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Consolidated Financial Results for the Three Months Ended May 31, 2025 [Japanese GAAP]

July 10, 2025

Company name: Alleanza Holdings Co., Ltd.

Listing: Tokyo Stock Exchange

Securities code: 3546

URL: <https://www.alleanza-hd.co.jp>

Representative: Shyunichi Asakura

Representative Director, Chairman and CEO

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Director

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Scheduled date to commence dividend payments: -

Preparation of supplementary material on financial results: Yes

Holding of financial results briefing: None

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

1. Consolidated Financial Results for the Three Months Ended May 31, 2025 (March 1, 2025 to May 31, 2025)

(1) Consolidated Operating Results

(Percentages indicate year-on-year changes.)

	Operating revenues		Operating profit		Ordinary profit		Profit attributable to owners of parent	
	Millions of yen	%	Millions of yen	%	Millions of yen	%	Millions of yen	%
Three months ended May 31, 2025	39,283	(0.2)	1,500	77.0	1,645	81.5	990	74.0
May 31, 2024	39,365	2.3	847	(41.9)	906	(43.8)	569	(45.7)

(Note) Comprehensive income: Three months ended May 31, 2025: ¥ 1,010 million [92.2%]
Three months ended May 31, 2024: ¥ 525 million [(51.0)%]

	Basic earnings per share	Diluted earnings per share
	Yen	Yen
Three months ended May 31, 2025	33.01	32.97
May 31, 2024	18.87	18.84

(2) Consolidated Financial Position

	Total assets	Net assets	Capital adequacy ratio
As of	Millions of yen	Millions of yen	%
May 31, 2025	95,091	32,226	32.6
February 28, 2025	87,431	31,795	35.0

(Reference) Equity: As of May 31, 2025: ¥ 31,015 million
As of February 28, 2025: ¥ 30,602 million

2. Dividends

	Annual dividends				
	1st quarter-end	2nd quarter-end	3rd quarter-end	Year-end	Total
	Yen	Yen	Yen	Yen	Yen
Fiscal year ended February 28, 2025	-	19.0	-	19.0	38.0
Fiscal year ending February 28, 2026	-				
Fiscal year ending February 28, 2026 (Forecast)		19.0	-	19.0	38.0

3. Consolidated Financial Results Forecast for the Fiscal Year Ending February 28, 2026(March 1, 2025 to February 28, 2026)

(Percentages indicate year-on-year changes.)

	Operating revenues		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, 2025	79,600	1.1	2,100	15.1	2,350	15.4	1,450	19.0	48.02
Full year	155,000	1.1	3,750	6.9	4,250	7.5	2,200	5.4	72.86

* Notes:

- (1) Significant changes in the scope of consolidation during the period: None
- (2) Changes in accounting policies, changes in accounting estimates, and restatement
- 1) Changes in accounting policies due to revisions to accounting standards and other regulations: Yes
 - 2) Changes in accounting policies due to other reasons: None
 - 3) Changes in accounting estimates: None
 - 4) Restatement: None
- (3) Number of issued shares (common shares)
- 1) Total number of issued shares at the end of the period (including treasury shares):

May 31, 2025:	30,193,386 shares
February 28, 2025:	30,193,386 shares
 - 2) Number of treasury shares at the end of the period:

May 31, 2025:	172,505 shares
February 28, 2025:	173,038 shares
 - 3) Average number of shares outstanding during the period:

Three months ended May 31, 2025:	30,020,742 shares
Three months ended May 31, 2024:	30,183,051 shares

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

Quarterly Consolidated Financial Statements and Primary Notes
Quarterly Consolidated Balance Sheet

(Millions of yen)

	As of February 28, 2025	As of May 31, 2025
Assets		
Current assets		
Cash and deposits	4,036	7,808
Accounts receivable - trade	2,356	3,667
Inventories	27,639	29,145
Accounts receivable - other	4,906	5,498
Other	1,295	1,285
Allowance for doubtful accounts	(0)	(0)
Total current assets	40,234	47,405
Non-current assets		
Property, plant and equipment		
Buildings and structures	52,022	52,781
Accumulated depreciation	(27,875)	(28,331)
Buildings and structures, net	24,147	24,449
Land	4,414	4,414
Leased assets	3,387	3,153
Accumulated depreciation	(1,750)	(1,719)
Leased assets, net	1,636	1,434
Other	9,348	9,641
Accumulated depreciation	(7,430)	(7,503)
Other, net	1,918	2,137
Total property, plant and equipment	32,117	32,436
Intangible assets		
Goodwill	1,366	1,339
Other	5,255	5,409
Total intangible assets	6,621	6,749
Investments and other assets		
Leasehold and guarantee deposits	6,330	6,265
Other	2,156	2,262
Allowance for doubtful accounts	(27)	(27)
Total investments and other assets	8,458	8,500
Total non-current assets	47,197	47,685
Total assets	87,431	95,091

(Millions of yen)

	As of February 28, 2025	As of May 31, 2025
Liabilities		
Current liabilities		
Notes and accounts payable - trade	8,695	16,325
Electronically recorded obligations - operating	6,482	4,842
Short-term borrowings	7,444	6,732
Current portion of long-term borrowings	4,761	4,826
Lease liabilities	1,035	707
Income taxes payable	497	758
Provision for bonuses	559	1,077
Provision for bonuses for directors (and other officers)	32	-
Contract liabilities	993	855
Provision for loss on store closings	-	4
Other	6,654	7,644
Total current liabilities	37,156	43,775
Non-current liabilities		
Long-term borrowings	12,661	13,128
Lease liabilities	1,187	1,366
Provision for retirement benefits for directors (and other officers)	148	150
Provision for share-based payments	35	44
Retirement benefit liability	1,000	1,011
Asset retirement obligations	1,853	1,870
Other	1,593	1,517
Total non-current liabilities	18,479	19,089
Total liabilities	55,636	62,864
Net assets		
Shareholders' equity		
Share capital	2,011	2,011
Capital surplus	12,509	12,509
Retained earnings	16,142	16,560
Treasury shares	(188)	(187)
Total shareholders' equity	30,475	30,893
Accumulated other comprehensive income		
Valuation difference on available-for-sale securities	13	13
Remeasurements of defined benefit plans	113	108
Total accumulated other comprehensive income	126	122
Share acquisition rights	19	19
Non-controlling interests	1,173	1,191
Total net assets	31,795	32,226
Total liabilities and net assets	87,431	95,091

Quarterly Consolidated Statements of Income and Comprehensive Income

Quarterly Consolidated Statement of Income

For the three months ended May 31, 2025

(Millions of yen)

	For the three months ended May 31, 2024	For the three months ended May 31, 2025
Net sales	38,285	38,147
Cost of sales	25,505	24,584
Gross profit	12,780	13,563
Operating revenue	1,080	1,136
Operating gross profit	13,860	14,699
Selling, general and administrative expenses	13,012	13,198
Operating profit	847	1,500
Non-operating income		
Interest income	5	5
Dividend income	0	0
Commission income	96	117
Foreign exchange gains	-	26
Other	78	63
Total non-operating income	182	214
Non-operating expenses		
Interest expenses	37	54
Borrowing fee	66	3
Foreign exchange losses	7	-
Other	12	12
Total non-operating expenses	123	70
Ordinary profit	906	1,645
Extraordinary income		
Gain on sale of non-current assets	0	0
Gain on sale of investment securities	61	1
Total extraordinary income	61	1
Extraordinary losses		
Loss on retirement of non-current assets	2	2
Impairment losses	144	-
Loss on valuation of investment securities	3	-
Provision for loss on shop closing	11	4
Other	-	1
Total extraordinary losses	161	7
Profit before income taxes	806	1,639
Income taxes - current	540	763
Income taxes - deferred	(327)	(137)
Total income taxes	212	625
Profit	593	1,013
Profit attributable to non-controlling interests	23	22
Profit attributable to owners of parent	569	990

Quarterly Consolidated Statement of Comprehensive Income

For the three months ended May 31, 2025

(Millions of yen)

	For the three months ended May 31, 2024	For the three months ended May 31, 2025
Profit	593	1,013
Other comprehensive income		
Valuation difference on available-for-sale securities	(29)	1
Remeasurements of defined benefit plans, net of tax	(37)	(4)
Total other comprehensive income	(67)	(2)
Comprehensive income	525	1,010
Comprehensive income attributable to		
Comprehensive income attributable to owners of parent	520	986
Comprehensive income attributable to non-controlling interests	5	23