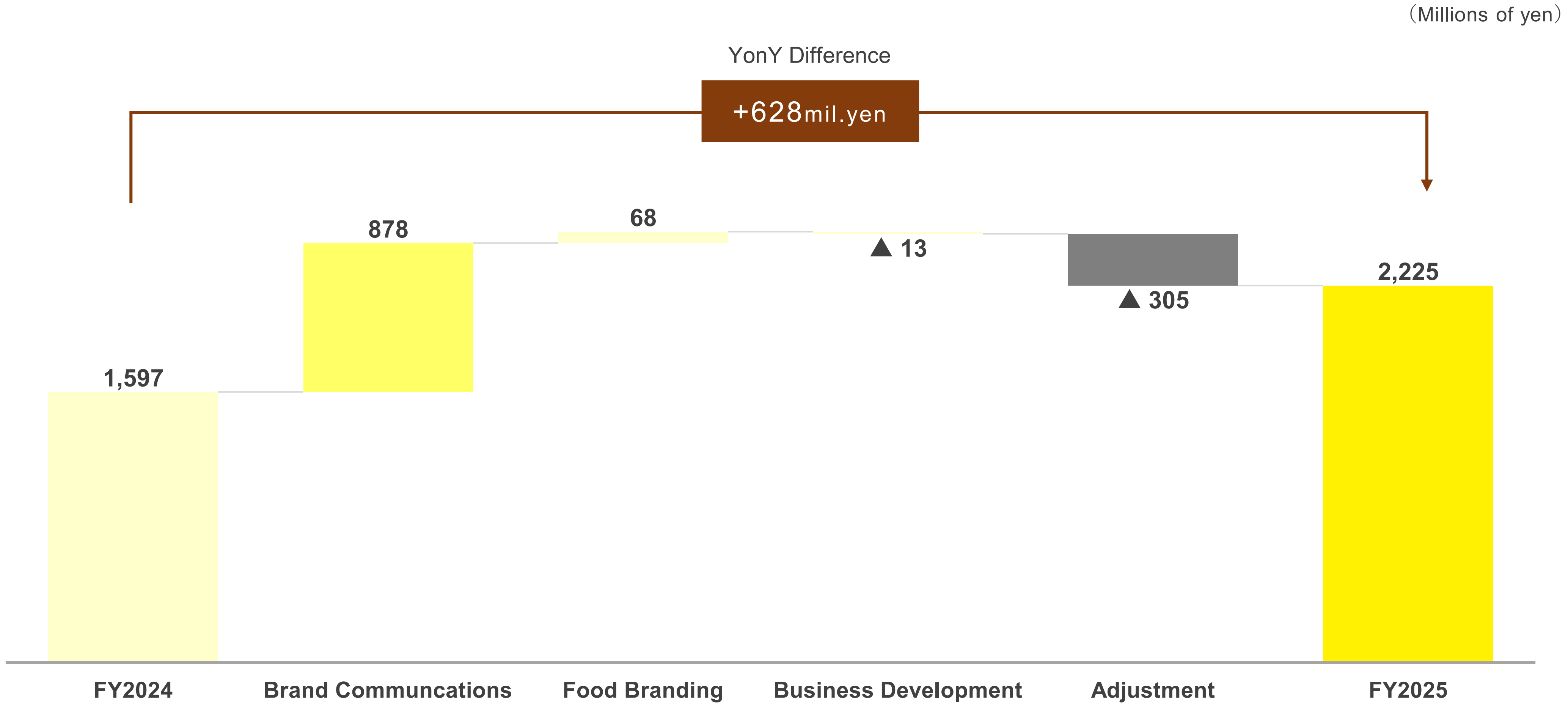
Note: The Company has changed its policy for recording the provision for bonuses, effective from the fiscal year ended June 30, 2025.
The provision is now leveled across each quarter during the planning phase and recorded considering the progress of quarterly performance.

Performance by Segment

(Millions of yen)

	Net Sales				Operating Profit (Operating profit margin)			
	FY2023	FY2024	FY2025	YonY Changes	FY2023	FY2024	FY2025	YonY Changes
Brand Communications	14,447	16,225	**22,072**	**＋36.0%**	2,532 (17.5%)	2,727 (16.8%)	**3,605 (16.3%)**	**＋32.2% (▲0.5pt)**
Food Branding	3,268	3,295	**3,634**	**＋10.3%**	116 (3.5%)	93 (2.8%)	**161 (4.4%)**	**＋73.6% (＋1.6pt)**
Business Development	192	66	**523**	**＋685.6%**	26 (13.9%)	16 (24.3%)	**2 (0.5%)**	**▲83.5% (▲23.8pt)**
Adjustment Amount	—	—	**—**	**—**	▲1,209	▲1,238	**▲1,544**	**—**

Change in Operating Profit

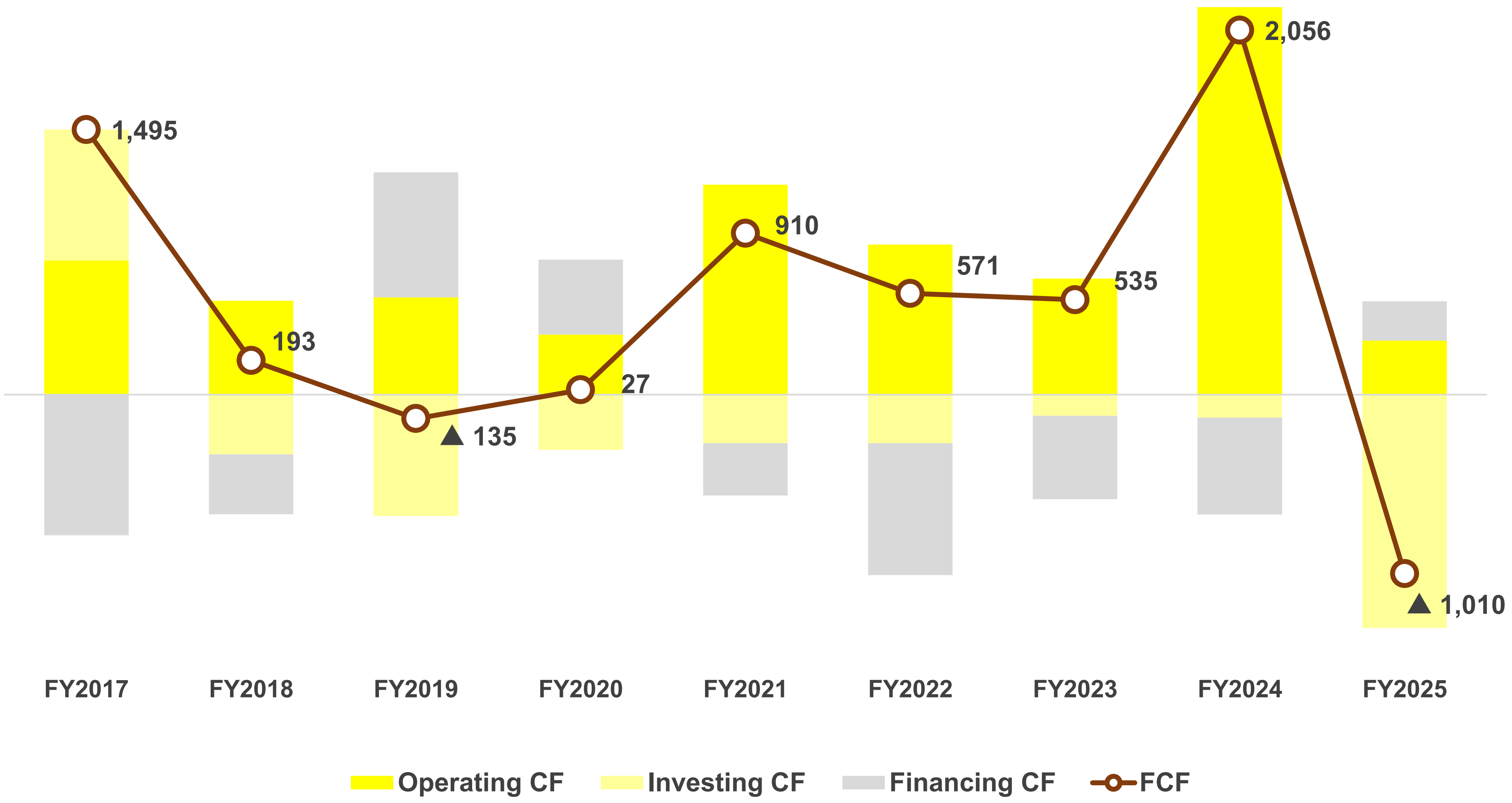


Consolidated Balance Sheet

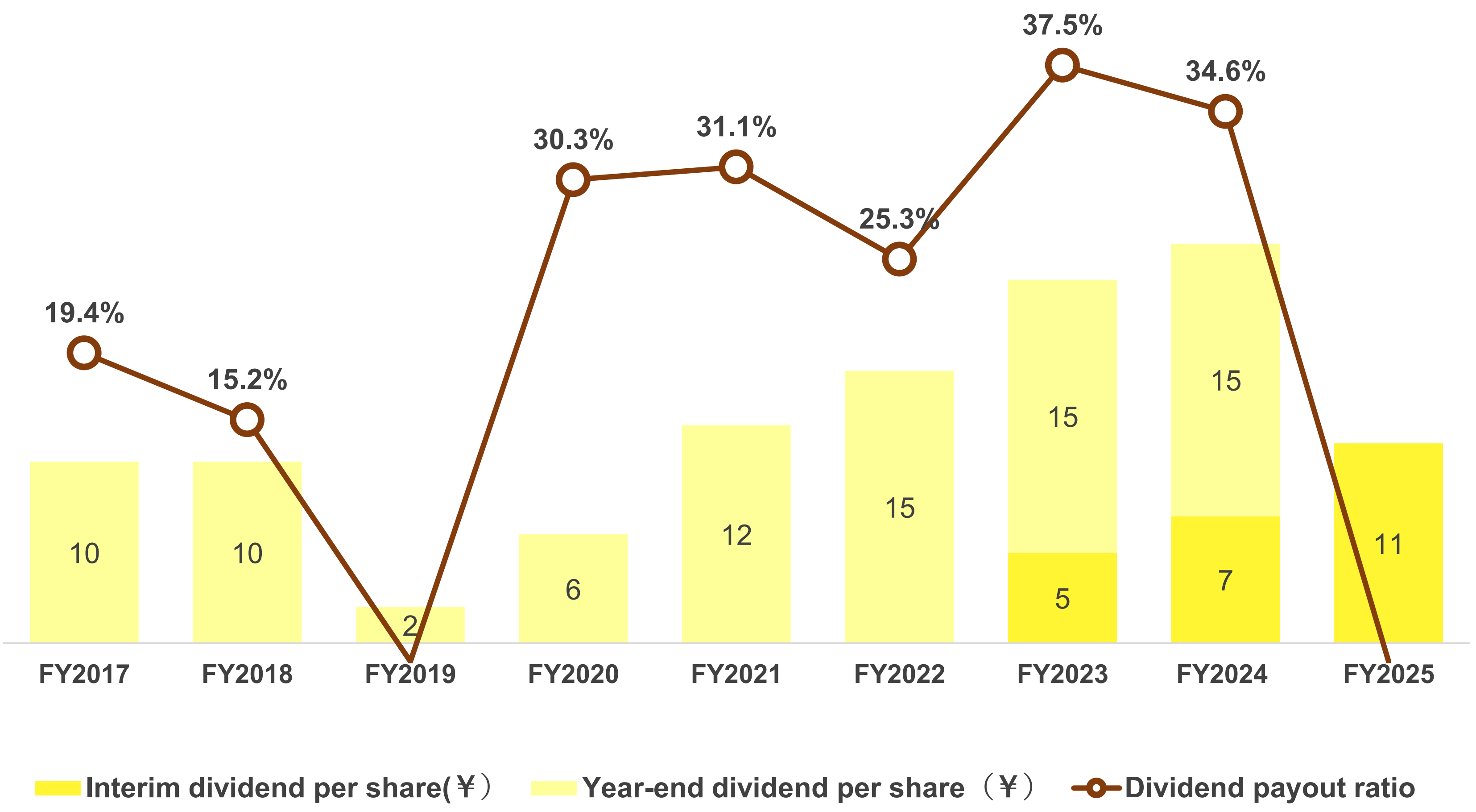
	As of June 30, 2024		As of June 30, 2025		As of June 30, 2026		
	Millions of yen	Percentage	Millions of yen	Percentage	Millions of yen	Percentage	Differences from the previous fiscal year
Current Assets	**6,549**	**77.3%**	**8,626**	**82.9%**	**8,369**	**80.4%**	**▲256**
Cash and deposits	3,185	37.6%	4,655	44.7%	3,906	37.5%	▲749
Account receivable –trade	2,494	29.4%	2,979	28.6%	3,896	37.4%	＋916
Costs on service contracts in progress	306	3.6%	486	4.7%	237	2.3%	▲249
Other	563	6.6%	504	4.8%	330	3.2%	▲174
Non-current Assets	**1,923**	**22.7%**	**1,783**	**17.1%**	**2,043**	**19.6%**	**＋260**
Goodwill	234	2.8%	193	1.9%	151	1.5%	▲41
Other	1,688	19.9%	1,590	15.3%	1,891	18.2%	＋301
Total Assets	**8,472**	**100.0%**	**10,409**	**100.0%**	**10,413**	**100.0%**	**＋3**
Total Liabilities	**4,336**	**51.2%**	**5,708**	**54.8%**	6,607	63.4%	＋898
Account payable-trade	1,515	17.9%	2,883	27.7%	1,423	13.7%	▲1,460
Debts	991	11.7%	787	7.6%	1,691	16.2%	＋903
Other	1,829	21.6%	2,037	19.6%	3,492	33.5%	＋1,455
Total Net assets	**4,136**	**48.8%**	**4,701**	**45.2%**	**3,806**	**36.6%**	**▲894**
Total Liabilities and Net Assets	**8,472**	**100.0%**	**10,409**	**100.0%**	**10,413**	**100.0%**	**＋3**

Cash Flows

（Millions of yen）



Trends in Annual Dividends and Dividend Payout Ratio



Business Segments

Business Segments

Brand Communications	SUNNY SIDE UP; KUM-NAMU ENTERTAINMENT; AIRSIDE; steady study	➢ Develop and provide communication services to widely convey the value of companies, organizations, products, and services. ➢ Handle PR strategy planning and execution, as well as product planning utilizing IP contents like characters and sales promotion. ➢ Acquired steady study Ltd. as a subsidiary in March 2020. ➢ Completed the absorption-type merger of three consolidated subsidiaries, with SUNNY SIDE UP Inc. as the surviving company, and integrated reporting segments in September 2023.
Food Branding	FLYPAN; SUNNY SIDE UP KOREA	➢ Handle branding, license management, and store operations (7 directly managed stores in Japan, 2 in South Korea) for the all-day dining restaurant "bills" in Japan and South Korea.
Business Development	TKG CONSULTING; Good&Co.; BILCOM	➢ Provide consulting services that contribute to solving social issues and strengthen collaboration with the Brand Communication business.

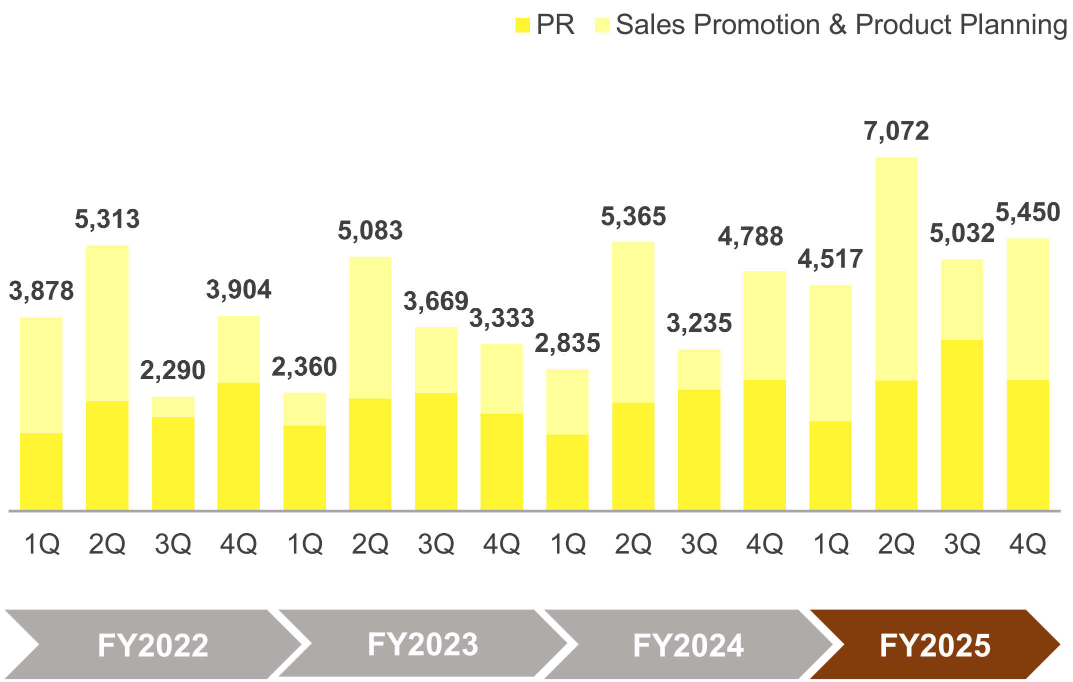
Brand Communications Quarterly Trends

Net Sales

4Q ¥ 5,450 million ／YTD ¥ 22,072 million

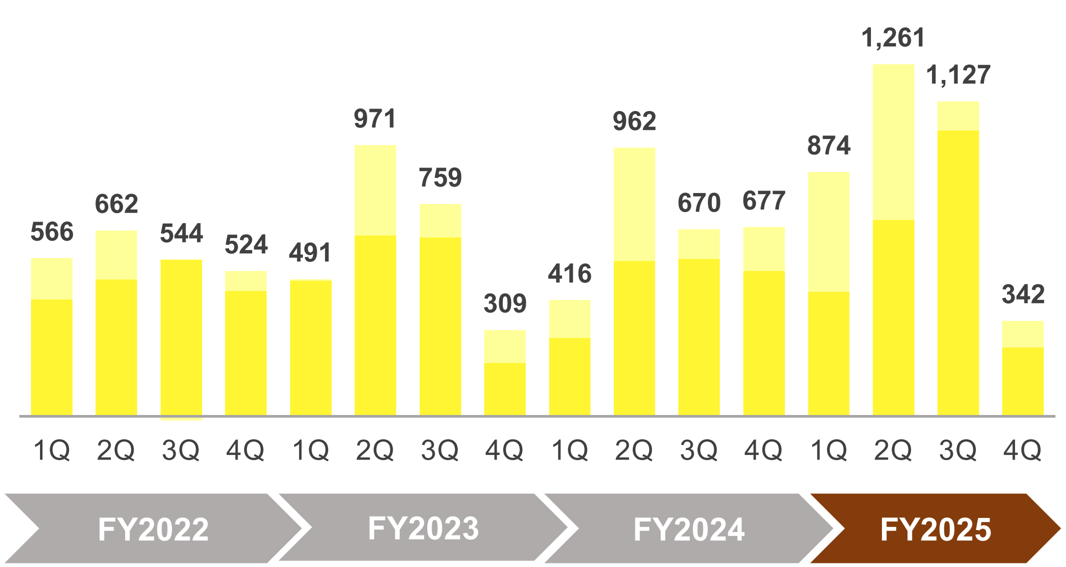
Operating Profit

4Q ¥ 342 million ／YTD ¥ 3,605 million



Annual Sales
¥15,385 million ¥14,447 million ¥16,225 million ¥22,072 million

(Millions of yen)



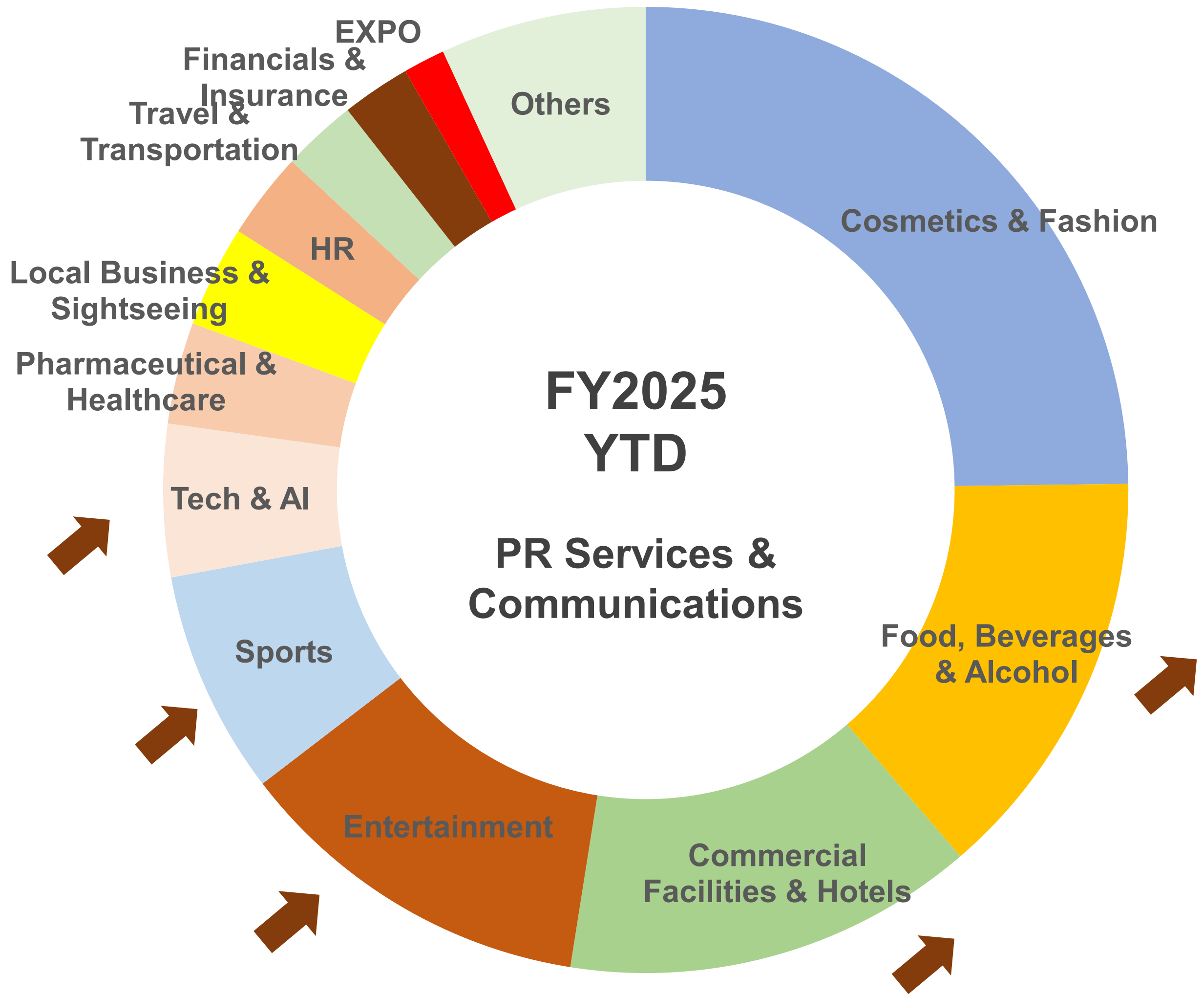
Annual Operating Profit
¥2,297 million ¥2,532 million ¥2,727 million ¥3,605 million

Brand Communications Quarterly Sales by Service

(Millions of Yen)

	FY2022				FY2023				FY2024				FY2025			
	1Q	2Q	3Q	4Q	1Q	2Q	3Q	4Q	1Q	2Q	3Q	4Q	1Q	2Q	3Q	4Q
Quarterly Sales																
PR	1,562	2,198	1,884	**2,562**	1,707	2,249	2,360	**1,945**	1,534	2,167	2,431	**2,621**	1,796	2,612	3,429	**2,619**
Product Planning & Sales Promotion	2,316	3,114	405	**1,341**	653	2,834	1,308	**1,388**	1,301	3,198	803	**2,167**	2,720	4,460	1,602	**2,830**
Total	3,878	5,313	2,290	**3,904**	2,360	5,083	3,669	**3,333**	2,835	5,365	3,235	**4,788**	4,517	7,072	5,032	**5,450**
YTD Sales																
PR	1,562	3,760	5,645	**8,207**	1,707	3,956	6,317	**8,263**	1,534	3,702	6,133	**8,755**	1,796	4,409	7,838	**10,458**
Product Planning & Sales Promotion	2,316	5,431	5,836	**7,178**	653	3,487	4,796	**6,184**	1,301	4,499	5,302	**7,470**	2,720	7,180	8,783	**11,614**
Total	3,878	9.191	11,481	**15,385**	2,360	7,444	11,113	**14,447**	2,835	8,201	11,436	**16,225**	4,517	11,589	16,622	**22,072**

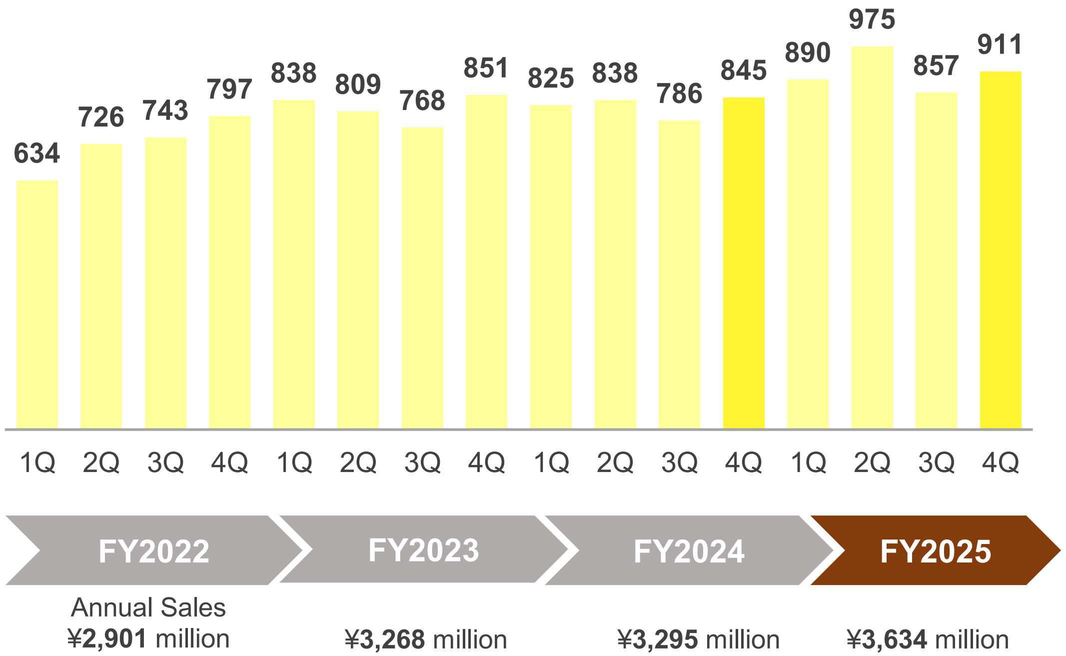
Brand Communications Sales by Industry



Food Branding Quarterly Trends

Net Sales

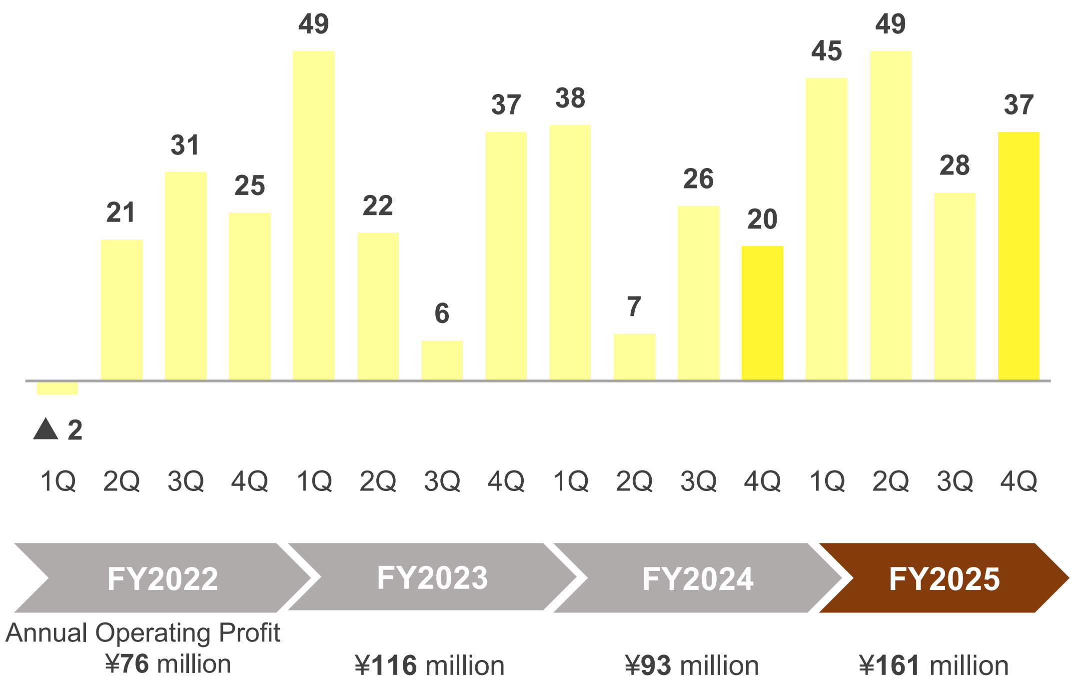
4Q ¥ **911** million ／YTD ¥ **3,634** million



Operating Profit

4Q ¥ **37** million ／YTD ¥ **161** million

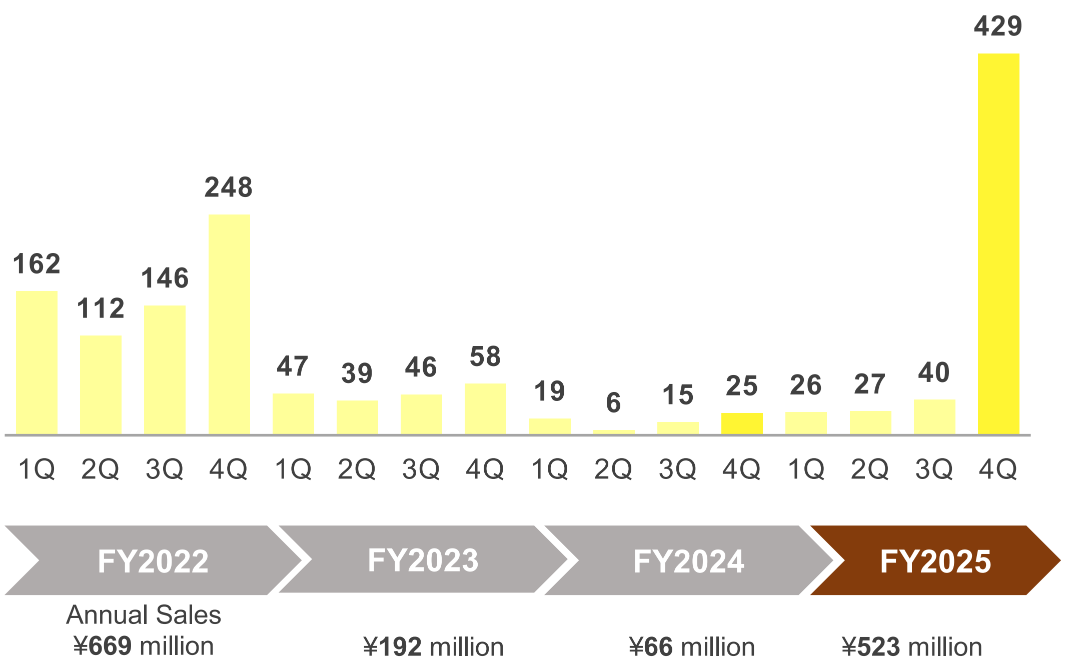
(Millions of yen)



Business Development Quarterly Trends

Net Sales

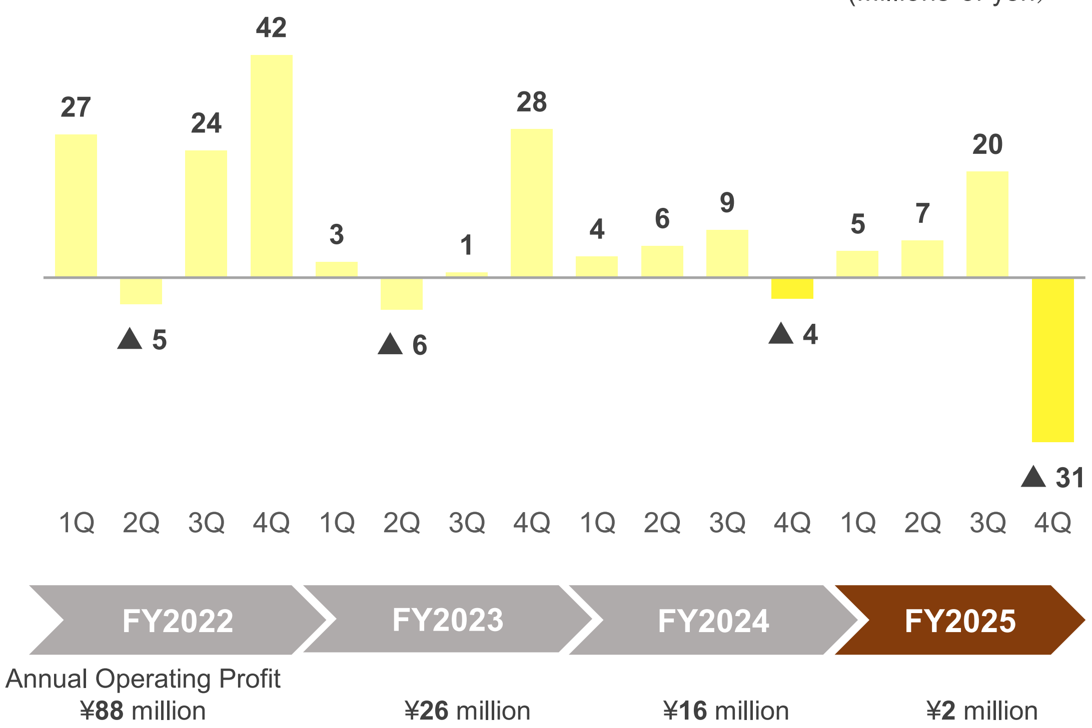
4Q ¥429 million ／YTD ¥523 million



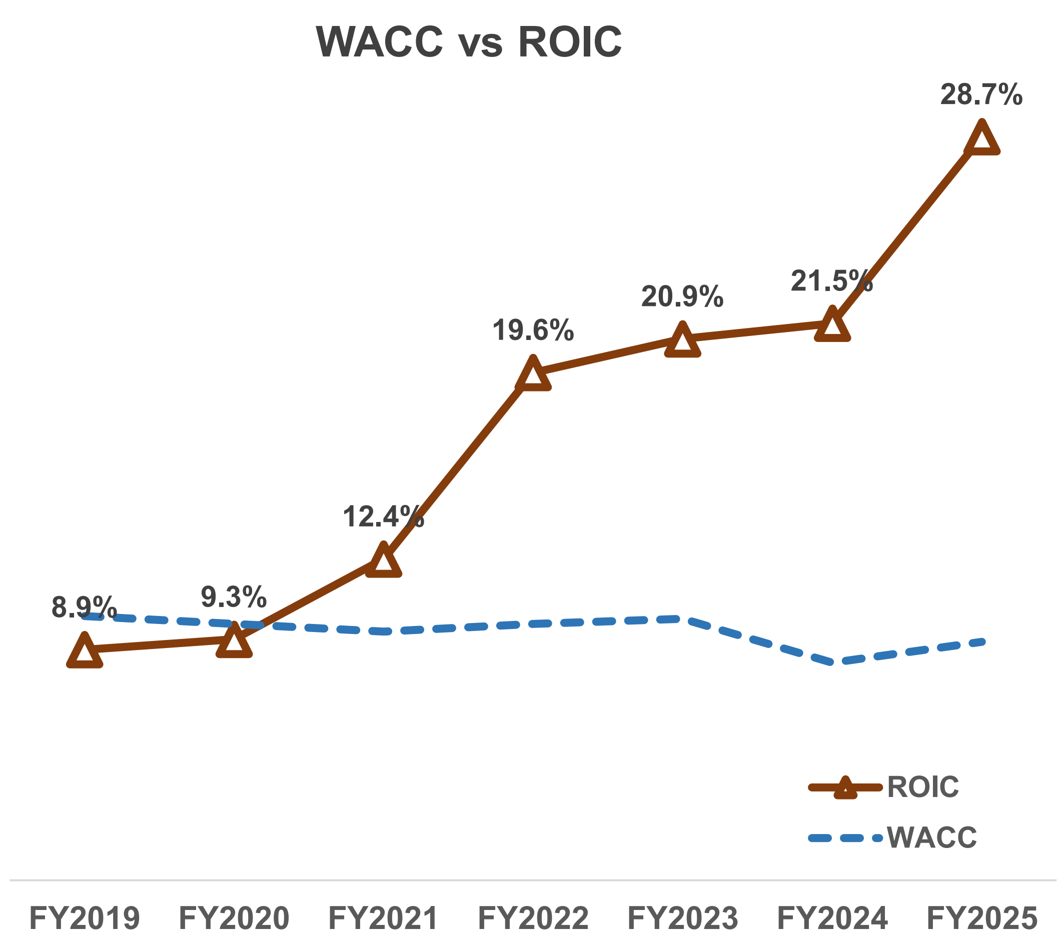
Operating Profit

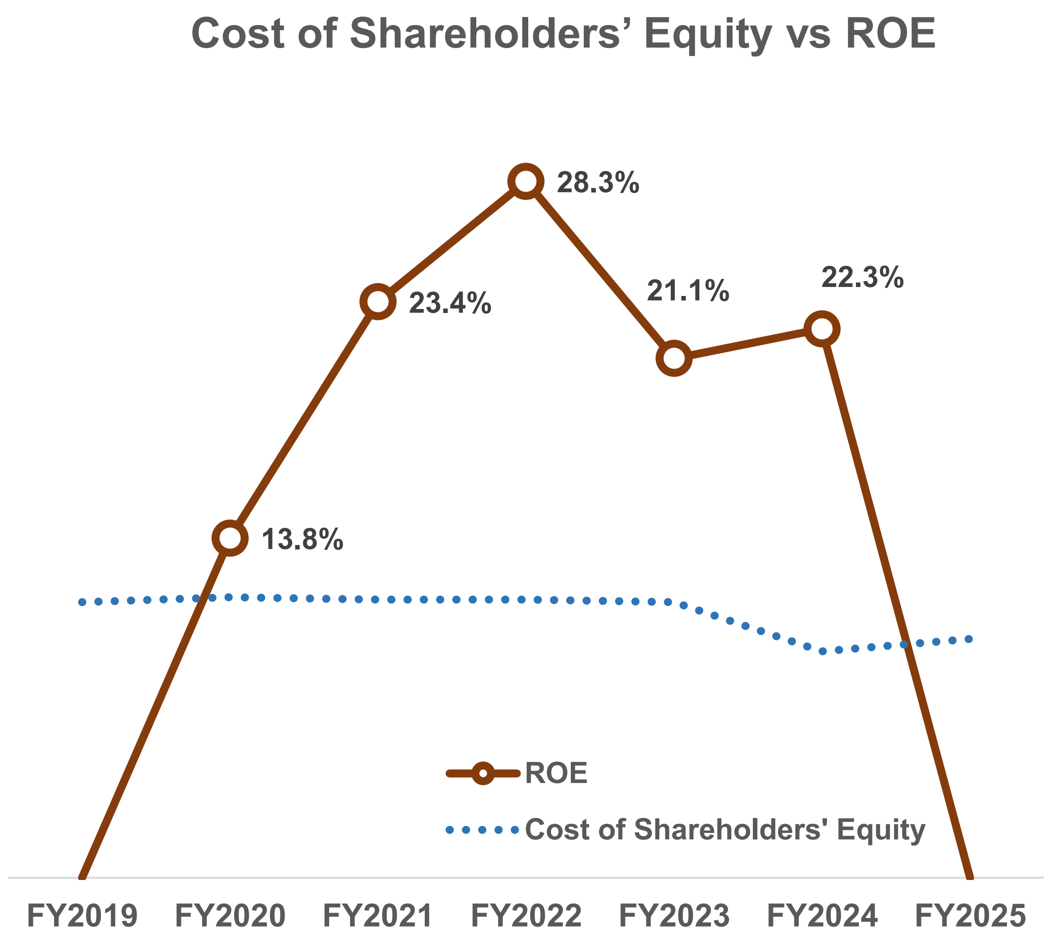
4Q ¥▲31 million ／YTD ¥2 million

(Millions of yen)



Cost of Equity vs. Return on Capital





Note: ROIC is calculated by dividing net operating profit after tax(NOPAT) by weighed average invested capital, consisting of debt and shareholders' equity.

11-year Consolidated Financial Highlights

（Millions of yen）

	FY2015	FY2016	FY2017	FY2018	FY2019	FY2020	FY2021	FY2022	FY2023	FY2024	FY2025
Sales and Profit											
Sales	13,393	13,891	13,537	14,627	14,094	15,356	16,190	18,956	17,908	19,587	**26,229**
Operating Profit	447	387	355	610	420	519	767	1,296	1,465	1,597	**2,225**
Ordinary Profit	236	494	365	718	275	666	1,284	1,335	1,501	1,635	**2,220**
Profit attribute to owners of parent	-216	304	380	493	-210	298	581	884	795	948	**-369**
Cash Flows											
Cash Flows from Operating Activities	24	352	757	529	549	339	1,185	846	655	2,186	**305**
Cash flows from Investing Activities	-159	-325	738	-336	-685	-311	-274	-274	-120	-129	**-1,316**
Free Cash Flows	-135	27	1,495	193	-135	27	910	571	535	2,056	**-1,010**
Cash Flows from Financing Activities	212	-92	-794	-338	705	423	-294	-744	-470	-547	**221**
Cash and Deposits	1,045	995	1,696	1,559	2,135	2,587	3,214	3,074	3,169	4,639	**3,890**
Consolidated Financial Position											
Total assets	5,773	5,706	5,327	5,788	5,462	7,163	7,548	8,595	8,472	10,409	**10,413**
Net assets	1,402	1,555	1,888	2,397	2,087	2,340	2,820	3,728	4,136	4,701	**3,806**
Debts	1,833	1,716	1,020	720	1,506	1,915	1,722	1,218	991	787	**1,691**
CAPEX and Depreciations											
Capital Expenditures	143	291	236	256	28	164	48	141	124	163	**79**
Depreciations (CF)	149	127	141	161	143	106	94	85	92	114	**141**

Note: The Company has applied the “Accounting Standard for Revenue Recognition” (ASBJ Statement No,29, March 31, 2020) and relevant ASBJ regulations from the beginning of the first three months of FY2021.

11-year Consolidated Financial Highlights

		FY2015	FY2016	FY2017	FY2018	FY2019	FY2020	FY2021	FY2022	FY2023	FY2024	FY2025
Share Information												
Total number of issued shares	Share	3,697,600	7,417,200	7,434,400	7,569,800	15,191,600	15,191,600	15,191,600	15,191,600	15,197,600	15,197,600	**15,197,600**
Dividends per share	¥	30	10	10	10	2	6	12	15	20	22	**11**
Payout ratio	%	-	24.1%	19.4%	15.2%	-	30.3%	31.1%	25.3%	37.5%	34.6%	**-**
Performance per Share						*	*					
EPS	¥	-60.43	41.57	25.85	33.42	-13.97	19.83	38.58	59.28	53.30	63.58	**-25.05**
BPS	¥	343.55	198.20	120.72	153.13	135.17	151.30	178.92	238.78	266.20	304.55	**252.64**
Financial Indicators												
Operating profit ratio	%	3.3%	2.8%	2.6%	4.2%	3.0%	3.4%	4.7%	6.8%	8.2%	8.2%	**8.5%**
ROE	%	-	22.4%	23.5%	24.2%	-	13.8%	23.4%	28.3%	21.1%	22.3%	**-**
ROA	%	4.3%	8.6%	6.6%	12.9%	4.9%	10.6%	17.5%	16.5%	17.6%	17.3%	**21.3%**
Equity ratio	%	21.8%	25.5%	33.4%	39.7%	37.3%	31.8%	35.7%	41.4%	46.9%	43.7%	**35.9%**
D/E Ratio	Time	1.5	1.2	0.6	0.3	0.7	0.8	0.6	0.3	0.2	0.2	**0.4**
Employees												
Number of employees	Person	260	273	358	382	354	334	376	347	360	403	**509**

Notes: 1. The Company has applied the “Accounting Standard for Revenue Recognition” (ASBJ Statement No,29, March 31, 2020) and relevant ASBJ regulations from the beginning of the first three months of FY2021.
2. On May 30, 2017, the Company conducted a 2-for-1 common stock split.
3. On July 11, 2019, the Company conducted a 2-for-1 common stock split.

11-year Performance by Segment

（Millions of yen）

	FY2015	FY2016	FY2017	FY2018	FY2019		FY’2020	FY2021	FY2022	FY2023	FY2024	FY2025	
Net Sales						Retrospective application	Business Segments until FY2022						
Communications①	5,429	5,715	6,194	7,434	8,158	5,818	9,119	7,744	8,207				**Brand Communications** Marketing &
Sports②	1,068	1,302	1,278	1,366	1,080					14,447	16,225	**22,072**	Communications①
SP・MD③	3,531	2,588	1,451	1,234	1,389	4,984	3,644	5,489	7,178				Sales Activation②
“bills”	3,120	4,100	4,421	4,241	3,259	3,259	2,355	2,359	2,901	3,268	3,295	**3,634**	Food Branding
Business Development	244	184	191	351	205	31	236	596	669	192	66	**523**	Business Development
Total	**13,393**	**13,891**	**13,537**	**14,627**	**14,094**	**14,094**	**15,356**	**16,190**	**18,956**	**17,908**	**19,587**	**26,229**	Total
【Subtotal】①+②+③	10,029	9,606	8,924	10,035	10,629	10,803	12,764	13,234	15,385	14,447	16,225	**22,072**	【Subtotal】①+②
Operating Profit						Retrospective application	Business Segments until FY2022						
Communications①	666	595	715	996	1,162	968	1,284	1,954	1,917				**Brand Communications** Marketing &
Sports②	140	172	178	237	288					2,532	**2,727**	**3,605**	Communications①
SP・MD③	294	34	-150	2	2	514	310	344	380				Sales Activation②
“bills”	28	126	166	66	-210	-210	-293	-366	76	116	93	**161**	Food Branding
Business Development	-71	-25	40	59	-4	-40	110	-82	88	26	16	**2**	Business Development
Adjustment Amount	-611	-515	-594	-753	-817	-810	-892	-1,082	-1,166	-1,209	-1,238	**-1,544**	Adjustment Amount
Total	**447**	**387**	**355**	**610**	**420**	**420**	**519**	**767**	**1,296**	**1,465**	**1,597**	**2,225**	Total
【Subtotal】①+②+③	1,101	802	743	1,237	1,452	1,482	1,595	2,299	2,297	2,532	2,727	**3,605**	【Subtotal】①+②

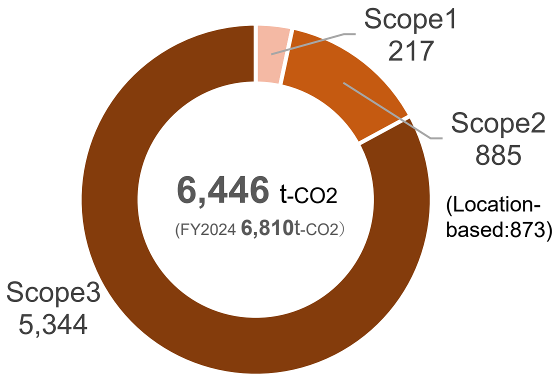
Note: The Company has applied the “Accounting Standard for Revenue Recognition” (ASBJ Statement No,29, March 31, 2020) and relevant ASBJ regulations from the beginning of the first three months of FY2021.

Corporate Governance／Sustainability

	Unit	FY2021	FY2022	FY2023	FY2024	FY2025
Board Composition						
Total Number	Person	6	6	6	**6**	**6**
Number of Male Directors	Person	4	3	3	**3**	**3**
Number of Female Directors	Person	2	3	3	**3**	**3**
Ratio of Female Directors	%	33.3	50.0	50.0	**50.0**	**50.0**
Number of Directors (excl. Outside Directors)	Person	3	3	3	**3**	**3**
Number of Outside Directors	Person	3	3	3	**3**	**3**
Ratio of Outside Directors	%	50.0	50.0	50.0	**50.0**	**50.0**
Board Meetings						
Frequency of Board Meetings	Time	20	20	20	**18**	**26**
Attendance Rate of Directors (excl. Outside Directors)	%	100.0	100.0	100.0	**100.0**	**100.0**
Attendance Rate of Outside Directors	%	100.0	100.0	100.0	**100.0**	**100.0**
Audit and Supervisory Committee Meetings						
Frequency of Audit and Supervisory Committee Meetings	Time	22	18	20	**18**	**17**
Attendance Rate of Audit and Supervisory Committee	%	100.0	100.0	100.0	**100.0**	**100.0**
D&I Initiatives, focusing on Women's Advancement						
Ratio of Female Employees in Management Position	%	-	44.7	44.4	**44.3**	**47.4**
Ratio of Female Employees	%	-	62.8	61.9	**62.0**	**60.5**
Paternity Leave Acquisition Rate	%	-	100.0	0.0	**28.6**	**100.0**
Gender Pay Gap (for All Employees)	%	-	76.6	79.7	**81.0**	**82.3**

Greenhouse Gas Emission

（Unit：t-CO2）



Scope3 by Category	5,344
1. Purchased Goods and Services	2,906
2. Capital Goods	1,157
3. Fuel- and Energy-Related Activities	208
4. Upstream Transportation and Distribution	355
5. Waste Generated in Operations	12
6. Business Travel	582
7. Employee Commuting	116
8 Upstream Leased Assets	7.3

Good Vibes. Good Future.

たのしいさわぎで明日の希望をつくる

The forward-looking statements, including earning forecasts, contained in these materials are based on information currently available to the Company and on certain assumptions deemed to be reasonable. Consequently, any statements herein do not constitute assurances regarding actual results by the Company. Actual business and other results may differ substantially due to various factors.

Corporate Analysis and Administrative Team, Group Business Administrative Dept.

SUNNY SIDE UP GROUP Inc.

https://www.ssu.co.jp/ir/ mail : keiki©ssu.co.jp