

October 14, 2025

Consolidated Financial Results for the Six Months Ended August 31, 2025 (Under Japanese GAAP)

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 Listing: Tokyo Stock Exchange
 Securities code: 7599
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 Scheduled date to file semi-annual securities report:
 Scheduled date to commence dividend payments:
 Preparation of supplementary material on financial results:
 Holding of financial results briefing:

October 15, 2025
 November 13, 2025
 Yes
 Yes (for analysts and institutional investors)
 (Yen amounts are rounded down to millions, unless otherwise noted.)

1. Consolidated financial results for the six months ended August 31, 2025 (from March 1, 2025 to August 31, 2025)

(1) Consolidated operating results

(Percentages indicate year-on-year changes.)

	Net sales		Operating profit		Ordinary profit		Profit attributable to owners of parent	
Six months ended	Millions of yen	%	Millions of yen	%	Millions of yen	%	Millions of yen	%
August 31, 2025	273,107	9.4	8,493	(15.8)	7,755	(19.3)	5,163	(20.4)
August 31, 2024	249,651	22.6	10,083	42.1	9,603	38.8	6,485	34.5

Note: Comprehensive income For the six months ended August 31, 2025: ¥5,180 million [(20.5)%]
 For the six months ended August 31, 2024: ¥6,514 million [34.3%]

	Basic earnings per share	Diluted earnings per share
Six months ended	Yen	Yen
August 31, 2025	51.43	-
August 31, 2024	64.59	-

(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
August 31, 2025	243,581	84,449	33.9	822.92
February 28, 2025	220,041	80,832	36.1	791.01

Reference: Equity
 As of August 31, 2025: ¥82,627 million
 As of February 28, 2025: ¥79,423 million

Note: Interim net income per share after adjusted for potential shares is calculated in the fiscal year ending February 28, 2026 because there are no potential shares in the interim period of the fiscal year ending February 28, 2025.

Interim periods are not shown because there are no potential shares with a dilution effect.

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, 2025	-	19.38	-	20.80	40.18
Fiscal year ending February 28, 2026	-	15.43			
Fiscal year ending February 28, 2026 (Forecast)				21.92	37.35

Note: Revisions to the forecast of cash dividends most recently announced: Yes

For the revision of the dividend forecast, please refer to the "Notice of Revision of Dividend on Surplus (Interim Dividend) and Year-End Dividend Forecast" announced today (October 14, 2025).

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
Fiscal year ending February 28, 2026	546,800	10.1	20,100	1.1	18,900	(1.1)	12,500	(7.0)	124.49

Note: Revisions to the earnings forecasts most recently announced: None

* **Notes**

- (1) Significant changes in the scope of consolidation during the period: None
- (2) Adoption of accounting treatment specific to the preparation of semi-annual consolidated financial statements:None
- (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: Yes
- (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 August 31, 2025	106,888,000 shares
As of February 28, 2025	106,888,000 shares

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

As of August 31, 2025	6,480,770 shares
As of February 28, 2025	6,480,770 shares

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

Six months ended August 31, 2025	100,407,230 shares
Six months ended August 31, 2024	100,407,304 shares

* Semi-annual financial results reports are exempt from review conducted by certified public accountants or an audit firm.

* Proper use of earnings forecasts, and other special matters

Forward-looking statements, such as earnings forecasts, contained in this material are based on information available to the Company and certain assumptions that the Company deems reasonable, and actual results may differ from the above earnings forecasts due to various factors. Matters related to the above forecasts are referred to in Appendix P.2 "1. Qualitative Information on the Interim Financial Results (3) Explanation of Forward-Looking Information such as Consolidated Earnings Forecasts."

1. Qualitative Information on Quarterly Financial Results

(1) Analysis of operating results

In the first half of the fiscal year under review (March 1 to August 31, 2025), retail unit sales at directly managed stores in Japan were 84,190 (up 10.9% year on year), a record high for first half sales. This is mainly owed to the commencement of operation of large stores opened in the previous fiscal year and robust retail unit sales at existing large stores. Gross profit per retail unit decreased year-on-year due to the impact of remaining inventory with high purchasing costs, which was a result of the rapid decline in auto auction market prices.

Consolidated selling, general and administrative expenses rose year-on-year, reflecting higher rent expenses on land and buildings from new large store openings and increased provisions for growing sales in new businesses, which outweighed savings from more efficient advertising and promotion.

As a result of the above, the consolidated business results for the first six months under review were net sales of 273,107 million yen (up 9.4% year on year), operating profit of 8,493 million yen (down 15.8%), ordinary profit of 7,755million yen (down 19.3%), and profit attributable to owners of parent of 5,163million yen (down 20.4%).

Regional segment-specific earnings are as indicated below:

I. Japan

The results of the Japan segment were net sales of 269,090million yen (up 8.6% year on year) and segment profit (operating profit) of 8,544million yen (down 14.9% year on year). In the Japan segment, despite record-high non-consolidated retail unit sales, revenue increased while profit decreased, driven mainly by a lower gross profit per retail unit amid the impact of volatile auto auction market prices.

II. Others

The results of the Other (Differences) segment were net sales of 4,023million yen (up 108.3% year on year) and segment loss (operating loss) of -111million yen (Segment profit (operating profit) of 23 million yen in the same period of the previous year).

(2) Analysis of financial position

Assets

Total assets as of the end of the first six months ended August 31, 2025, were 243,581 million yen (up 10.7% compared to the end of the previous fiscal year).

Current assets were 180,222 million yen (up 9.7% compared to the end of the previous fiscal year), due primarily to an increase in cash and deposits (up 12,606 million yen).

Non-current assets stood at 63,359 million yen (up 13.8% from the end of the previous fiscal year), mainly reflecting increases in Vehicles (up 3,359 million yen), buildings and structures (up 2,838 million yen) associated with large-scale store openings, and construction in progress (up 1,095 million yen).

Liabilities

Total liabilities as of the end of the first six months ended August 31, 2025, were 159,132 million yen (up 14.3% compared to the end of the previous fiscal year).

Current liabilities totaled 76,632 million yen (up 8.9% from the end of the previous fiscal year), due primarily to an increase in current portion of long-term borrowings (up 10,150 million yen) and other current liabilities (up 3,064 million yen), despite a decrease in short-term borrowings (down 7,649 million yen).

Non-current liabilities were 82,500 million yen (up 19.9% compared to the end of the previous fiscal year), mainly reflecting increases in long-term borrowings (up 9,850 million yen).

Net assets

Total net assets as of the end of the first six months ended August 31, 2025, were 84,449 million yen (up 4.5% compared to the end of the previous fiscal year) due chiefly to an increase in retained earnings (up 3,075 million yen) and an increase in non-controlling interests (up 409 million yen).

(3) Consolidated earnings forecast and other forward-looking statements

Looking at the consolidated earnings forecasts for the fiscal year ending February 28, 2026, there are no changes in the figures that were presented in the "Notice Revisions to the Business Results " announced on October 10, 2025.

Semi-annual consolidated balance sheet

(Millions of yen)

	As of February 28, 2025	As of August 31, 2025
Assets		
Current assets		
Cash and deposits	15,416	28,023
Notes and accounts receivable - trade	26,989	32,472
Merchandise	114,588	109,589
Other operating assets	1,891	3,990
Other	6,619	7,704
Allowance for doubtful accounts	(1,147)	(1,557)
Total current assets	164,358	180,222
Non-current assets		
Property, plant and equipment		
Buildings and structures	53,693	57,624
Accumulated depreciation	(20,450)	(21,542)
Buildings and structures, net	33,243	36,081
Vehicles	2,220	5,666
Accumulated depreciation	(450)	(537)
Vehicles, net	1,769	5,129
Tools, furniture and fixtures	6,795	7,300
Accumulated depreciation	(4,216)	(4,474)
Tools, furniture and fixtures, net	2,578	2,825
Land	136	136
Construction in progress	791	1,886
Other	630	540
Total property, plant and equipment	39,149	46,600
Intangible assets		
Software	1,194	1,772
Goodwill	70	66
Other	2	2
Total intangible assets	1,267	1,841
Investments and other assets		
Shares of subsidiaries and associates	29	29
Long-term loans receivable	1,789	1,829
Leasehold and guarantee deposits	6,362	6,708
Construction assistance fund receivables	3,636	2,871
Deferred tax assets	2,986	3,016
Other	463	464
Allowance for doubtful accounts	(2)	(2)
Total investments and other assets	15,265	14,918
Total non-current assets	55,682	63,359
Total assets	220,041	243,581

	As of February 28, 2025	As of August 31, 2025
Liabilities		
Current liabilities		
Accounts payable - trade	6,379	9,130
Short-term borrowings	9,577	1,928
Current portion of long-term borrowings	6,550	16,700
Accounts payable - other	4,552	4,707
Income taxes payable	3,337	2,617
Contract liabilities	34,786	32,995
Deposits received	254	269
Provision for bonuses	1,064	1,331
Other	3,886	6,951
Total current liabilities	70,389	76,632
Non-current liabilities		
Bonds payable	3,000	3,000
Long-term borrowings	60,150	70,000
Long-term guarantee deposits	766	803
Asset retirement obligations	3,594	3,976
Other	1,307	4,719
Total non-current liabilities	68,818	82,500
Total liabilities	139,208	159,132
Net assets		
Shareholders' equity		
Share capital	4,157	4,157
Capital surplus	5,510	5,756
Retained earnings	73,608	76,684
Treasury shares	(4,344)	(4,344)
Total shareholders' equity	78,931	82,252
Accumulated other comprehensive income		
Foreign currency translation adjustment	491	374
Total accumulated other comprehensive income	491	374
Share acquisition rights	14	17
Non-controlling interests	1,394	1,804
Total net assets	80,832	84,449
Total liabilities and net assets	220,041	243,581

Semi-annual consolidated statement of income

(Millions of yen)

	Six months ended August 31, 2024	Six months ended August 31, 2025
Net sales	249,651	273,107
Cost of sales	205,350	228,274
Gross profit	44,300	44,832
Selling, general and administrative expenses	34,217	36,338
Operating profit	10,083	8,493
Non-operating income		
Interest income	61	61
Other	39	86
Total non-operating income	101	147
Non-operating expenses		
Interest expenses	214	582
Foreign exchange losses	142	68
Commission expenses	169	185
theft loss	15	22
Other	38	27
Total non-operating expenses	580	886
Ordinary profit	9,603	7,755
Extraordinary income		
Gain on sale of non-current assets	0	-
Other	3	-
Total extraordinary income	3	-
Extraordinary losses		
Loss on retirement of non-current assets	45	72
Loss on store closings	31	99
Other	0	28
Total extraordinary losses	77	200
Profit before income taxes	9,530	7,554
Income taxes - current	3,063	2,287
Income taxes - deferred	100	(30)
Total income taxes	3,164	2,257
Profit	6,365	5,297
Profit (loss) attributable to non-controlling interests	(119)	133
Profit attributable to owners of parent	6,485	5,163

Semi-annual consolidated statement of comprehensive income

(Millions of yen)

	Six months ended August 31, 2024	Six months ended August 31, 2025
Profit	6,365	5,297
Other comprehensive income		
Foreign currency translation adjustment	148	(116)
Total other comprehensive income	148	(116)
Comprehensive income	6,514	5,180
Comprehensive income attributable to		
Comprehensive income attributable to owners of parent	6,634	5,047
Comprehensive income attributable to non-controlling interests	(119)	133

Semi-annual consolidated statement of cash flows

(Millions of yen)

	Six months ended August 31, 2024	Six months ended August 31, 2025
Cash flows from operating activities		
Profit before income taxes	9,530	7,554
Depreciation	2,409	1,881
Amortization of goodwill	3	3
Increase (decrease) in allowance for doubtful accounts	82	410
Increase (decrease) in provision for bonuses	362	267
Interest and dividend income	(61)	(61)
Interest expenses	214	582
Foreign exchange losses (gains)	275	72
Share-based payment expenses	2	2
Loss (gain) on sale of non-current assets	(0)	-
Loss on retirement of non-current assets	45	72
Decrease (increase) in trade receivables	(3,183)	(9,318)
Decrease (increase) in inventories	(11,463)	4,956
Decrease (increase) in consumption taxes refund receivable	-	658
Decrease (increase) in accounts receivable - other	(392)	(730)
Decrease (increase) in Other operating assets	(1,891)	(2,098)
Increase (decrease) in accrued consumption taxes	(1,724)	2,500
Increase (decrease) in trade payables	1,514	2,759
Increase (decrease) in accounts payable - other	(112)	(104)
Increase (decrease) in refund liability	(163)	39
Increase (decrease) in deposits received	(63)	14
Increase (decrease) in accrued expenses	366	101
Increase (decrease) in unearned revenue	2,185	2,035
Other, net	(1,747)	(410)
Subtotal	(3,808)	11,190
Interest and dividends received	61	61
Interest paid	(222)	(520)
Income taxes paid	(1,761)	(2,958)
Net cash provided by (used in) operating activities	(5,731)	7,773

	Six months ended August 31, 2024	Six months ended August 31, 2025
Cash flows from investing activities		
Purchase of property, plant and equipment	(3,411)	(5,219)
Purchase of intangible assets	(426)	(766)
Payments for asset retirement obligations	-	(15)
Loan advances	(236)	-
Proceeds from collection of loans receivable	1,218	-
Payments of leasehold and guarantee deposits	(876)	(415)
Proceeds from refund of leasehold and guarantee deposits	579	67
Payments of construction assistance fund receivables	(346)	(10)
Proceeds from collection of construction assistance fund receivables	205	679
Other, net	(144)	(104)
Net cash provided by (used in) investing activities	(3,438)	(5,785)
Cash flows from financing activities		
Increase (decrease) in short-term borrowings	8,674	(7,649)
Proceeds from long-term borrowings	5,000	20,000
Repayments of long-term borrowings	(16,300)	-
Proceeds from issuance of bonds	3,000	-
Repayments of finance lease liabilities	-	(126)
Purchase of treasury shares	(0)	-
Dividends paid	(1,984)	(2,087)
Proceeds from share issuance to non-controlling shareholders	807	521
Net cash provided by (used in) financing activities	(803)	10,658
Effect of exchange rate change on cash and cash equivalents	37	(39)
Net increase (decrease) in cash and cash equivalents	(9,935)	12,606
Cash and cash equivalents at beginning of period	30,548	15,416
Cash and cash equivalents at end of period	20,612	28,023

(Notes on segment information, etc.)

Segment Information

I. Previous interim consolidated accounting period (March 1, 2024 to August 31, 2024)

1. Information on sales and the amount of profit or loss for each reported segment

(Millions of yen)

	Japan	Other (Note) 1	Total	Adjustment amount (Note) 2	Interim Consolidated Statements of Income (Note)3
Sales					
Revenues from external customers	247,719	1,931	249,651	-	249,651
Transactions with other segments	0	-	0	(0)	-
Total	247,720	1,931	249,651	(0)	249,651
Segment Profit	10,039	23	10,062	20	10,083

Note: 1. The "Other" category includes U.S. operations.

2. The 20 million yen adjustment for segment profit includes 24 million yen of inter-segment transaction elimination and (3) million yen of amortization of goodwill.

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

II. The interim consolidated accounting period (March 1, 2025 to August 31, 2025)

1. Information on sales and the amount of profit or loss for each reported segment

(Millions of yen)

	Japan	Other (Note) 1	Total	Adjustment amount (Note) 2	Interim Consolidated Statements of Income (Note)3
Sales					
Revenues from external customers	269,084	4,023	273,107	-	273,107
Transactions with other segments	6	-	6	(6)	-
Total	269,090	4,023	273,113	(6)	273,107
Segment profit (loss)	8,544	(111)	8,433	60	8,493

Note: 1. The "Other" category includes U.S. operations.

2. The adjustment for segment profit or loss (loss) of 60 million yen includes 64 million yen of inter-segment transaction elimination and (3) million yen of amortization of goodwill.

3. Segment profit or loss (loss) is adjusted for operating income in the interim consolidated statements of income.