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July 11, 2022

## Consolidated Financial Results for the Three Months Ended May 31, 2022 (Under Japanese GAAP)

Company name: KOHNAN SHOJI CO., LTD.  
 Listing: Tokyo  
 Securities code: 7516  
 URL: <https://www.hc-kohnan.com/>  
 Representative: NAOTARO HIKIDA, PRESIDENT  
 Inquiries: TETSUYA TAKEUCHI, GENERAL MANAGER OF ACCOUNTING DEPARTMENT  
 Telephone: +81-6-6397-1621  
 Scheduled date to file quarterly securities report: July 12, 2022  
 Scheduled date to commence dividend payments: –  
 Preparation of supplementary material on quarterly financial results: Yes  
 Holding of quarterly financial results briefing: Yes (for institutional investors)

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

### 1. Consolidated financial results for the three months ended May 31, 2022 (from March 1, 2022 to May 31, 2022)

#### (1) Consolidated operating results (cumulative)

(Percentages indicate year-on-year changes.)

	Operating revenue		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, 2022	111,415	–	7,863	–	7,341	–	4,974	–
May 31, 2021	114,635	0.7	9,225	(14.8)	8,603	(16.5)	5,817	(17.5)

Note: Comprehensive income For the three months ended May 31, 2022: ¥5,111 million [–%]  
 For the three months ended May 31, 2021: ¥5,904 million [(17.4)%]

	Basic earnings per share	Diluted earnings per share
	Yen	Yen
Three months ended		
May 31, 2022	158.74	158.70
May 31, 2021	179.14	179.09

Note: The Company has applied the “Accounting Standard for Revenue Recognition” (ASBJ Statement No. 29, March 31, 2020) and relevant ASBJ regulations from the beginning of the first quarter of the fiscal year ending February 28, 2023, and each figure for the three months ended May 31, 2022 is the figure after applying the accounting standard and relevant ASBJ regulations. The percentage of year-on-year change is not shown.

#### (2) Consolidated financial position

	Total assets	Net assets	Equity ratio
	Millions of yen	Millions of yen	%
As of			
May 31, 2022	405,881	145,176	35.8
February 28, 2022	398,076	142,444	35.8

Reference: Equity

As of May 31, 2022: ¥145,176 million  
 As of February 28, 2022: ¥142,444 million

Note: The Company has applied the “Accounting Standard for Revenue Recognition” (ASBJ Statement No. 29, March 31, 2020) and relevant ASBJ regulations from the beginning of the first quarter of the fiscal year ending February 28, 2023, and each figure as of May 31, 2022 is the figure after applying the accounting standard and relevant ASBJ regulations.

## 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, 2022	–	35.00	–	35.00	70.00
Fiscal year ending February 28, 2023	–				
Fiscal year ending February 28, 2023 (Forecast)		45.00	–	45.00	90.00

Note: Revisions to the cash dividend forecasts most recently announced: No

## 3. Consolidated financial forecasts for the fiscal year ending February 28, 2023 (from March 1, 2022 to February 28, 2023)

(Percentages indicate year-on-year changes.)

	Operating revenue		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, 2022	226,800	2.5	16,200	0.9	15,300	0.8	9,900	(2.4)	310.70
Full year	447,700	3.9	26,000	0.6	24,400	0.6	15,800	1.0	495.87

Note: Revisions to the financial forecasts most recently announced: No

From the beginning of the first quarter of the fiscal year ending February 28, 2023, the Company has applied the “Accounting Standard for Revenue Recognition” (ASBJ Statement No. 29, March 31, 2020) and relevant ASBJ regulations. Accordingly, the amounts presented in the above forecast of consolidated financial results reflect the application of the accounting standard and relevant ASBJ regulations, and the year-on-year changes are also calculated on the assumption that the accounting standard and relevant ASBJ regulations had been applied in the fiscal year ended February 28, 2022.

\* **Notes**

- (1) Changes in significant subsidiaries during the period (changes in specified subsidiaries resulting in the change in scope of consolidation): No
- (2) Adoption of accounting treatment specific to the preparation of quarterly consolidated financial statements: No
- (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: No
  - (iii) Changes in accounting estimates: No
  - (iv) Restatement: No

Note: For details, please refer to the attached materials on page 7 “2. Quarterly consolidated financial statements and significant notes thereto, (3) Notes to quarterly consolidated financial statements, Notes - Changes in accounting policies.

(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, 2022	34,682,113 shares
As of February 28, 2022	34,682,113 shares

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

As of May 31, 2022	3,603,457 shares
As of February 28, 2022	3,247,218 shares

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

Three months ended May 31, 2022	31,336,777 shares
Three months ended May 31, 2021	32,471,533 shares

Note: The number of treasury shares excluded from the calculation of the number of treasury shares at the end of the period and the average number of shares outstanding during the period includes shares of the Company held by Custody Bank of Japan, Ltd. (Trust Account E), as trust assets for the executive officer incentive plan “Employee Share Benefit Trust (J-ESOP),” the employee incentive plan “Employee Share Benefit Trust (J-ESOP),” and the “Employee Share Benefit Trust (employee stock holding association disposal type).”

\* Quarterly financial results reports are exempt from quarterly review conducted by certified public accountants or an audit corporation.

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

1. Consolidated subsidiary KOHNAN VIETNAM CO., LTD. has its fiscal year-end at the end of December, so there is a two-month difference from the consolidated fiscal year-end (end of February).

For the quarter under review, the company’s financial statements as of the end of March have been used, with important transactions occurring during the interval between then and the quarterly consolidated fiscal year-end (end of May) adjusted as necessary for consolidation.

2. Forward-looking statements in these materials, such as the forecast for financial results, are based on information currently available to the Company and assumptions deemed reasonable. They do not constitute a promise by the Company regarding their achievement. Furthermore, actual performance and so forth may differ considerably due to various factors.

The Company plans to hold financial results briefings for institutional investors on Monday, July 11 and Wednesday, July 13, 2022.

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## 1. Qualitative Information on Quarterly Financial Statements

### (1) Operations Explanation

The Company has applied the “Accounting Standard for Revenue Recognition” (ASBJ Statement No. 29, March 31, 2020) and relevant ASBJ regulations from the first quarter of the fiscal year ending February 28, 2023. As a result, because the accounting treatment of revenue is different from that of the first quarter of the previous fiscal year, year-on-year changes and percentage year-on-year changes are not given in explanations of operating results below.

During the three months ended May 31, 2022, under the prolonged impact of the novel coronavirus disease (COVID-19), the Japanese economy showed signs of moving towards normalization of socio-economic activity. On the other hand, the combination of rapid appreciation of the yen and the global surge in resource prices that has taken place against the background of heightened geopolitical risks caused by the Russian invasion of Ukraine and other factors, has resulted in continued uncertainty with regard to the outlook for business conditions. Furthermore, the environment for consumer spending has grown increasingly harsh mainly due to impacts of increasing costs of commodities needed for daily living.

Under these conditions, the KOHNAN Group is working on various measures to achieve the plan of its Medium-Term Management Plan Part III, “We love KOHNAN!! just fit for you, now and always,” which was released in April 2021.

In the area of store expansion, we opened 3 Home Center KOHNAN stores, 2 KOHNAN PRO stores, 1 CAMP DEPOT store, and 1 BEAVER PRO store. This brought the number of stores as of the end of the quarter under review to 509 (311 Home Center KOHNAN stores, 104 KOHNAN PRO stores, 7 CAMP DEPOT stores, 6 Home Center BEAVERTOZAN stores, 5 BEAVER PRO stores, 8 KOHNAN VIETNAM stores, 66 KEN DEPOT corporate stores and 2 KEN DEPOT franchise stores).

Also, because the first quarter of KOHNAN VIETNAM CO., LTD. ran from January 1, 2022 to March 31, 2022, the number of stores as of the end of the quarter under review refers to the number of stores as of March 31, 2022.

As result of these developments, operating revenue for the quarter under review was ¥111,415 million (¥114,635 million for the first quarter of the previous fiscal year), while gross profit was ¥41,177 million (¥42,124 million for the first quarter of the previous fiscal year). Selling, general and administrative expenses for the quarter under review were ¥37,259 million (¥36,754 million for the first quarter of the previous fiscal year), and operating profit was ¥7,863 million (¥9,225 million for the first quarter of the previous fiscal year). Due to the decline in operating profit, ordinary profit was ¥7,341 million (¥8,603 million for the first quarter of the previous fiscal year), while profit attributable to owners of parent came to ¥4,974 million (¥5,817 million for the first quarter of the previous fiscal year).

### (2) Financial Position Explanation

As of May 31, 2022, total assets increased by ¥7,805 million from the previous fiscal year-end to ¥405,881 million. Accounts receivable - trade increased by ¥2,606 million, merchandise and finished goods increased by ¥2,923 million, and property, plant and equipment increased by ¥1,494 million, while cash and deposits decreased by ¥2,053 million.

Total liabilities increased by ¥5,073 million from the previous fiscal year-end to ¥260,705 million. Accounts payable - trade and electronically recorded obligations - operating increased by ¥6,722 million, and long-term borrowings increased by ¥6,991 million, while short-term borrowings decreased by ¥8,037 million. As of May 31, 2022, net assets stood at ¥145,176 million, and the equity ratio was 35.8%.

### (3) Consolidated Earnings Forecast and Other Forward-Looking Statements

Consolidated earnings forecasts for the fiscal year ending February 28, 2023, are unchanged from the consolidated earnings forecasts for the first half and full year ending February 28, 2023 that were announced on April 11, 2022, at the time of the announcement of consolidated financial results for the fiscal year ended February 28, 2022.

## 2. Quarterly consolidated financial statements and significant notes thereto

### (1) Quarterly consolidated balance sheet

(Millions of yen)

	As of February 28, 2022	As of May 31, 2022
<b>Assets</b>		
Current assets		
Cash and deposits	12,242	10,189
Accounts receivable - trade	10,636	13,243
Merchandise and finished goods	93,113	96,036
Raw materials and supplies	1,115	1,119
Other	6,780	9,610
Allowance for doubtful accounts	(3)	(4)
<b>Total current assets</b>	<b>123,884</b>	<b>130,195</b>
Non-current assets		
Property, plant and equipment		
Buildings and structures, net	109,851	109,068
Land	50,191	50,191
Leased assets, net	20,559	20,445
Construction in progress	887	2,363
Other, net	6,081	6,235
<b>Total property, plant and equipment</b>	<b>187,571</b>	<b>188,304</b>
Intangible assets		
Trademark right	3,410	3,327
Customer-related assets	2,536	2,480
Goodwill	15,245	14,955
Other	6,976	7,047
<b>Total intangible assets</b>	<b>28,169</b>	<b>27,811</b>
Investments and other assets		
Investment securities	3,920	4,397
Guarantee deposits	46,781	47,405
Deferred tax assets	6,123	6,172
Other	1,896	1,850
Allowance for doubtful accounts	(270)	(255)
<b>Total investments and other assets</b>	<b>58,451</b>	<b>59,570</b>
<b>Total non-current assets</b>	<b>274,192</b>	<b>275,686</b>
<b>Total assets</b>	<b>398,076</b>	<b>405,881</b>

(Millions of yen)

	As of February 28, 2022	As of May 31, 2022
<b>Liabilities</b>		
Current liabilities		
Accounts payable - trade	30,306	36,532
Electronically recorded obligations - operating	9,105	9,602
Short-term borrowings	9,187	1,150
Current portion of long-term borrowings	25,741	26,294
Lease obligations	3,815	3,851
Income taxes payable	3,717	2,890
Contract liabilities	–	2,326
Provision for bonuses	2,259	3,413
Provision for point card certificates	705	–
Other	17,574	14,976
Total current liabilities	102,414	101,038
Non-current liabilities		
Long-term borrowings	85,988	92,980
Lease obligations	22,651	22,443
Guarantee deposits received	10,543	10,420
Provision for loss on voluntary recall of goods	667	648
Provision for share awards	307	379
Asset retirement obligations	16,356	16,396
Other	16,702	16,399
Total non-current liabilities	153,217	159,667
Total liabilities	255,632	260,705
<b>Net assets</b>		
Shareholders' equity		
Share capital	17,658	17,658
Capital surplus	17,923	17,923
Retained earnings	118,946	122,835
Treasury shares	(12,483)	(13,777)
Total shareholders' equity	142,045	144,640
Accumulated other comprehensive income		
Valuation difference on available-for-sale securities	142	100
Deferred gains or losses on hedges	(39)	9
Foreign currency translation adjustment	235	366
Remeasurements of defined benefit plans	60	58
Total accumulated other comprehensive income	399	535
Total net assets	142,444	145,176
Total liabilities and net assets	398,076	405,881

**(2) Quarterly consolidated statement of income and quarterly consolidated statement of comprehensive income****Quarterly consolidated statement of income (cumulative)**

(Millions of yen)

	Three months ended May 31, 2021	Three months ended May 31, 2022
Net sales	110,780	107,470
Cost of sales	68,655	66,292
Gross profit	42,124	41,177
Operating revenue	3,855	3,944
Selling, general and administrative expenses	36,754	37,259
Operating profit	9,225	7,863
Non-operating income		
Interest income	13	11
Insurance claim income	21	7
Foreign exchange gains	7	52
Other	46	54
Total non-operating income	88	127
Non-operating expenses		
Interest expenses	569	538
Other	141	110
Total non-operating expenses	710	649
Ordinary profit	8,603	7,341
Extraordinary income		
Gain on cancellation of guaranteed deposits received	7	66
Total extraordinary income	7	66
Extraordinary losses		
Loss on retirement of non-current assets	4	20
Total extraordinary losses	4	20
Profit before income taxes	8,606	7,387
Income taxes - current	2,694	2,541
Income taxes - deferred	94	(128)
Total income taxes	2,789	2,413
Profit	5,817	4,974
Profit attributable to owners of parent	5,817	4,974



**Quarterly consolidated statement of comprehensive income (cumulative)**

(Millions of yen)

	Three months ended May 31, 2021	Three months ended May 31, 2022
Profit	5,817	4,974
Other comprehensive income		
Valuation difference on available-for-sale securities	(7)	(41)
Deferred gains or losses on hedges	9	48
Foreign currency translation adjustment	86	131
Remeasurements of defined benefit plans, net of tax	(0)	(1)
Total other comprehensive income	87	136
Comprehensive income	5,904	5,111
Comprehensive income attributable to		
Comprehensive income attributable to owners of parent	5,904	5,111
Comprehensive income attributable to non-controlling interests	-	-

**(3) Notes to quarterly consolidated financial statements**Uncertainties of entity's ability to continue as going concern

Not applicable

Notes when there are significant changes in amounts of equity

In accordance with a resolution of the Board of Directors meeting held on April 11, 2022, the Company acquired 369,300 treasury shares in the first quarter of the fiscal year ending February 28, 2023. As a result, treasury shares at the end of the quarter under review increased by ¥1,293 million, including changes caused by disposals of treasury shares from the "Employee Share Benefit Trust (employee stock holding association disposal type)" dedicated trust to the employee stock holding association, and reached ¥13,777 million at the end of the quarter under review.

Notes - Changes in accounting policies*Application of accounting standard for revenue recognition, etc.*

The Company has applied the "Accounting Standard for Revenue Recognition" (ASBJ Statement No. 29, March 31, 2020) and relevant ASBJ regulations from the beginning of the quarter under review, and it has recognized revenue at the time the control of promised goods or services is transferred to the customer at the amount expected to be received upon exchange of said goods or services. The main changes resulting from the application of the Accounting Standard for Revenue Recognition and relevant ASBJ regulations are as follows.

1. Revenue recognition for the point system operated by the Group

Based on the point system operated by the Group, some members of the Group award points to members in accordance with the purchase amount, and provide goods or services equivalent to the points used. Previously, in preparation for the usage of points granted, the amount expected to be used in future was recorded as a points reserve and a provision for points was recorded in selling, general and administrative expenses. However, the points granted have now been identified as a performance obligation, and the method has been changed to one of deferred revenue recognition.

2. Revenue recognition for the point system operated by other companies

Based on the point systems operated by other companies, points granted to customers following sales of merchandise were previously recorded in selling, general and administrative expenses, but the method has been changed to one of recognizing revenue by deducting from the transaction price an amount equivalent to points awarded.

3. Revenue recognition for agent transactions

For transactions in which the Group's role in providing goods or services to the customer is equivalent to that of an agent, the total amount received as consideration from the customer was previously recognized as revenue, but the method has been changed to one of recognizing the net revenue after deducting the amount to be paid to related parties from the total amount of consideration.

The application of the Accounting Standard for Revenue Recognition and relevant ASBJ regulations is subject to the transitional treatment provided for in the proviso to paragraph 84 of the Accounting Standard for Revenue Recognition. The cumulative effect of the retrospective application, assuming the new accounting policy had been applied to periods prior to the beginning of the quarter under review was added to or deducted from the opening balance of retained earnings of the quarter under review, and thus the new accounting policy was applied from such opening balance.

For the first three months of the fiscal year under review, as a result of this change, net sales decreased by ¥2,473 million, cost of sales decreased by ¥2,110 million and selling, general and administrative expenses decreased by ¥361 million, while operating profit, ordinary profit and profit before income taxes each decreased by ¥2 million. In addition, the opening balance of retained earnings increased by ¥50 million.

Due to the application of the Accounting Standard for Revenue Recognition and relevant ASBJ regulations, part of "Advances received" and "Provision for point card certificates" under current liabilities of the

consolidated balance sheet as of the end of the previous fiscal year has been included in “Contract liabilities” under current liabilities from the quarterly consolidated balance sheet as of the end of the quarter under review. In accordance with the transitional treatment provided for in paragraph 89-2 of the Accounting Standard for Revenue Recognition, figures for the previous fiscal year have not been restated in accordance with the new approach to presentation.

*Application of accounting standard for fair value measurement, etc.*

The Company has applied the “Accounting Standard for Fair Value Measurement” (ASBJ Statement No. 30, July 4, 2019) and relevant ASBJ regulations from the beginning of the quarter under review, and it has applied the new accounting policy provided for by the Accounting Standard for Fair Value Measurement, etc. prospectively in accordance with the transitional measures provided for in paragraph 19 of the Accounting Standard For Fair Value Measurement, and paragraph 44-2 of the “Accounting Standard for Financial Instruments” (ASBJ Statement No. 10, July 4, 2019). There is no impact on the quarterly consolidated financial statements.

Additional information*Transactions for issuing shares of the Company to employees, etc. through a trust*

## 1. Executive officer incentive plan “Employee Share Benefit Trust (J-ESOP)”

In accordance with a resolution of the Board of Directors meeting held on January 11, 2019, the Company has introduced a “Employee Share Benefit Trust (J-ESOP)” plan for executive officers, an executive officer incentive plan that uses shares of the Company from January 25, 2019.

## (1) Overview of transactions

In accordance with the Executive Officer Share Benefit Regulations formulated upon introduction of the plan, it is a system for providing shares of the Company to executive officers of the Company who satisfy certain conditions.

To acquire shares to be provided in the future beforehand, the Company entrusts money to Custody Bank of Japan, Ltd. (Trust Account E) as a trust asset for the executive officer incentive plan “Employee Share Benefit Trust (J-ESOP)” system, and the trust bank uses the entrusted money as financial funds to acquire the Company’s shares through the trading markets or by receiving the Company’s disposal of treasury shares.

## (2) Shares of the Company remaining in the trust

Shares of the Company that remain in the trust are recorded as treasury shares under net assets at their carrying value in the trust (excluding the amount of incidental expenses). The carrying value and number of these treasury shares were ¥31 million and 11,400 shares as of the previous fiscal year-end and ¥31 million and 11,400 shares as of the end of the quarter under review.

## (3) Carrying value of borrowings recorded under application of the gross amount method

Not applicable

## 2. Employee incentive plan “Employee Share Benefit Trust” (J-ESOP)”

In accordance with a resolution of the Board of Directors meeting held on July 12, 2021, the Company has introduced the “Employee Share Benefit Trust (J-ESOP)” an incentive plan that provides shares of the Company to employees from July 26, 2021.

## (1) Overview of transactions

In accordance with the Employee Officer Share Benefit Regulations formulated upon introduction of the plan, it is a system for providing shares of the Company to employees of the Company who satisfy certain conditions.

To acquire shares to be provided in the future beforehand, the Company entrusts money to Custody Bank of Japan, Ltd. (Trust Account E) as a trust asset for the employee incentive plan “Employee Share Benefit Trust (J-ESOP)” system, and the trust bank uses the entrusted money as financial funds to acquire the Company’s shares through the trading markets or by receiving the Company’s disposal of treasury shares.

## (2) Shares of the Company remaining in the trust

Shares of the Company that remain in the trust are recorded as treasury shares under net assets at their carrying value in the trust (excluding the amount of incidental expenses). The carrying value and number of these treasury shares were ¥3,996 million and 940,700 shares as of the previous fiscal year-end and ¥3,996 million and 940,700 shares as of the end of the quarter under review.

## (3) Carrying value of borrowings recorded under application of the gross amount method

Not applicable

## 3. “Employee Share Benefit Trust (employee stock holding association disposal type)”

In accordance with a resolution of the Board of Directors meeting held on July 12, 2021, the Company introduced a “Employee Share Benefit Trust (employee stock holding association disposal type)” from July 30, 2021.

## (1) Overview of transactions

This plan is an incentive plan for returning the benefit of an increase in the Company's stock price to all employees who are enrolled in the KOHNAN SHOJI Employee Shareholders Association" (hereinafter, the "Shareholders Association").

The trustee of the plan acquires at once beforehand all of the shares of the Company expected to be acquired by the Shareholders Association over the five years following the establishment of the trust, using the Trust Account E set up at Custody Bank of Japan, Ltd. and sells the shares of the Company when the Shareholders Association acquires them. Until the trust is terminated, in the case where an amount corresponding to the proceeds from sale of shares has accumulated within the entrusted assets of the trust through sales to the Shareholding Association, the amount is distributed as residual assets to persons enrolled in the Shareholders Association who satisfy the qualifying conditions for beneficiaries. Moreover, since the Company guarantees borrowings for the trustee to acquire the Company's shares, upon termination of the trust, in cases where there is a loan balance in an amount corresponding to a loss on sale of the shares, the Company is to settle the balance in accordance with the guarantee contract.

## (2) Shares of the Company remaining in the trust

Shares of the Company that remain in the trust are recorded as treasury shares under net assets at their carrying value in the trust (excluding the amount of incidental expenses). The carrying value and number of these treasury shares were ¥428 million and 96,900 shares as of the previous fiscal year-end and ¥370 million and 83,800 shares as of the end of the quarter under review.

## (3) Carrying value of borrowings recorded under application of the gross amount method

At the end of the previous fiscal year: ¥453 million; at the end of the quarter under review: ¥418 million

Subsequent events*(Outbreak of fire at consolidated subsidiary of the Company)*

On June 13, 2022, a fire broke out at the Soka Sezaki store of consolidated subsidiary KEN DEPOT Corporation. The fire was brought under control on the following day, June 14, but the extent of the damage, outlook for renovation, and the impact on sales and other activities is still under investigation. At this point in time it is difficult to make a reasonable estimate of the amount of losses and other damage associated with the fire.

### 3. Supplementary Information

#### Detailed breakdown of net sales by product division

By product division	Amount (millions of yen)	Year-on-year change (%)
Home improvement (DIY supplies)	54,762	—
Housekeeping (household supplies)	34,478	—
Pet and leisure (pet and leisure supplies)	14,977	—
Other	3,251	—
Total	107,470	—

(Notes) 1. The Company has applied the “Accounting Standard for Revenue Recognition” (ASBJ Statement No. 29, March 31, 2020) and relevant ASBJ regulations from the quarter under review. As a result, because the accounting treatment of revenue is different from that of the first quarter of the previous fiscal year, percentage year-on-year changes are not given in the detailed breakdown of net sales by product division.

2. The composition of each product division is as follows.

- |                      |  |
|----------------------|--|
| (1) Home improvement | (Timber, building materials, tools, hardware and plumbing, painting and work supplies, gardening supplies, gardening plants, materials, exteriors, housing equipment, remodeling)  |
| (2) Housekeeping     | (Dining supplies, interiors, electrical materials and lighting, daily necessities, storage supplies, chemicals, footwear and clothing, household goods, home appliances, nursing care supplies, food, alcoholic beverages) |
| (3) Pet and leisure  | (Automotive supplies, pet supplies, stationery and office supplies, cycling and leisure supplies)  |
| (4) Other            | (100 Yen Shop, books, vending machines, kerosene)  |