



3. Consolidated Financial Results Forecast for the Fiscal Year Ending February 28, 2025(March 1, 2024 to February 28, 2025)

(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	371,500	7.9	61,800	11.0	63,300	9.5	43,200	8.0	174.46

(Note) Revision to the financial results forecast announced most recently: None

\* Notes:

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

Newly included: 4 (Company name: )  
 Excluded: - (Company name: )

(2) Adoption of accounting treatment specific to the preparation of quarterly consolidated financial statements: Yes

(3) Changes in accounting policies, changes in accounting estimates, and restatement

1) Changes in accounting policies due to revisions to accounting standards and other regulations: None

2) Changes in accounting policies due to other reasons: None

3) Changes in accounting estimates: None

4) Restatement: None

(4) Number of issued shares (common shares)

1) Total number of issued shares at the end of the period (including treasury shares):

November 30, 2024: 247,618,938 shares

February 29, 2024: 247,618,938 shares

2) Number of treasury shares at the end of the period:

November 30, 2024: 2,197 shares

February 29, 2024: 2,187 shares

3) Average number of shares outstanding during the period:

Nine months ended November 30, 2024: 247,616,746 shares

Nine months ended November 30, 2023: 247,616,890 shares

\* Review of the Japanese-language originals of the attached consolidated quarterly financial statements by certified public accountants or an audit firm: None

**FORWARD LOOKING STATEMENTS AND OTHER SPECIAL ITEMS**

The forecast for the year ending February 28, 2025 is based on ABC-MART, INC.'s hypotheses, plans and estimates at the date of publication. It is possible that some uncertain factors will cause the Company's future performance to differ significantly from the contents of forecast.

Quarterly Consolidated Financial Statements  
Quarterly Consolidated Balance Sheets

(Millions of yen)

	As of February 29, 2024	As of November 30, 2024
<b>Assets</b>		
Current assets		
Cash and deposits	167,208	173,986
Notes and accounts receivable - trade	16,262	21,721
Securities	9,150	9,347
Inventories	88,942	101,333
Other	7,303	7,166
Allowance for doubtful accounts	(240)	(235)
Total current assets	288,627	313,319
Non-current assets		
Property, plant and equipment		
Buildings and structures	39,543	43,998
Accumulated depreciation	(21,859)	(23,706)
Buildings and structures, net	17,684	20,292
Tools, furniture and fixtures	21,673	25,007
Accumulated depreciation	(17,277)	(20,124)
Tools, furniture and fixtures, net	4,396	4,883
Land	19,568	22,171
Construction in progress	351	550
Other	428	438
Accumulated depreciation	(384)	(397)
Other, net	44	40
Total property, plant and equipment	42,045	47,938
Intangible assets		
Trademark right	95	50
Software	3,506	3,177
Goodwill	207	142
Other	807	748
Total intangible assets	4,616	4,118
Investments and other assets		
Investment securities	20,026	19,410
Shares of subsidiaries and associates	600	600
Long-term loans receivable	167	122
Leasehold and guarantee deposits	28,041	27,671
Retirement benefit asset	255	-
Deferred tax assets	2,390	3,017
Other	598	594
Allowance for doubtful accounts	(33)	(18)
Total investments and other assets	52,046	51,398
Total non-current assets	98,708	103,455
<b>Total assets</b>	<b>387,336</b>	<b>416,775</b>

(Millions of yen)

	As of February 29, 2024	As of November 30, 2024
<b>Liabilities</b>		
Current liabilities		
Notes and accounts payable - trade	15,238	31,765
Short-term borrowings	1,405	3,567
Income taxes payable	11,268	6,703
Contract liabilities	1,074	841
Provision for bonuses	1,163	2,081
Provisions	299	235
Asset retirement obligations	318	179
Notes payable - facilities	1,189	543
Other	12,013	11,751
Total current liabilities	43,972	57,671
Non-current liabilities		
Retirement benefit liability	54	59
Asset retirement obligations	473	642
Other	1,181	1,011
Total non-current liabilities	1,709	1,712
Total liabilities	45,681	59,383
<b>Net assets</b>		
Shareholders' equity		
Share capital	19,972	19,972
Capital surplus	24,043	24,114
Retained earnings	269,829	286,650
Treasury shares	(4)	(4)
Total shareholders' equity	313,841	330,733
Accumulated other comprehensive income		
Valuation difference on available-for-sale securities	7,172	6,741
Foreign currency translation adjustment	18,430	17,649
Total accumulated other comprehensive income	25,603	24,390
Non-controlling interests	2,209	2,267
Total net assets	341,654	357,391
Total liabilities and net assets	387,336	416,775

Quarterly Consolidated Statements of Income and Comprehensive Income

Quarterly Consolidated Statements of Income (For the nine months)

(Millions of yen)

	For the nine months ended November 30, 2023	For the nine months ended November 30, 2024
Net sales	252,328	277,078
Cost of sales	121,691	135,345
Gross profit	130,637	141,732
Selling, general and administrative expenses		
Packing and transportation costs	3,176	3,231
Advertising expenses	5,303	5,362
Storage costs	2,497	2,161
Remuneration, salaries and allowances for directors (and other officers)	24,020	25,279
Bonuses	436	524
Provision for bonuses	1,977	2,084
Retirement benefit expenses	520	539
Legal and other welfare expenses	3,825	4,054
Rent expenses on land and buildings	24,903	26,568
Depreciation	4,079	4,253
Utilities expenses	2,183	2,165
Commission expenses	7,249	8,058
Taxes and dues	1,534	1,720
Amortization of goodwill	97	65
Other	7,298	7,660
Total selling, general and administrative expenses	89,103	93,731
Operating profit	41,533	48,001
Non-operating income		
Interest income	428	818
Dividend income	499	322
Foreign exchange gains	356	-
Rent income for house	573	706
Advertising medium income	25	25
Other	234	341
Total non-operating income	2,118	2,214
Non-operating expenses		
Interest expenses	8	11
Foreign exchange losses	-	124
Rental expenses	326	430
Other	41	20
Total non-operating expenses	376	587
Ordinary profit	43,275	49,628

(Millions of yen)

	For the nine months ended November 30, 2023	For the nine months ended November 30, 2024
<b>Extraordinary income</b>		
Gain on sale of non-current assets	24	1
Gain on sale of securities	437	44
Total extraordinary income	462	46
<b>Extraordinary losses</b>		
Loss on retirement of non-current assets	251	253
Impairment losses	248	174
Other	0	7
Total extraordinary losses	499	435
Profit before income taxes	43,238	49,238
Income taxes - current	13,435	15,397
Income taxes - deferred	(142)	(444)
Total income taxes	13,292	14,953
Profit	29,945	34,285
Profit attributable to non-controlling interests	137	131
Profit attributable to owners of parent	29,807	34,154

## Quarterly Consolidated Statements of Comprehensive Income (For the nine months)

(Millions of yen)

	For the nine months ended November 30, 2023	For the nine months ended November 30, 2024
Profit	29,945	34,285
Other comprehensive income		
Valuation difference on available-for-sale securities	(307)	(431)
Foreign currency translation adjustment	5,331	(837)
Total other comprehensive income	5,024	(1,269)
Comprehensive income	34,969	33,015
Comprehensive income attributable to		
Comprehensive income attributable to owners of parent	34,691	32,940
Comprehensive income attributable to non-controlling interests	278	74

【Segment Information】

I Nine months ended November 30, 2023 (from March 1, 2023 to November 30, 2023)

1. Information related to net sales and profit or loss for each reportable segment

(million yen)

	Reportable segment			Adjustment ※1	Amounts shown on quarterly consolidated statement of income ※2
	Domestic	Overseas	Total		
Net sales					
External sales	174,573	77,755	252,328	—	252,328
Inter-segment sales and transfers	761	133	895	△895	—
Total	175,335	77,888	253,223	△895	252,328
Segment profit	34,625	6,880	41,505	28	41,533

※ 1 The segment income adjustment of 28 million yen represents elimination of intersegment transactions.

2 Segment income is adjusted with operating income in the quarterly consolidated statements of income.

2. Information related to impairment losses on non-current assets, goodwill, etc. for each reportable segment

Impairment losses related to non-current assets : Not applicable.

Significant change in goodwill : Not applicable.

II Nine months ended November 30, 2024 (from March 1, 2024 to November 30, 2024)

1. Information related to net sales and profit or loss for each reportable segment

(million yen)

	Reporting segments			Adjustment ※1	Amounts shown on quarterly consolidated statement of income ※2
	Domestic	Overseas	Total		
Net sales					
External sales	191,697	85,380	277,078	—	277,078
Inter-segment sales and transfers	851	1,144	1,996	△1,996	—
Total	192,548	86,525	279,074	△1,996	277,078
Segment profit	40,737	7,323	48,061	△60	48,001

※ 1 The segment income adjustment of △60 million yen represents elimination of intersegment transactions.

2 Segment income is adjusted with operating income in the quarterly consolidated statements of income.

2. Information related to impairment losses on non-current assets, goodwill, etc. for each reportable segment

Impairment losses related to non-current assets : Not applicable.

Significant change in goodwill : Not applicable.