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April 8, 2026

Consolidated Financial Results for the Fiscal Year Ended February 28, 2026 (Under Japanese GAAP)

Company name: ABC-MART, INC.

Listing: Tokyo Stock Exchange

Securities code: 2670

URL: <https://www.abc-mart.co.jp/ir/>

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Scheduled date of annual general meeting of shareholders: May 26, 2026

Scheduled date to commence dividend payments: May 27, 2026

Scheduled date to file annual securities report: May 25, 2026

Preparation of supplementary material on financial results: Yes

Holding of financial results briefing: Yes

President and Representative Director
Director, Corporate Planning Office Manager

(Yen amounts are rounded down to millions, unless otherwise noted.)

1. Consolidated financial results for the fiscal year ended February 28, 2026 (from March 1, 2025 to February 28, 2026)

(1) Consolidated operating results

(Percentages indicate year-on-year changes.)

	Net sales		Operating profit		Ordinary profit		Profit attributable to owners of parent	
	Millions of yen	%	Millions of yen	%	Millions of yen	%	Millions of yen	%
Fiscal year ended February 28, 2026	378,624	1.7	63,287	1.2	67,156	3.9	46,346	2.2
February 28, 2025	372,202	8.1	62,550	12.4	64,618	11.7	45,358	13.4

Note: Comprehensive income For the fiscal year ended February 28, 2026: ¥ 48,825 million [7.6%]
For the fiscal year ended February 28, 2025: ¥ 45,372 million [0.4%]

	Basic earnings per share	Diluted earnings per share	Rate of return on equity	Ordinary profit to total assets ratio	Operating profit to net sales ratio
Fiscal year ended February 28, 2026	Yen 187.17	Yen -	% 12.1	% 15.4	% 16.7
February 28, 2025	183.18	-	12.8	16.0	16.8

Reference: Share of profit (loss) of entities accounted for using equity method

For the fiscal year ended February 28, 2026: ¥ - million
For the fiscal year ended February 28, 2025: ¥ - million

(2) Consolidated financial position

	Total assets	Net assets	Equity-to-asset ratio	Net assets per share
As of February 28, 2026	Millions of yen 455,202	Millions of yen 401,000	% 87.5	Yen 1,607.64
February 28, 2025	418,725	369,747	87.7	1,483.45

Reference: Equity

As of February 28, 2026: ¥ 398,079 million
As of February 28, 2025: ¥ 367,327 million

(3) Consolidated cash flows

	Cash flows from operating activities	Cash flows from investing activities	Cash flows from financing activities	Cash and cash equivalents at end of period
Fiscal year ended February 28, 2026	Millions of yen 41,814	Millions of yen (15,403)	Millions of yen (18,382)	Millions of yen 207,174
February 28, 2025	56,125	(15,103)	(17,082)	197,600

2. Cash dividends

	Annual dividends per share					Total cash dividends (Total)	Payout ratio (Consolidated)	Ratio of dividends to net assets (Consolidated)
	First quarter-end	Second quarter-end	Third quarter-end	Fiscal year-end	Total			
	Yen	Yen	Yen	Yen	Yen	Millions of yen	%	%
Fiscal year ended February 28, 2025	-	33.00	-	37.00	70.00	17,333	38.2	4.9
Fiscal year ended February 28, 2026	-	35.00	-	40.00	75.00	18,571	40.1	4.9
Fiscal year ending February 28, 2027 (Forecast)	-	40.00	-	40.00	80.00		42.7	

3. Consolidated financial result forecasts for the fiscal year ending February 28, 2027 (from March 1, 2026 to February 28, 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
Six months ending August 31, 2026	200,100	5.2	34,700	3.1	35,670	(0.7)	24,640	1.2	99.51
Full year	400,800	5.9	65,600	3.7	67,400	0.4	46,400	0.1	187.39

* Notes

- (1) Significant changes in the scope of consolidation during the period: Yes
- Newly included: 1 company()
- Excluded: - companies()

- (2) Changes in accounting policies, changes in accounting estimates, and restatement
- (i) Changes in accounting policies due to revisions to accounting standards and other regulations: Yes
- (ii) Changes in accounting policies due to other reasons: None
- (iii) Changes in accounting estimates: None
- (iv) Restatement: None

- (3) Number of issued shares (common shares)

- (i) Total number of issued shares at the end of the period (including treasury shares)

As of February 28, 2026	247,618,938 shares
As of February 28, 2025	247,618,938 shares

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

As of February 28, 2026	2,318 shares
As of February 28, 2025	2,248 shares

- (iii) Average number of shares outstanding during the period

Fiscal Year ended February 28, 2026	247,616,641 shares
Fiscal Year ended February 28, 2025	247,616,733 shares

[Reference] Overview of non-consolidated financial results

1. Non-consolidated financial results for the fiscal year ended February 28, 2026 (from March 1, 2025 to February 28, 2026)

(1) Non-consolidated operating results

(Percentages indicate year-on-year changes.)

	Net sales		Operating profit		Ordinary profit		Profit	
	Millions of yen	%	Millions of yen	%	Millions of yen	%	Millions of yen	%
Fiscal year ended								
February 28, 2026	264,012	5.1	56,001	6.2	59,743	9.6	41,261	9.0
February 28, 2025	251,288	8.5	52,740	15.0	54,492	13.0	37,862	15.1

	Basic earnings per share	Diluted earnings per share
	Yen	Yen
Fiscal year ended		
February 28, 2026	166.64	-
February 28, 2025	152.91	-

(2) Non-consolidated financial position

	Total assets	Net assets	Equity-to-asset ratio	Net assets per share
	Millions of yen	Millions of yen	%	Yen
As of				
February 28, 2026	368,411	326,550	88.6	1,318.78
February 28, 2025	339,373	301,940	89.0	1,219.38

Reference: Equity

As of February 28, 2026: ¥ 326,550 million

As of February 28, 2025: ¥ 301,940 million

2. Non-consolidated financial result forecasts for the fiscal year ending February 28, 2027 (from March 1, 2026 to February 28, 2027)

(Percentages indicate year-on-year changes.)

	Net sales		Ordinary profit		Profit		Basic earnings per share
	Millions of yen	%	Millions of yen	%	Millions of yen	%	Yen
Six months ending August							
31, 2026	139,100	2.8	31,400	(3.0)	21,300	(2.3)	86.02
Full year	272,700	3.3	60,100	0.6	41,000	(0.6)	165.58

THE FINANCIAL STATEMENTS ARE NOT SUBJECT TO AUDIT BY A CERTIFIED PUBLIC ACCOUNTANT OR AUDITING FIRM.

FORWARD LOOKING STATEMENTS AND OTHER SPECIAL ITEMS

The forecast for the year ending February 28 2027 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.

Consolidated Financial Statements and Primary Notes

Consolidated Balance Sheet

(Millions of yen)

	As of February 28, 2025	As of February 28, 2026
Assets		
Current assets		
Cash and deposits	195,721	200,725
Notes and accounts receivable - trade	15,744	16,686
Securities	9,448	14,395
Inventories	91,543	106,562
Other	5,165	6,610
Allowance for doubtful accounts	(122)	(133)
Total current assets	317,500	344,847
Non-current assets		
Property, plant and equipment		
Buildings and structures	44,382	51,720
Accumulated depreciation	(24,311)	(25,895)
Buildings and structures, net	20,070	25,824
Tools, furniture and fixtures	25,877	27,730
Accumulated depreciation	(21,177)	(21,895)
Tools, furniture and fixtures, net	4,700	5,835
Land	22,147	23,098
Construction in progress	900	1,208
Other	441	364
Accumulated depreciation	(403)	(316)
Other, net	37	48
Total property, plant and equipment	47,855	56,015
Intangible assets		
Trademark right	40	0
Software	3,190	2,803
Goodwill	127	63
Other	708	457
Total intangible assets	4,066	3,324
Investments and other assets		
Investment securities	18,252	20,114
Shares of subsidiaries and associates	9	1,221
Long-term loans receivable	108	68
Leasehold and guarantee deposits	27,441	27,014
Retirement benefit asset	222	385
Deferred tax assets	2,704	1,674
Other	581	554
Allowance for doubtful accounts	(18)	(18)
Total investments and other assets	49,302	51,014
Total non-current assets	101,224	110,354
Total assets	418,725	455,202

(Millions of yen)

	As of February 28, 2025	As of February 28, 2026
Liabilities		
Current liabilities		
Notes and accounts payable - trade	20,419	16,233
Electronically recorded obligations - operating	98	9,416
Short-term borrowings	2,020	1,222
Income taxes payable	10,375	10,856
Contract liabilities	1,002	1,063
Provision for bonuses	1,217	1,303
Provisions	315	315
Asset retirement obligations	172	111
Notes payable - facilities	809	312
Electronically recorded obligations - facilities	-	444
Other	10,902	11,060
Total current liabilities	47,333	52,341
Non-current liabilities		
Retirement benefit liability	3	9
Asset retirement obligations	640	755
Other	999	1,096
Total non-current liabilities	1,643	1,860
Total liabilities	48,977	54,201
Net assets		
Shareholders' equity		
Share capital	19,972	19,972
Capital surplus	24,114	24,114
Retained earnings	297,854	326,373
Treasury shares	(4)	(4)
Total shareholders' equity	341,938	370,456
Accumulated other comprehensive income		
Valuation difference on available-for-sale securities	5,954	7,131
Foreign currency translation adjustment	19,434	20,490
Total accumulated other comprehensive income	25,389	27,622
Non-controlling interests	2,420	2,921
Total net assets	369,747	401,000
Total liabilities and net assets	418,725	455,202

Consolidated Statements of Income and Comprehensive Income

Consolidated Statement of Income

(Millions of yen)

	For the fiscal year ended February 28, 2025	For the fiscal year ended February 28, 2026
Net sales	372,202	378,624
Cost of sales	184,386	186,715
Gross profit	187,816	191,909
Selling, general and administrative expenses		
Advertising expenses	7,883	7,712
Packing and transportation costs	4,279	4,281
Storage costs	2,791	2,555
Remuneration, salaries and allowances for directors (and other officers)	33,766	34,658
Bonuses	2,180	2,419
Provision for bonuses	1,215	1,300
Retirement benefit expenses	477	570
Legal and other welfare expenses	5,348	5,460
Rent expenses on land and buildings	35,558	36,640
Depreciation	5,781	6,044
Utilities expenses	2,839	2,787
Commission expenses	10,749	11,188
Taxes and dues	2,255	2,467
Amortization of goodwill	81	63
Other	10,054	10,470
Total selling, general and administrative expenses	125,265	128,621
Operating profit	62,550	63,287
Non-operating income		
Interest income	1,075	1,048
Dividend income	414	479
Gain on sale of securities	30	1,177
Foreign exchange gains	-	248
Rent income for house	941	928
Advertising medium income	34	34
Other	511	742
Total non-operating income	3,008	4,659
Non-operating expenses		
Interest expenses	30	35
Foreign exchange losses	227	-
Rental expenses	649	657
Other	32	97
Total non-operating expenses	940	790
Ordinary profit	64,618	67,156

(Millions of yen)

	For the fiscal year ended February 28, 2025	For the fiscal year ended February 28, 2026
Extraordinary income		
Gain on sale of non-current assets	1	65
Gain on sale of securities	14	-
Gain on liquidation of subsidiaries	775	-
Other	-	8
Total extraordinary income	792	73
Extraordinary losses		
Loss on retirement of non-current assets	317	265
Impairment losses	521	757
Other	1	8
Total extraordinary losses	840	1,030
Profit before income taxes	64,570	66,198
Income taxes - current	18,864	19,285
Income taxes - deferred	239	391
Total income taxes	19,103	19,677
Profit	45,467	46,521
Profit attributable to non-controlling interests	108	175
Profit attributable to owners of parent	45,358	46,346

Consolidated Statement of Comprehensive Income

(Millions of yen)

	For the fiscal year ended February 28, 2025	For the fiscal year ended February 28, 2026
Profit	45,467	46,521
Other comprehensive income		
Valuation difference on available-for-sale securities	(1,218)	1,177
Foreign currency translation adjustment	1,122	1,126
Total other comprehensive income	(95)	2,303
Comprehensive income	45,372	48,825
Comprehensive income attributable to		
Comprehensive income attributable to owners of parent	45,144	48,580
Comprehensive income attributable to non-controlling interests	227	245

Consolidated Statement of Changes in Equity
For the fiscal year ended February 28, 2025

(Millions of yen)

	Shareholders' equity				
	Share capital	Capital surplus	Retained earnings	Treasury shares	Total shareholders' equity
Balance at beginning of period	19,972	24,043	269,829	(4)	313,841
Changes during period					
Dividends of surplus			(17,333)		(17,333)
Profit attributable to owners of parent			45,358		45,358
Purchase of treasury shares		(6)		(0)	(6)
Change in scope of consolidation		77			77
Net changes in items other than shareholders' equity					
Total changes during period	-	71	28,025	(0)	28,096
Balance at end of period	19,972	24,114	297,854	(4)	341,938

	Accumulated other comprehensive income			Non-controlling interests	Total net assets
	Valuation difference on available-for-sale securities	Foreign currency translation adjustment	Total accumulated other comprehensive income		
Balance at beginning of period	7,172	18,430	25,603	2,209	341,654
Changes during period					
Dividends of surplus					(17,333)
Profit attributable to owners of parent					45,358
Purchase of treasury shares					(6)
Change in scope of consolidation					77
Net changes in items other than shareholders' equity	(1,218)	1,003	(214)	210	(3)
Total changes during period	(1,218)	1,003	(214)	210	28,093
Balance at end of period	5,954	19,434	25,389	2,420	369,747

For the fiscal year ended February 28, 2026

(Millions of yen)

	Shareholders' equity				
	Share capital	Capital surplus	Retained earnings	Treasury shares	Total shareholders' equity
Balance at beginning of period	19,972	24,114	297,854	(4)	341,938
Changes during period					
Dividends of surplus			(17,828)		(17,828)
Profit attributable to owners of parent			46,346		46,346
Purchase of treasury shares				(0)	(0)
Net changes in items other than shareholders' equity					
Total changes during period	-	-	28,518	(0)	28,518
Balance at end of period	19,972	24,114	326,373	(4)	370,456

	Accumulated other comprehensive income			Non-controlling interests	Total net assets
	Valuation difference on available-for-sale securities	Foreign currency translation adjustment	Total accumulated other comprehensive income		
Balance at beginning of period	5,954	19,434	25,389	2,420	369,747
Changes during period					
Dividends of surplus					(17,828)
Profit attributable to owners of parent					46,346
Purchase of treasury shares					(0)
Net changes in items other than shareholders' equity	1,177	1,056	2,233	500	2,734
Total changes during period	1,177	1,056	2,233	500	31,252
Balance at end of period	7,131	20,490	27,622	2,921	401,000

Consolidated Statement of Cash Flows

(Millions of yen)

	For the fiscal year ended February 28, 2025	For the fiscal year ended February 28, 2026
Cash flows from operating activities		
Profit before income taxes	64,570	66,198
Depreciation	6,303	6,401
Increase (decrease) in provision for bonuses	50	84
Increase (decrease) in allowance for doubtful accounts	(133)	11
Interest and dividend income	(1,490)	(1,527)
Interest expenses	30	35
Foreign exchange losses (gains)	(997)	(239)
Loss (gain) on sale of securities	(30)	(1,177)
Loss (gain) on liquidation of subsidiaries	(775)	-
Loss (gain) on sale and retirement of non-current assets	315	200
Impairment losses	521	757
Decrease (increase) in trade receivables	993	(1,947)
Decrease (increase) in inventories	(1,250)	(14,177)
Increase (decrease) in trade payables	6,125	4,165
Other, net	808	839
Subtotal	75,042	59,623
Interest and dividends received	961	1,099
Interest paid	(33)	(35)
Income taxes paid	(19,845)	(18,873)
Net cash provided by (used in) operating activities	56,125	41,814
Cash flows from investing activities		
Payments into time deposits	(4,984)	(2,166)
Proceeds from withdrawal of time deposits	803	1,929
Purchase of property, plant and equipment	(10,053)	(13,651)
Proceeds from sale of property, plant and equipment	4	11
Purchase of intangible assets	(942)	(653)
Purchase of short-term and long-term investment securities	-	(3,389)
Proceeds from sale of short-term and long-term investment securities	-	3,896
Payments for store removal	(286)	(219)
Expenditures on the acquisition of shares in unconsolidated subsidiaries	-	(1,211)
Proceeds from liquidation of unconsolidated subsidiaries	1,366	-
Payments for acquisition of businesses	(2,304)	-
Loan advances	(200)	(200)
Proceeds from collection of loans receivable	1,362	259
Payments of leasehold and guarantee deposits	(1,343)	(1,251)
Proceeds from refund of leasehold and guarantee deposits	1,526	1,356
Other payments	(171)	(196)
Other proceeds	117	81
Net cash provided by (used in) investing activities	(15,103)	(15,403)
Cash flows from financing activities		
Net increase (decrease) in short-term borrowings	245	(797)
Dividends paid	(17,328)	(17,822)
Income from payments made by non-controlling shareholders in connection with the establishment of a consolidated subsidiary	-	238
Other payments	(0)	(0)

Net cash provided by (used in) financing activities	(17,082)	(18,382)
Effect of exchange rate change on cash and cash equivalents	452	1,545
Net increase (decrease) in cash and cash equivalents	24,391	9,573
Cash and cash equivalents at beginning of period	172,762	197,600
Increase (decrease) in cash and cash equivalents resulting from change in scope of consolidation	446	-
Cash and cash equivalents at end of period	197,600	207,174

Non-consolidated Financial Statements and Primary Notes

Non-consolidated Balance Sheet

(Millions of yen)

	As of February 28, 2025	As of February 28, 2026
Assets		
Current assets		
Cash and deposits	161,733	169,481
Notes and accounts receivable - trade	8,250	9,192
Securities	9,448	14,395
Merchandise	52,425	61,195
Raw materials	137	146
Short-term loans receivable	5,622	6,171
Other	4,189	5,799
Allowance for doubtful accounts	(63)	(74)
Total current assets	241,744	266,307
Non-current assets		
Property, plant and equipment		
Buildings and structures	17,057	18,467
Tools, furniture and fixtures	1,382	1,592
Land	19,496	19,496
Construction in progress	597	1,017
Other	20	29
Total property, plant and equipment	38,555	40,602
Intangible assets		
Software	1,806	1,289
Other	100	98
Total intangible assets	1,906	1,388
Investments and other assets		
Investment securities	18,252	20,114
Shares of subsidiaries and associates	21,206	22,683
Long-term loans receivable	108	398
Leasehold and guarantee deposits	15,566	15,656
Deferred tax assets	1,518	758
Other	514	500
Total investments and other assets	57,167	60,112
Total non-current assets	97,629	102,103
Total assets	339,373	368,411

(Millions of yen)

	As of February 28, 2025	As of February 28, 2026
Liabilities		
Current liabilities		
Notes payable - trade	9,025	5,318
Electronically recorded obligations - operating	98	9,416
Accounts payable - trade	6,936	5,210
Short-term borrowings	2,016	1,216
Income taxes payable	9,330	10,204
Contract liabilities	453	493
Provision for bonuses	1,103	1,178
Notes payable - facilities	809	312
Electronically recorded obligations - facilities	-	444
Other	6,478	6,759
Total current liabilities	36,253	40,555
Non-current liabilities		
Other	1,180	1,305
Total non-current liabilities	1,180	1,305
Total liabilities	37,433	41,860
Net assets		
Shareholders' equity		
Share capital	19,972	19,972
Capital surplus		
Legal capital surplus	23,978	23,978
Other capital surplus	63	63
Total capital surplus	24,042	24,042
Retained earnings		
Legal retained earnings	55	55
Other retained earnings		
Retained earnings brought forward	251,919	275,352
Total retained earnings	251,974	275,408
Treasury shares	(4)	(4)
Total shareholders' equity	295,985	319,418
Valuation and translation adjustments		
Valuation difference on available-for-sale securities	5,954	7,131
Total valuation and translation adjustments	5,954	7,131
Total net assets	301,940	326,550
Total liabilities and net assets	339,373	368,411

Non-consolidated Statement of Income

(Millions of yen)

	For the fiscal year ended February 28, 2025	For the fiscal year ended February 28, 2026
Net sales	251,288	264,012
Cost of sales	115,843	120,806
Gross profit	135,444	143,206
Selling, general and administrative expenses	82,704	87,205
Operating profit	52,740	56,001
Non-operating income		
Interest and dividend income	911	1,244
Gain on sale of securities	30	1,177
Foreign exchange gains	-	288
Rent income for house	1,598	1,829
Advertising medium income	34	34
Other	314	314
Total non-operating income	2,888	4,887
Non-operating expenses		
Interest expenses	12	33
Foreign exchange losses	189	-
Rental expenses	913	1,082
Provision of allowance for doubtful accounts	6	11
Other	14	18
Total non-operating expenses	1,136	1,145
Ordinary profit	54,492	59,743
Extraordinary income		
Gain on sale of non-current assets	1	6
Gain on sale of securities	14	-
Gain on liquidation of subsidiaries	775	-
Other	-	8
Total extraordinary income	792	14
Extraordinary losses		
Loss on retirement of non-current assets	246	212
Impairment losses	388	499
Other	1	8
Total extraordinary losses	636	719
Profit before income taxes	54,648	59,038
Income taxes - current	16,340	17,670
Income taxes - deferred	446	105
Total income taxes	16,786	17,776
Profit	37,862	41,261

Non-consolidated Statement of Changes in Equity
For the fiscal year ended February 28, 2025

(Millions of yen)

	Shareholders' equity					
	Share capital	Capital surplus			Retained earnings	
		Legal capital surplus	Other capital surplus	Total capital surplus	Legal retained earnings	Other retained earnings Retained earnings brought forward
Balance at beginning of period	19,972	23,978	63	24,042	55	231,390
Changes during period						
Dividends of surplus						(17,333)
Profit						37,862
Purchase of treasury shares						
Net changes in items other than shareholders' equity						
Total changes during period	-	-	-	-	-	20,528
Balance at end of period	19,972	23,978	63	24,042	55	251,919

	Shareholders' equity			Valuation and translation adjustments		Total net assets
	Retained earnings	Treasury shares	Total shareholders' equity	Valuation difference on available-for-sale securities	Total valuation and translation adjustments	
	Total retained earnings					
Balance at beginning of period	231,446	(4)	275,456	7,172	7,172	282,629
Changes during period						
Dividends of surplus	(17,333)		(17,333)			(17,333)
Profit	37,862		37,862			37,862
Purchase of treasury shares		(0)	(0)			(0)
Net changes in items other than shareholders' equity				(1,218)	(1,218)	(1,218)
Total changes during period	20,528	(0)	20,528	(1,218)	(1,218)	19,310
Balance at end of period	251,974	(4)	295,985	5,954	5,954	301,940

For the fiscal year ended February 28, 2026

(Millions of yen)

	Shareholders' equity					
	Share capital	Capital surplus			Retained earnings	
		Legal capital surplus	Other capital surplus	Total capital surplus	Legal retained earnings	Other retained earnings
					Retained earnings brought forward	
Balance at beginning of period	19,972	23,978	63	24,042	55	251,919
Changes during period						
Dividends of surplus						(17,828)
Profit						41,261
Purchase of treasury shares						
Net changes in items other than shareholders' equity						
Total changes during period	-	-	-	-	-	23,433
Balance at end of period	19,972	23,978	63	24,042	55	275,352

	Shareholders' equity			Valuation and translation adjustments		Total net assets
	Retained earnings	Treasury shares	Total shareholders' equity	Valuation difference on available-for-sale securities	Total valuation and translation adjustments	
	Total retained earnings					
Balance at beginning of period	251,974	(4)	295,985	5,954	5,954	301,940
Changes during period						
Dividends of surplus	(17,828)		(17,828)			(17,828)
Profit	41,261		41,261			41,261
Purchase of treasury shares		(0)	(0)			(0)
Net changes in items other than shareholders' equity				1,177	1,177	1,177
Total changes during period	23,433	(0)	23,433	1,177	1,177	24,610
Balance at end of period	275,408	(4)	319,418	7,131	7,131	326,550

【Consolidated Statement of Segment Information】

I For the fiscal year ended February 28, 2025 (from March 1, 2024 to February 28, 2025)

Information on net sales, income or loss, assets, liabilities and other items by reportable segment

	Reportable segment			Adjustment ※1	Amount recorded on consolidated financial statements ※2
	Domestic	Overseas	Total		
Net sales					
External sales	258,010	114,192	372,202	—	372,202
Inter-segment sales and transfers	1,085	2,413	3,498	△3,498	—
Total	259,095	116,605	375,701	△3,498	372,202
Segment profit	53,096	9,471	62,568	△17	62,550
Segment assets	306,206	114,044	420,250	△1,525	418,725
Other					
Depreciation	3,583	2,710	6,294	—	6,294
Amortization of goodwill	63	18	81	—	81
Increase in property, plant and equipment and intangible assets	4,721	6,216	10,938	—	10,938

※ 1 The segment income adjustment of △17 million yen and segment asset adjustment of △1,525 million yen are inter-segment eliminations.

2 Total segment income and segment assets are adjusted to total operating income and total assets in the consolidated financial statements, respectively.

II For the fiscal year ended February 28, 2026 (from March 1, 2025 to February 28, 2026)

Information on net sales, income or loss, assets, liabilities and other items by reportable segment

	Reportable segment			Adjustment ※1	Amount recorded on consolidated financial statements ※2
	Domestic	Overseas	Total		
Net sales					
External sales	272,073	106,550	378,624	—	378,624
Inter-segment sales and transfers	1,090	4,827	5,918	△5,918	—
Total	273,164	111,378	384,542	△5,918	378,624
Segment profit	56,441	7,031	63,473	△185	63,287
Segment assets	334,985	122,350	457,336	△2,134	455,202
Other					
Depreciation	3,744	2,642	6,386	—	6,386
Amortization of goodwill	63	—	63	—	63
Increase in property, plant and equipment and intangible assets	5,587	8,875	14,462	—	14,462

※ 1 The segment income adjustment of △185 million yen and segment asset adjustment of △2,134 million yen are inter-segment eliminations.

2 Total segment income and segment assets are adjusted to total operating income and total assets in the consolidated financial statements, respectively.