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

July 14, 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 | |
|--------------------|--------------------|-------|------------------|--------|-----------------|--------|---|--------|
| Three months ended | Millions of yen | % | Millions of yen | % | Millions of yen | % | Millions of yen | % |
| 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 |
|--------------------|--------------------------|----------------------------|
| Three months ended | Yen | Yen |
| 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: Yes(voluntary)

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 |