July 8, 2026

Consolidated Financial Results for the Three Months Ended May 31, 2026 (Under Japanese GAAP)

Company name: ABC-MART,INC.
Listing: Tokyo Stock Exchange
Securities code: 2670
URL: https://www.abc-mart.co.jp/ir/
Representative: Kiichiro Hattori President and Representative Director
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Scheduled date to commence dividend payments: -
Preparation of supplementary material on financial results: Yes
Holding of financial results briefing: Yes (for institutional investors and analysts)

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

1. Consolidated financial results for the three months ended May 31, 2026 (from March 1, 2026 to May 31, 2026)

(1) Consolidated operating results (cumulative)

(Percentages indicate year-on-year changes.)

	Net sales		Operating profit		Ordinary profit		Profit attributable to owners of parent	
Three months ended	Millions of yen	%	Millions of yen	%	Millions of yen	%	Millions of yen	%
May 31, 2026	105,483	8.0	20,316	8.3	21,030	10.3	14,296	10.4
May 31, 2025	97,698	1.5	18,757	1.9	19,062	(0.6)	12,953	(1.2)

Note: Comprehensive income
For the three months ended May 31, 2026: ¥ 13,236 million [65.8%]
For the three months ended May 31, 2025: ¥ 7,981 million [(49.9)%]

	Basic earnings per share	Diluted earnings per share
Three months ended	Yen	Yen
May 31, 2026	57.74	-
May 31, 2025	52.31	-

(2) Consolidated financial position

	Total assets	Net assets	Equity-to-asset ratio
As of	Millions of yen	Millions of yen	%
May 31, 2026	466,840	404,332	86.0
February 28, 2026	455,202	401,000	87.5

Reference: Equity
As of May 31, 2026: ¥ 401,352 million
As of February 28, 2026: ¥ 398,079 million

2. Cash dividends

	Annual dividends per share				
	First quarter-end	Second quarter-end	Third quarter-end	Fiscal year-end	Total
	Yen	Yen	Yen	Yen	Yen
Fiscal year ended February 28, 2026	-	35.00	-	40.00	75.00
Fiscal year ending February 28, 2027	-				
Fiscal year ending February 28, 2027 (Forecast)		40.00	-	40.00	80.00

Note: Revisions to the forecast of cash dividends most recently announced: None

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

Note: Revisions to the financial result forecast most recently announced: None

*** Notes**

(1) Significant changes in the scope of consolidation during the period: None

Newly included: - companies( )

Excluded: - companies( )

(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

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

(ii) Changes in accounting policies due to other reasons: None

(iii) Changes in accounting estimates: None

(iv) Restatement: None

(4) Number of issued shares (common shares)

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

As of May 31, 2026	247,618,938 shares
As of February 28, 2026	247,618,938 shares

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

As of May 31, 2026	2,318 shares
As of February 28, 2026	2,318 shares

(iii) Average number of shares outstanding during the period (cumulative from the beginning of the fiscal year)

Three months ended May 31, 2026	247,616,620 shares
Three months ended May 31, 2025	247,616,664 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, 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.

Quarterly Consolidated Financial Statements and Primary Notes

Quarterly Consolidated Balance Sheet

(Millions of yen)

	As of February 28, 2026	As of May 31, 2026
Assets		
Current assets		
Cash and deposits	200,725	192,150
Notes and accounts receivable - trade	16,686	23,800
Securities	14,395	14,801
Inventories	106,562	117,071
Other	6,610	8,180
Allowance for doubtful accounts	(133)	(136)
Total current assets	344,847	355,868
Non-current assets		
Property, plant and equipment		
Buildings and structures	51,720	52,560
Accumulated depreciation	(25,895)	(26,327)
Buildings and structures, net	25,824	26,233
Tools, furniture and fixtures	27,730	27,992
Accumulated depreciation	(21,895)	(22,030)
Tools, furniture and fixtures, net	5,835	5,961
Land	23,098	22,996
Construction in progress	1,208	1,623
Other	364	366
Accumulated depreciation	(316)	(318)
Other, net	48	47
Total property, plant and equipment	56,015	56,862
Intangible assets		
Trademark right	0	-
Software	2,803	2,522
Goodwill	63	47
Other	457	543
Total intangible assets	3,324	3,113
Investments and other assets		
Investment securities	20,114	21,206
Shares of subsidiaries and associates	1,221	1,221
Long-term loans receivable	68	62
Leasehold and guarantee deposits	27,014	26,454
Retirement benefit asset	385	320
Deferred tax assets	1,674	1,171
Other	554	577
Allowance for doubtful accounts	(18)	(17)
Total investments and other assets	51,014	50,996
Total non-current assets	110,354	110,971
Total assets	455,202	466,840

(Millions of yen)

	As of February 28, 2026	As of May 31, 2026
Liabilities		
Current liabilities		
Notes and accounts payable - trade	16,233	14,605
Electronically recorded obligations - operating	9,416	18,100
Short-term borrowings	1,222	3,405
Income taxes payable	10,856	7,269
Contract liabilities	1,063	1,037
Provision for bonuses	1,303	2,229
Provisions	315	261
Asset retirement obligations	111	117
Notes payable - facilities	312	-
Electronically recorded obligations - facilities	444	1,001
Other	11,060	12,522
Total current liabilities	52,341	60,552
Non-current liabilities		
Retirement benefit liability	9	95
Asset retirement obligations	755	747
Other	1,096	1,112
Total non-current liabilities	1,860	1,955
Total liabilities	54,201	62,508
Net assets		
Shareholders' equity		
Share capital	19,972	19,972
Capital surplus	24,114	24,114
Retained earnings	326,373	330,765
Treasury shares	(4)	(4)
Total shareholders' equity	370,456	374,848
Accumulated other comprehensive income		
Valuation difference on available-for-sale securities	7,131	8,081
Foreign currency translation adjustment	20,490	18,422
Total accumulated other comprehensive income	27,622	26,503
Non-controlling interests	2,921	2,979
Total net assets	401,000	404,332
Total liabilities and net assets	455,202	466,840

Quarterly Consolidated Statements of Income and Comprehensive Income

Quarterly Consolidated Statement of Income

For the Three-Month Period

(Millions of yen)

	For the three months ended May 31, 2025	For the three months ended May 31, 2026
Net sales	97,698	105,483
Cost of sales	46,437	51,093
Gross profit	51,260	54,390
Selling, general and administrative expenses		
Packing and transportation costs	1,117	1,158
Advertising expenses	1,829	1,815
Storage costs	685	677
Remuneration, salaries and allowances for directors (and other officers)	8,683	9,214
Bonuses	1	2
Provision for bonuses	916	993
Retirement benefit expenses	239	232
Legal and other welfare expenses	1,342	1,409
Rent expenses on land and buildings	9,384	9,905
Depreciation	1,458	1,561
Utilities expenses	663	647
Commission expenses	2,797	3,066
Taxes and dues	557	573
Amortization of goodwill	15	15
Other	2,809	2,799
Total selling, general and administrative expenses	32,503	34,073
Operating profit	18,757	20,316
Non-operating income		
Interest income	222	190
Dividend income	83	134
Foreign exchange gains	-	27
Rent income for house	242	216
Advertising medium income	8	8
Other	108	291
Total non-operating income	665	868
Non-operating expenses		
Interest expenses	13	13
Foreign exchange losses	207	-
Rental expenses	131	121
Other	8	19
Total non-operating expenses	360	154
Ordinary profit	19,062	21,030

(Millions of yen)

	For the three months ended May 31, 2025	For the three months ended May 31, 2026
Extraordinary income		
Gain on sale of non-current assets	7	0
Total extraordinary income	7	0
Extraordinary losses		
Loss on retirement of non-current assets	48	59
Impairment losses	36	41
Total extraordinary losses	84	100
Profit before income taxes	18,984	20,931
Income taxes - current	5,996	6,516
Income taxes - deferred	(20)	63
Total income taxes	5,975	6,579
Profit	13,009	14,351
Profit attributable to non-controlling interests	55	54
Profit attributable to owners of parent	12,953	14,296

Quarterly Consolidated Statement of Comprehensive Income

For the Three-Month Period

(Millions of yen)

	For the three months ended May 31, 2025	For the three months ended May 31, 2026
Profit	13,009	14,351
Other comprehensive income		
Valuation difference on available-for-sale securities	(72)	949
Foreign currency translation adjustment	(4,955)	(2,064)
Total other comprehensive income	(5,027)	(1,115)
Comprehensive income	7,981	13,236
Comprehensive income attributable to		
Comprehensive income attributable to owners of parent	8,097	13,177
Comprehensive income attributable to non-controlling interests	(115)	58

【Segment Information】

I　Three months ended May 31, 2025 (from March 1, 2025 to May 31, 2025)

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	72,436	25,262	97,698	―	97,698
Inter-segment sales and transfers	278	836	1,115	△1,115	―
Total	72,714	26,099	98,813	△1,115	97,698
Segment profit	17,645	1,074	18,719	37	18,757

※　1　The segment profit adjustment of 37 million yen represents elimination of intersegment transactions.

2　Segment profit 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　Three months ended May 31, 2026 (from March 1, 2026 to May 31, 2026)

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	77,661	27,822	105,483	―	105,483
Inter-segment sales and transfers	291	1,090	1,382	△1,382	―
Total	77,953	28,912	106,866	△1,382	105,483
Segment profit	18,922	1,387	20,309	7	20,316

※　1　The segment profit adjustment of 7 million yen represents elimination of intersegment transactions.

2　Segment profit 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.