

April 11, 2025

## Consolidated Financial Results for the Fiscal Year Ended February 28, 2025 (Under Japanese GAAP)

Company name: ARCLANDS CORPORATION  
 Listing: Tokyo Stock Exchange  
 Securities code: 9842  
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 Representative: Yoshifumi Sato, President and COO  
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 Scheduled date of annual general meeting of shareholders: May 29, 2025  
 Scheduled date to commence dividend payments: May 30, 2025  
 Scheduled date to file annual securities report: May 29, 2025  
 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 fiscal year ended February 28, 2025 (from March 1, 2024 to February 28, 2025)

#### (1) Consolidated operating results

(Percentages indicate year-on-year changes.)

	Net sales		Operating profit		Ordinary profit		Profit attributable to owners of parent	
Fiscal year ended	Millions of yen	%	Millions of yen	%	Millions of yen	%	Millions of yen	%
February 28, 2025	315,727	1.6	16,231	0.7	19,169	15.5	10,126	11.0
February 29, 2024	310,697	(0.9)	16,113	(14.8)	16,594	(13.5)	9,125	(5.6)

Note: Comprehensive income For the fiscal year ended February 28, 2025: ¥7,033 million [(37.4)%]  
 For the fiscal year ended February 29, 2024: ¥11,239 million [(2.3)%]

	Basic earnings per share	Diluted earnings per share	Return on equity	Ratio of ordinary profit to total assets	Ratio of operating profit to net sales
Fiscal year ended	Yen	Yen	%	%	%
February 28, 2025	162.55	-	8.5	5.6	5.1
February 29, 2024	177.18	-	8.2	4.7	5.2

Reference: Share of profit (loss) of entities accounted for using equity method  
 For the fiscal year ended February 28, 2025: ¥200 million  
 For the fiscal year ended February 29, 2024: ¥186 million

#### (2) Consolidated financial position

	Total assets	Net assets	Equity-to-asset ratio	Net assets per share
As of	Millions of yen	Millions of yen	%	Yen
February 28, 2025	334,645	121,467	36.1	1,940.00
February 29, 2024	350,721	116,810	33.2	1,866.13

Reference: Equity  
 As of February 28, 2025: ¥120,859 million  
 As of February 29, 2024: ¥116,276 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	Millions of yen	Millions of yen	Millions of yen	Millions of yen
February 28, 2025	31,011	5,093	(36,390)	18,044
February 29, 2024	16,794	(6,951)	(15,366)	18,313

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 29, 2024	-	20.00	-	20.00	40.00	2,057	22.6	1.8
Fiscal year ended February 28, 2025	-	20.00	-	20.00	40.00	2,491	24.6	2.1
Fiscal year ending February 28, 2026 (Forecast)		20.00		20.00	40.00		21.5	

3. Forecast of consolidated financial results for the fiscal year ending February 28, 2026 (from March 1, 2025 to February 28, 2026)

(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, 2025	166,500	4.6	10,000	(1.8)	9,800	(3.6)	6,000	(4.4)	96.31
Fiscal year ending February 28, 2026	335,000	6.1	19,300	18.9	19,000	(0.9)	11,600	14.5	186.19

\* **Notes**

- (1) Significant changes in the scope of consolidation during the period: None
- (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: None
  - (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, 2025	64,733,372 shares
As of February 29, 2024	64,733,372 shares

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

As of February 28, 2025	2,434,592 shares
As of February 29, 2024	2,424,578 shares

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

Fiscal year ended February 28, 2025	62,300,672 shares
Fiscal year ended February 29, 2024	51,503,116 shares

**[Reference] Overview of non-consolidated financial results**

**1. Non-consolidated financial results for the fiscal year ended February 28, 2025 (from March 1, 2024 to February 28, 2025)**

**(1) Non-consolidated operating results**

(Percentages indicate year-on-year changes.)

	Net sales		Operating profit		Ordinary profit		Profit	
Fiscal year ended	Millions of yen	%	Millions of yen	%	Millions of yen	%	Millions of yen	%
February 28, 2025	239,436	(4.3)	9,969	(3.3)	13,844	24.4	7,728	10.4
February 29, 2024	250,241	49.1	10,315	16.3	11,125	19.1	7,000	(62.8)

	Basic earnings per share	Diluted earnings per share
Fiscal year ended	Yen	Yen
February 28, 2025	124.05	-
February 29, 2024	135.92	-

**(2) Non-consolidated financial position**

	Total assets	Net assets	Equity-to-asset ratio	Net assets per share
As of	Millions of yen	Millions of yen	%	Yen
February 28, 2025	336,638	132,475	39.4	2,126.46
February 29, 2024	354,256	130,359	36.8	2,092.15

Reference: Equity

As of February 28, 2025: ¥132,475 million

As of February 29, 2024: ¥130,359 million

\* Financial results reports are exempt from audit conducted by certified public accountants or an audit firm.

\* Proper use of earnings forecasts, and other special matters

(Cautions on forward-looking statements, etc.)

The forward-looking statements, including forecasts of financial results, contained in these materials are based on information available to the Company and on certain assumptions deemed to be reasonable. Actual financial results may differ from the results anticipated in the statements due to various factors. Please refer to “(4) Future outlook” of “1. Overview of Operating Results and Others” on page 4 of the attached materials for the conditions that form the assumptions for the forecasts of financial results and cautions concerning the use thereof.

## Consolidated balance sheet

(Millions of yen)

	As of February 29, 2024	As of February 28, 2025
<b>Assets</b>		
Current assets		
Cash and deposits	18,323	18,053
Notes and accounts receivable - trade	9,560	10,912
Merchandise and finished goods	52,840	52,741
Raw materials and supplies	13	22
Other	4,732	5,545
Allowance for doubtful accounts	(29)	(37)
<b>Total current assets</b>	<b>85,441</b>	<b>87,237</b>
Non-current assets		
Property, plant and equipment		
Buildings and structures	199,339	204,553
Accumulated depreciation	(103,558)	(108,063)
Buildings and structures, net	95,781	96,490
Land	76,049	62,924
Leased assets	26,485	26,665
Accumulated depreciation	(8,680)	(9,447)
Leased assets, net	17,805	17,217
Construction in progress	1,021	4,661
Other	16,631	16,993
Accumulated depreciation	(12,670)	(13,097)
Other, net	3,960	3,895
<b>Total property, plant and equipment</b>	<b>194,618</b>	<b>185,189</b>
Intangible assets		
Goodwill	17,308	16,096
Trademark right	7,906	7,433
Leasehold interests in land	3,766	3,591
Software	3,417	3,677
Other	43	21
<b>Total intangible assets</b>	<b>32,443</b>	<b>30,821</b>
Investments and other assets		
Investment securities	12,051	2,785
Leasehold and guarantee deposits	22,825	24,746
Long-term prepaid expenses	782	1,319
Long-term loans receivable	1,758	1,696
Deferred tax assets	761	773
Other	57	120
Allowance for doubtful accounts	(18)	(45)
<b>Total investments and other assets</b>	<b>38,218</b>	<b>31,396</b>
<b>Total non-current assets</b>	<b>265,280</b>	<b>247,407</b>
<b>Total assets</b>	<b>350,721</b>	<b>334,645</b>

	As of February 29, 2024	As of February 28, 2025
<b>Liabilities</b>		
Current liabilities		
Accounts payable - trade	17,083	32,706
Electronically recorded obligations - operating	13,751	9,798
Short-term borrowings	34,000	28,800
Current portion of long-term borrowings	10,068	26,004
Current portion of bonds payable	-	100
Lease liabilities	1,649	1,708
Accounts payable - other	3,809	3,864
Income taxes payable	4,717	3,532
Accrued expenses	5,159	5,765
Provision for bonuses	1,830	1,954
Provision for retirement benefits for directors (and other officers)	-	180
Provision for shareholder benefit program	198	276
Contract liabilities	578	635
Advances received	2,238	3,236
Asset retirement obligations	1	-
Other	1,822	1,928
Total current liabilities	96,908	120,491
Non-current liabilities		
Bonds payable	100	-
Long-term borrowings	84,881	42,014
Lease liabilities	23,665	22,980
Long-term guarantee deposits	14,225	15,359
Retirement benefit liability	291	427
Provision for retirement benefits for directors (and other officers)	180	-
Asset retirement obligations	5,639	5,737
Deferred tax liabilities	7,662	5,806
Other	357	360
Total non-current liabilities	137,002	92,686
Total liabilities	233,911	213,178
Net assets		
Shareholders' equity		
Share capital	6,462	6,462
Capital surplus	11,312	11,312
Retained earnings	98,518	106,285
Treasury shares	(3,258)	(3,276)
Total shareholders' equity	113,034	120,784
Accumulated other comprehensive income		
Valuation difference on available-for-sale securities	3,301	198
Foreign currency translation adjustment	(59)	(124)
Total accumulated other comprehensive income	3,241	74
Non-controlling interests	534	607
Total net assets	116,810	121,467
Total liabilities and net assets	350,721	334,645

## Consolidated statement of income

(Millions of yen)

	Fiscal year ended February 29, 2024	Fiscal year ended February 28, 2025
Net sales	310,697	315,727
Cost of sales	195,202	197,295
Gross profit	115,494	118,432
Operating revenue		
Lease revenue	14,100	14,960
Other	124	276
Operating gross profit	129,718	133,669
Selling, general and administrative expenses	113,605	117,437
Operating profit	16,113	16,231
Non-operating income		
Interest income	53	51
Dividend income	226	247
Purchase discounts	392	87
Foreign exchange gains	6	-
Income from exited tenant	355	191
Contribution income	-	533
Gain on sale of investment securities	-	2,442
Share of profit of entities accounted for using equity method	186	200
Other	399	405
Total non-operating income	1,619	4,159
Non-operating expenses		
Interest expenses	1,069	1,159
Foreign exchange losses	-	12
Commission for syndicated loans	41	-
Other	28	50
Total non-operating expenses	1,139	1,222
Ordinary profit	16,594	19,169

	Fiscal year ended February 29, 2024	Fiscal year ended February 28, 2025
Extraordinary income		
Gain on sale of non-current assets	3,702	8
Gain on receipt of donated non-current assets	-	20
Other	556	-
Total extraordinary income	4,258	29
Extraordinary losses		
Loss on retirement of non-current assets	46	155
Loss on disaster	146	-
Impairment losses	2,719	1,331
Loss on store closings	201	1,176
Dismantlement expanses	87	143
Loss on abandonment of goods	1,985	-
Provision of allowance for doubtful accounts	-	81
Other	20	108
Total extraordinary losses	5,207	2,997
Profit before income taxes	15,646	16,201
Income taxes - current	7,144	6,510
Income taxes - deferred	(1,462)	(508)
Total income taxes	5,681	6,001
Profit	9,964	10,200
Profit attributable to non-controlling interests	839	73
Profit attributable to owners of parent	9,125	10,126

# Consolidated statement of comprehensive income

(Millions of yen)

	Fiscal year ended February 29, 2024	Fiscal year ended February 28, 2025
Profit	9,964	10,200
Other comprehensive income		
Valuation difference on available-for-sale securities	1,258	(3,102)
Foreign currency translation adjustment	38	(69)
Deferred gains or losses on hedges	(26)	-
Share of other comprehensive income of entities accounted for using equity method	4	5
Total other comprehensive income	1,275	(3,166)
Comprehensive income	11,239	7,033
Comprehensive income attributable to		
Comprehensive income attributable to owners of parent	10,385	6,959
Comprehensive income attributable to non-controlling interests	854	73

## Consolidated statement of changes in equity

Fiscal year ended February 29, 2024

(Millions of yen)

	Shareholders' equity				
	Share capital	Capital surplus	Retained earnings	Treasury shares	Total shareholders' equity
Balance at beginning of period	6,462	6,274	91,022	(641)	103,119
Dividends of surplus			(1,622)		(1,622)
Profit attributable to owners of parent			9,125		9,125
Exercise of share acquisition rights		691			691
Change in scope of consolidation					
Other			(7)		(7)
Purchase of treasury shares				(2,619)	(2,619)
Disposal of treasury shares				2	2
Increase by share exchanges		4,346			4,346
Purchase of shares of consolidated subsidiaries		(0)			(0)
Net changes in items other than shareholders' equity					
Total changes during period	-	5,037	7,495	(2,617)	9,915
Balance at end of period	6,462	11,312	98,518	(3,258)	113,034

	Accumulated other comprehensive income				Non-controlling interests	Total net assets
	Valuation difference on available-for-sale securities	Foreign currency translation adjustment	Deferred gains or losses on hedges	Total accumulated other comprehensive income		
Balance at beginning of period	2,042	(88)	26	1,981	11,470	116,570
Dividends of surplus						(1,622)
Profit attributable to owners of parent						9,125
Exercise of share acquisition rights						691
Change in scope of consolidation						
Other						(7)
Purchase of treasury shares						(2,619)
Disposal of treasury shares						2
Increase by share exchanges						4,346
Purchase of shares of consolidated subsidiaries						(0)
Net changes in items other than shareholders' equity	1,258	28	(26)	1,260	(10,936)	(9,675)
Total changes during period	1,258	28	(26)	1,260	(10,936)	239
Balance at end of period	3,301	(59)	-	3,241	534	116,810

## Consolidated statement of changes in equity

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	6,462	11,312	98,518	(3,258)	113,034
Dividends of surplus			(2,492)		(2,492)
Profit attributable to owners of parent			10,126		10,126
Exercise of share acquisition rights					
Change in scope of consolidation			110		110

Other			22		22
Purchase of treasury shares				(18)	(18)
Disposal of treasury shares				0	0
Increase by share exchanges					
Purchase of shares of consolidated subsidiaries					
Net changes in items other than shareholders' equity					
Total changes during period	-	-	7,767	(17)	7,750
Balance at end of period	6,462	11,312	106,285	(3,276)	120,784

	Accumulated other comprehensive income				Non-controlling interests	Total net assets
	Valuation difference on available-for-sale securities	Foreign currency translation adjustment	Deferred gains or losses on hedges	Total accumulated other comprehensive income		
Balance at beginning of period	3,301	(59)	-	3,241	534	116,810
Dividends of surplus						(2,492)
Profit attributable to owners of parent						10,126
Exercise of share acquisition rights						
Change in scope of consolidation						110
Other						22
Purchase of treasury shares						(18)
Disposal of treasury shares						0
Increase by share exchanges						
Purchase of shares of consolidated subsidiaries						
Net changes in items other than shareholders' equity	(3,102)	(64)		(3,166)	73	(3,093)
Total changes during period	(3,102)	(64)		(3,166)	73	4,656
Balance at end of period	198	(124)	-	74	607	121,467

## Consolidated statement of cash flows

(Millions of yen)

	Fiscal year ended February 29, 2024	Fiscal year ended February 28, 2025
Cash flows from operating activities		
Profit before income taxes	15,646	16,201
Depreciation	10,753	10,993
Amortization of goodwill	1,534	1,546
Impairment losses	2,719	1,331
Increase (decrease) in allowance for doubtful accounts	0	(5)
Increase (decrease) in retirement benefit liability	(218)	8
Increase (decrease) in contract liabilities	(26)	57
Interest and dividend income	(279)	(298)
Interest expenses	1,069	1,159
Foreign exchange losses (gains)	(6)	12
Share of loss (profit) of entities accounted for using equity method	(186)	(200)
Loss (gain) on sale of investment securities	-	(2,442)
Loss (gain) on sale of non-current assets	(3,702)	(8)
Loss on retirement of non-current assets	46	155
Loss on store closings	201	1,176
Dismantlement Expenses	87	143
Decrease (increase) in trade receivables	1	(654)
Decrease (increase) in inventories	1,085	91
Decrease (increase) in other assets	576	(638)
Increase (decrease) in trade payables	(3,720)	11,263
Increase (decrease) in other liabilities	(1,154)	42
Other, net	(528)	(360)
Subtotal	23,898	39,574
Interest and dividends received	258	282
Interest paid	(1,038)	(1,195)
Income taxes paid	(6,323)	(7,649)
Net cash provided by (used in) operating activities	16,794	31,011

	Fiscal year ended February 29, 2024	Fiscal year ended February 28, 2025
Cash flows from investing activities		
Purchase of property, plant and equipment	(14,626)	(16,030)
Proceeds from sale of property, plant and equipment	8,146	15,669
Purchase of intangible assets	(1,319)	(1,495)
Purchase of investment securities	(9)	(9)
Proceeds from sale of investment securities	4	7,441
Payments of leasehold and guarantee deposits	(140)	(2,718)
Proceeds from refund of leasehold and guarantee deposits	337	383
Purchase of long-term prepaid expenses	(26)	(296)
Guarantee deposits received	668	2,074
Refund of guarantee deposits received	(312)	(616)
Proceeds from purchase of shares of subsidiaries resulting in change in scope of consolidation	-	574
Other, net	326	116
Net cash provided by (used in) investing activities	(6,951)	5,093
Cash flows from financing activities		
Net increase (decrease) in short-term borrowings	(6,100)	(5,200)
Proceeds from long-term borrowings	58,250	30,000
Repayments of long-term borrowings	(52,801)	(56,931)
Repayments of lease liabilities	(1,693)	(1,749)
Purchase of treasury shares	(2,619)	(18)
Proceeds from sale of treasury shares	2	0
Purchase of treasury shares of subsidiaries	(8,339)	-
Dividends paid	(1,622)	(2,492)
Dividends paid to non-controlling interests	(443)	-
Purchase of shares of subsidiaries not resulting in change in scope of consolidation	(0)	-
Net cash provided by (used in) financing activities	(15,366)	(36,390)
Effect of exchange rate change on cash and cash equivalents	18	17
Net increase (decrease) in cash and cash equivalents	(5,504)	(268)
Cash and cash equivalents at beginning of period	23,818	18,313
Cash and cash equivalents at end of period	18,313	18,044

(Notes on segment information, etc.)

Segment Information

1. Overview of Reporting Segments

The Group's reporting segments are those of the constituent units of the Group for which segregated financial information is available and are subject to periodic review by the Board of Directors in order to determine the allocation of management resources and evaluate business performance.

Based on the following business activities, the Group has identified four reporting segments: Retail Business, Wholesale Business, Food Service Business, and Real Estate Business.

Retail Business ..... Management of "Home Center Musashi", "Viva Home", "Musashi Pro", and "NICO PET" as home improvement stores, "Ark Oasis" as an arts and crafts specialty store, "Ark Home" and "Fresh House" as a renovation service store, and "Musashi Food Hall" as a food specialty store, etc.

Wholesale Business ..... Sales of DIY-related supplies, gardening supplies, etc.

Food service business..... Management of restaurants with tonkatsu specialty store "Katsuya" and karaage specialty store "Karayama" as the main focus

Real Estate Business ..... Rental of real estate

2. Method of calculating the amount of operating revenue, profit or loss, assets and other items for each reporting segment

The accounting methods for the reported business segments are generally identical to those used for the preparation of consolidated financial statements.

In addition, profit in the reporting segment is a figure based on operating income.

Internal operating revenues or transfers between segments are based on market prices and other factors.

3. Information on the amount of operating revenue, profit or loss, assets and other items for each reported segment

The previous fiscal year (March 1, 2023 to February 29, 2024)

(in millions of yen)

	Reporting Segments					Other (Note)2	Adjustment amount (Note) 3	Amount recorded in the consolidated statements of income (Note)4
	Retail Business	Wholesale Business	Food Service Business	Real Estate Business	Total			
Operating revenue (Note)1								
(1) Sales revenue to external customers	253,862	4,922	51,813	13,359	323,957	963	-	324,921
(2) Internal operating revenue or transfers between segments	5	6,500	-	1,779	8,285	0	(8,285)	-
Total	253,868	11,422	51,813	15,138	332,242	963	(8,285)	324,921
Segment Profit	5,977	314	5,706	3,932	15,931	74	107	16,113
Segment Assets	245,689	2,804	30,179	57,237	335,909	897	13,915	350,721
Other items								
Depreciation (Note)5	7,608	18	656	2,310	10,594	132	26	10,753
Amount of amortization of goodwill	1,167	-	71	295	1,534	-	-	1,534
Impairment losses	1,923	-	698	97	2,719	-	-	2,719
UnAmortizedBalanceOfGoodwill	13,721	-	113	3,473	17,308	-	-	17,308
Increase in property, plant and equipment and intangible assets Note5	9,736	5	1,088	6,079	16,909	14	0	16,925

Note: 1. Operating revenue includes net sales and operating income.

2. The "Other" category is a business segment that is not included in the reporting segment and includes the fitness business.

3. The amount of adjustment is as follows:

(1) This is due to the elimination of inter-segment transactions.

(2) Among the assets in the current fiscal year, the amount of company-wide assets included in the adjustment amount item was 13,915 million yen, mainly consisting of surplus funds under management at the parent company and assets related to the administrative division.

4. Segment profit is adjusted to operating income in the consolidated statements of income.

5. Depreciation, property, plant and equipment and intangible assets increase include amortization and increase in long-term prepaid expenses.

The current fiscal year (March 1, 2024 to February 28, 2025)

(in millions of yen)

	Reporting Segments					Other (Note)2	Adjustment amount (Note) 3	Amount recorded in the consolidated statements of income (Note)4
	Retail Business	Wholesale Business	Food Service Business	Real Estate Business	Total			
Operating revenue (Note)1								
(1) Sales revenue to external customers	255,270	4,426	56,145	14,104	329,946	1,018	-	330,964
(2) Internal operating revenue or transfers between segments	5	6,169	-	1,887	8,062	-	(8,062)	-
Total	255,276	10,595	56,145	15,992	338,008	1,018	(8,062)	330,964
Segment Profit	5,559	589	5,968	3,695	15,813	38	380	16,231
Segment Assets	239,211	3,005	27,365	58,562	328,144	1,126	5,373	334,645
Other items								
Depreciation (Note)5	7,669	25	648	2,492	10,836	130	27	10,993
Amount of amortization of goodwill	1,179	-	71	295	1,546	-	-	1,546
Impairment losses	911	-	381	38	1,331	-	-	1,331
UnAmortizedBalanceOfGoodwill	12,875	-	42	3,177	16,096	-	-	16,096
Increase in property, plant and equipment and intangible assets Note5	14,077	10	893	2,918	17,899	344	9	18,254

Note: 1. Operating revenue includes net sales and operating income.

2. The "Other" category is a business segment that is not included in the reporting segment and includes the fitness business.

3. The amount of adjustment is as follows:

(1) This is due to the elimination of inter-segment transactions.

(2) Among the assets in the current fiscal year, the amount of company-wide assets included in the adjustment amount item was 5,373 million yen, mainly consisting of surplus funds under management at the parent company and assets related to the administrative division.

4. Segment profit is adjusted to operating income in the consolidated statements of income.

5. Depreciation, property, plant and equipment and intangible assets increase include amortization and increase in long-term prepaid expenses.

Related Information

The previous fiscal year (March 1, 2023 to February 29, 2024)

1. Product and Service Information

Since the same information is disclosed in the segment information, it is omitted.

2. Regional Information

(1) Operating revenue

Since the operating revenue to external customers in Japan exceeds 90% of the operating revenue in the consolidated statements of income, the description is omitted.

(2) Property, plant and equipment

The amount of property, plant and equipment located in Japan exceeds 90% of the amount of property, plant and equipment on the consolidated balance sheet, so the description is omitted.

3. Information per main customer

The list is omitted because there are no counterparties that account for 10% of the operating revenue in the consolidated statements of income out of the operating revenue to external customers.

The current fiscal year (March 1, 2024 to February 28, 2025)

1. Product and Service Information

Since the same information is disclosed in the segment information, it is omitted.

2. Regional Information

(1) Operating revenue

Since the operating revenue to external customers in Japan exceeds 90% of the operating revenue in the consolidated statements of income, the description is omitted.

(2) Property, plant and equipment

The amount of property, plant and equipment located in Japan exceeds 90% of the amount of property, plant and equipment on the consolidated balance sheet, so the description is omitted.

3. Information per main customer

The list is omitted because there are no counterparties that account for 10% of the operating revenue in the consolidated statements of income out of the operating revenue to external customers.

Information on impairment losses on fixed assets by reporting segment

The previous fiscal year (March 1, 2023 to February 29, 2024)

Since the same information is disclosed in the segment information, it is omitted.

The current fiscal year (March 1, 2024 to February 28, 2025)

Since the same information is disclosed in the segment information, it is omitted.

Information on amortization and unamortized balances of goodwill by reporting segment

The previous fiscal year (March 1, 2023 to February 29, 2024)

Since the same information is disclosed in the segment information, it is omitted.

The current fiscal year (March 1, 2024 to February 28, 2025)

Since the same information is disclosed in the segment information, it is omitted.

Information on Negative Goodwill Accrual Gains by Reporting Segment

The previous fiscal year (March 1, 2023 to February 29, 2024)

Not applicable.

The current fiscal year (March 1, 2024 to February 28, 2025)

Not applicable.